CETC 中国电科

成都四威科技股份有限公司

(在中華人民共和國註冊成立之中外合資股份有限公司)

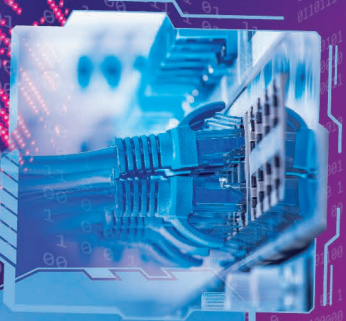
Chengdu Siwi Science And Technology Company Limited

(a sino-foreign joint stock limited company incorporated in the People's Republic of China with limited liability)

股份代號 Stock Code: 1202

2022 INTERIM REPORT

中期業績報告



（一） 業績分析

於二零二二年六月三十日止六個月(「**本期間**」)，成都四威科技股份有限公司(「**本公司**」，連同其附屬公司(「**本集團**」)的主要業務為生產及銷售各類通信電纜及光纖。

於本期間，本集團營業額總計為人民幣132,908,478.03元，與去年同期比較約上升5.16%。

於本期間，銅纜、光纜、光纖及相關產品的銷售額總計為人民幣111,072,978.46元，較去年同期約增加2.69%。本公司的主要附屬公司成都中住光纖有限公司(「**成都中住**」)光纖銷售額總計為人民幣86,728,819.33元，較去年同期增加20.42%；成都中菱無線通信電纜有限公司(「**成都中菱**」)實現饋線及其他產品銷售額總計為人民幣25,429,079.40元，較去年同期減少24.74%。

主營業務收入增加的主要原因是光通信市場回暖、單價上漲導致收入增加。

(I) RESULTS ANALYSIS

During the six months ended 30 June 2022 (the "**Period**"), Chengdu SIWI Science and Technology Company Limited (the "**Company**" and together with its subsidiaries, the "**Group**") was principally engaged in the manufacturing and sales of various types of telecommunication cables and optical fibers.

During the Period, the Group recorded a total turnover of RMB132,908,478.03, representing an increase of approximately 5.16% as compared with the corresponding period last year.

During the Period, total sales of copper cables, optical cables, optical fibers and related products amounted to RMB111,072,978.46, representing an increase of approximately 2.69% as compared with the corresponding period last year. Total sales of optical fibers by Chengdu SEI Optical Fiber Co., Ltd. ("**Chengdu SEI**"), a principal subsidiary of the Company, amounted to RMB86,728,819.33, representing an increase of 20.42% as compared with the corresponding period last year. Total sales of wire feed cables and other products by Chengdu Zhongling Wireless Communications Co., Ltd. ("**Chengdu Zhongling**") amounted to RMB25,429,079.40, representing a decrease of 24.74% as compared with the corresponding period last year.

The increase in revenue from principal businesses was mainly due to the revenue increase as a result of the rebound in the optical telecommunication market and increase of unit price.

（二） 主要業務回顧

為提高本集團業績，本公司董事會(「**董事會**」)針對本集團內外部環境和市場的變化，積極調整生產及經營策略，本集團於本期間主要業務活動摘錄如下：

一、 主責主業情況

1、 軌道纜業務

二零二二年上半年因疫情、淡季(上半年)、客戶部分項目停滯等因素影響，業務銷售收入距全年目標尚存在一定差距。公司重點進行技術研發工作，相關產品完成試制並向重點客戶送樣；推進進口電纜國產化替代研發，取得前期技術、工藝儲備。

2、 光纖業務

受益於光通信市場回暖、單價上漲等利好，同時公司積極調整產銷結構，提高綜合銷售單價，本期間光纖業務超額完成半年目標。著力「兩金」壓降，應收賬款周轉天數、存貨周轉天數均保持合理範圍。優化生產流程，提高運行效率，產品合格率保持穩定。

(II) REVIEW OF PRINCIPAL BUSINESSES

To improve the performance of the Group, the board of directors of the Company (the "**Board**") proactively adjusted the production and operation strategies in response to the changes in internal and external environments of the Group and the market. The major business activities of the Group during the Period are summarized as follows:

I. Major operations

1. Track Cable Business

In the first half of 2022, due to factors such as the pandemic, the low season (first half of the year) and the suspension of some projects of customers, the sales revenue of the business still fell short of the full-year target. The Company focused on technical research and development and completed trial production of relevant products and sent samples to key customers; promoted the research and development of domestic substitution of imported cables and obtained preliminary technological and skill reserves.

2. Optical Fibers Business

Benefiting from the rebound in the optical telecommunications market and the increase in unit price, as well as the Company's active adjustment of its production and sales structure to increase the overall unit price, the optical fiber business exceeded its half-year target during the Period. Focusing on reducing the "Two Funds", the Company's accounts receivable turnover days and inventory turnover days remained within a reasonable range. The production process was optimised to improve operational efficiency and the product passing rate remained stable.

3、 園區業務

二零二二年上半年由於承租方調整及疫情等原因，業務收入略低於半年度目標。公司重點開展租金評估工作，針對空置廠房積極引入承租戶。

4、 材料加工業務

上半年市場開發和客戶維護工作由於內部調整造成一定影響，銷售收入距全年目標尚存在一定差距。通過瞭解市場狀況、制定合理市場開發計劃，上半年毛利較預算減虧。

5、 電纜裝配業務

二零二二年上半年圍繞形成生產能力、承接生產任務開展工作，完成了新工培訓、班組建設、國軍標認證、生產測試設備安裝調試、信息化系統建設等工作，為業務順利開展打下堅實的基礎。

3. Park Operation Business

In the first half of 2022, due to factors such as tenant adjustment and the COVID-19 pandemic, revenue for the business was slightly below the half-year target. The Company focused on rent assessment and actively introduced tenants to vacant plants.

4. Material Processing Business

Sales revenue fell short of the full year target due to internal adjustments in market development and customer maintenance in the first half of the year. By understanding the market situation and developing a reasonable market development plan, gross profit for the first half was better than the budgeted loss.

5. Cable Assembly Business

In the first half of 2022, the Company initiated work around building production capacity and undertaking production tasks, completing new worker training, team building, national military standard certification, installation and commissioning of production testing equipment, and information system construction, laying a solid foundation for the smooth start of business.

二、內部管理工作開展情況

1、 奮力開創黨建工作新局面，提升基層黨建工作

持續深入學習貫徹落實黨的十九大和十九屆二中、三中、四中、五中全會精神，貫徹落實黨委各項會議精神和任務部署。上半年公司根據巡察組黨委政治巡察意見，開展對問題清單的梳理，理出整改計劃，明確責任人及整改時間，形成整改方案。召開了「強基行動」啟動會，與上級7個黨組織召開了結對共建工作的啟動會並完成結對共建協議書的簽訂，共建支部已完成部分制度修訂和開展相關業務單元的對接工作。完成公司黨委、紀委換屆選舉工作，並重新設置調整6個支部。

2、 建立健全制度體系，補齊完善制度短板

按照職能管理和業務管理等29類管理系統構建公司制度體系，涉及行政、黨務、人力資源、紀檢審計、法務風險、財務、文化宣傳、採購、資產、基礎建設、股份公司運作等11項管理職能。

II. Internal management

1. Striving to create a new stage in Party building work and enhance grassroots Party building work

The Group continued its in-depth study and implementation of the spirit of the 19th National People's Congress of the Party and the Second, Third, Fourth and Fifth Plenary Sessions of the 19th Central Commission for Discipline Inspection, and thoroughly implemented the spirit and task arrangement of Party committee meetings. In the first half of 2022, the Company began to tackle the problems brought forth by the political inspection opinions of the Party committee inspection team, forming a rectification plan, specifying the responsible person and the rectification time. A kick-off meeting was held for the "Solid Foundation Initiative", and a kick-off meeting was held with 7 senior Party organisations at the institute level to start the collaboration work and complete the signing of the collaboration agreement, and the co-built branches have completed some system revisions and carried out the docking work of relevant business units. The Party Committee and Discipline Inspection Committee of the Company completed the election work for the new term and reset and adjusted 6 branches.

2. Establishing a sound system and make up for the shortcomings of a perfect system

The Company constructed its organisation structure in accordance with 29 types of management systems, including functional management and business management, involving 11 management functions including administration, Party affairs, human resources, discipline inspection and audit, legal risk, finance, culture and publicity, procurement, assets, infrastructure, and joint-stock company operations.

3、 做好專項工作，服務生產經營

推進薪酬改革，明確薪酬改革的原則並擬訂初步方案。出台《裝配作業人員薪酬管理辦法》，根據公司績效考核辦法制定《2022年上半年績效考核方案》，組織開展實施績效考核工作。優化選人用人機制，對組織機構調整後設置的17個部門正副職崗位的任職人選採取組織提名任命、內部公開競聘選拔等方式確定，使公司幹部隊伍逐步年輕化，更加富有朝氣和活力。根據各部門職責調整情況，完成了公司定崗定員工作，通過人員調動、人員招聘、人員返崗等措施，保證了公司合理的人才需求，為公司的經營發展提供充足、合格的人力資源。

3. Enhancing project works and serving production and operation

The Company carried out salary reform, clarified the principles of salary reform and drew up preliminary plans. By the introduction of the Salary Management Measures for Assembly Operators, the Company formulated the Performance Appraisal Scheme for the First Half of 2022 in accordance with its performance appraisal methods, and organised the implementation of performance appraisal work. By optimizing the selection and employment mechanism, its candidates for 17 posts of departmental officers and deputies after the adjustment of the organizational structure were determined by means of organizational nomination and appointment, internal open competition and selection, etc., so that the cadre team of the Company was gradually rejuvenated to form a more energetic and dynamic management team for the Company. Through the designation of responsibilities of each department, the Company completed the fixing of posts and staffing, and by means of personnel transfer, recruitment and return to work, a reasonable demand for talents can be assured and sufficient and qualified human resources can be provided for the operation and development of the Company.

4、 財務管理

開展財務集中化管理工作，按照工作方案實行財務人員集中化管理，統一財務審批流程及節點，並分業務板塊進行財務核算。進行資產專項清理，將應收款項分類為8類，針對不同類別的應收款項採取不同的清理措施，截止6月末已回款人民幣1,590萬元。加強降本控費及預算管控，召開成本壓降方案溝通會及成本壓降推進會，制定具體措施及完成時間，按月通報成本壓降進度。每月按計劃組織召開經營分析會，分析並監控預算執行情況，會後督促業務部門就相關問題整改落實。積極落實審計問題整改工作，對管理建議書提出的5項問題，已全部完成整改。

4. Financial management

The Company commenced work on centralized financial management by the centralisation of financial staff in accordance with the work plan, unifying the financial approval process and nodes, and conducting financial accounting by business segment. As of the end of June, RMB15.9 million was recovered through the work of special asset clean-up, classification of receivables into eight categories and adopting different clean-up measures for different categories of receivables. The Company has strengthened cost reduction and budget control, convened cost reduction plan communication meetings and cost reduction promotion meetings, formulated specific measures and completion time, and reported on the progress of cost reduction on a monthly basis. The Company organised monthly management analysis meetings and monitored the execution of budgets and urged business departments to rectify and implement relevant issues after the meetings. The Company has actively implemented the rectification of audit issues and completed the rectification of all the five issues raised in the management proposal.

5、 加強投資管理，依法依規推進法人壓減

按照應訴盡訴原則，公司因逾期未收回普天法爾勝12.5%股權轉讓剩餘款項，向江蘇法爾勝光通信科技有限公司提起了訴訟，成功收回全部拖欠股權轉讓款、利息以及違約金共計人民幣3,413.445萬元，並收回所欠貨款人民幣50.41萬元。根據國資委、集團公司「嚴肅財經紀律、依法合規經營」綜合治理專項行動工作要求，編寫《強化參股企業清理和規範化工作計劃》，並按計劃有序推進各參股企業的法人壓減工作。

5. Strengthening investment management and proceeding on the streamlining of legal persons in accordance with the law

In accordance with the principle of taking legal actions where necessary, the Company filed lawsuit against Jiangsu Fasten Optics Telecommunication Technology Limited (江蘇法爾勝光通信科技有限公司) for overdue recovery of the remaining balance of the 12.5% equity transfer from Putian Fasten, and successfully recovered the total outstanding equity transfer amount, interest and liquidated damages of RMB34,134,450, as well as the outstanding payment for goods sold of RMB504,100. In accordance with the requirements of the SASAC and the Group Company's special action plan for the comprehensive management of "Reinforcing Financial Discipline and Compliant Operation", the "Work Plan for Strengthening the Clean-up and Regularization of Participating Enterprises" was prepared and the streamlining of legal persons of participating enterprises was carried out in an orderly manner according to the plan.

6、 資產管理

圍繞公司存量固定資產，按「統籌管理、頂層調控、分級負責」的管理原則，建立固定資產管理體系架構，由專業支持部門(組)作為固定資產一級管理部門，使用部門作為二級管理部門，以各使用部門為最小運營管理單元進行統籌配置與管理。為確定公司資產的實際狀況，開展了公司存量固定資產盤點工作，完成對除土地房屋外的其餘4類固定資產(現存財務賬目共計1115項)的盤點，並形成全面盤點報告。按照固定資產報廢流程，對全級次申請報廢的319項資產開展了技術鑒定工作，待形成全面鑒定報告。

6. Assets management

For its fixed assets inventory, the Company has established a fixed assets management system based on the management principles of "coordinated management, top-level control and hierarchical responsibility", with the professional support departments (units) acting as the primary management departments for fixed assets and the user departments as the secondary management departments, with each user department acting as the smallest operational management unit for coordinated allocation and management. In order to ascertain the actual status of the Company's assets, a stock-taking project of the Company's fixed assets was carried out, and completed the inventory checking project of the other four types of fixed assets (1,115 items in the existing financial accounts), except for land and housing and a comprehensive inventory report was produced. In accordance with the fixed assets obsolescence process, technical appraisal work was commenced for all 319 assets applied for obsolescence at all levels, and a full appraisal report will be prepared.

7、 採購管理

梳理公司採購權責關系，細化採購申請、策劃、實施、合同管控的全流程管理。採用「物理上分散，管理上集中」的方式加強庫房管理。嚴格採購合同管理，開展採購業務一般比選評審，通過線上流程和線下台賬相結合的方式進行歸口管理。

7. Procurement management

Our work in this respect is to sort out the relationship between the Company's procurement authority and responsibility, and refine the whole process of procurement application, planning, implementation and contract control. The Company adopted a "physically decentralized, centrally managed" approach to strengthen the management of the treasury, with strict management of procurement contracts, making general comparison and evaluation of procurement operations, and centralize its management through a combination of online processes and offline ledgers.

8、 質量管理

策劃建立GJB質量管理體系並取得GJB武器裝備質量管理體系認證證書。完成公司14個產品認證情況梳理，針對狀態異常和有風險項的8個證書組織評審。對所有供方進行全面摸底、核查，並組織完成重點業務相關9家新增供方評審。建立由公司授權的不合格品審理系統，開展質量問題處置。

8. Quality management

The Company planned the establishment of the GJB Quality Management System and obtained the GJB Weapons and Equipment Quality Management System Certification. The Company completed a review of 14 product certifications and organised assessment of 8 certificates with abnormal status and risky items, a comprehensive mapping and verification of all suppliers was conducted and assessment of 9 new suppliers related to the key components business was organized. A non-conforming product audit system authorized by the Company was established and quality problem handling was commenced.

9、 信息化建設

完成內部電子郵箱系統投入使用；優化生產管理信息系統，完善系統應用功能；完成及更新五項費用台賬、採購管理、合同管理及行政管理等審批流程的開發運行，確保公司業務與信息化流程相匹配。與園區提升相關服務供應商通過6輪溝通討論及實地勘察，初步形成以園區安防管理、安消聯動、便捷通行等內容的實施方案。

9. Construction of informatisation work

The internal email box system was completed and put into use; the production management information system was optimised and the system application functions were improved; the development and operation of five expense accounts, procurement management, contract management and administrative management and other approval processes were completed and updated to ensure that the Company's business is matched with the information technology process. Through six rounds of meetings and on-site investigation with the service providers related to the upgrading of the park, a preliminary implementation plan was formed on security management, linking up of security and fire safety systems and providing convenient access within the park.

10、 風險管控

開展公司全級次風險排查工作。排查《2021年100萬元以上風險事件》共22項；識別公司2022年重大風險點形成了《2022年度企業重點管控風險表(6項含閾值)》；開展資金、合同、採購、銷售四項內控建設情況自查自糾工作，公司本部及三家控股企業共自查問題10項，截止6月30日已全部完成缺陷整改。優化公司合同管理，提升法務管理效率，為公司重大決策提供法律專業支持。組織開展合同基礎風險防範的專項培訓，確定合同管理的紅點紅線，制定8份格式合同並推廣使用，保持合同法務評審率100%。

10. Risk management

The Company commenced on risk inspection work at all levels, identified a total of 22 "Risk Incidents Above RMB1 Million in 2021"; identified major risks for the Company in 2022 and formed the "Key Risks Control Table for the Enterprise in 2022 (6 items with thresholds)"; The Company's headquarter and three companies under its control launched a self-examination and self-correction of four internal control constructions: capital, contracts, procurement and sales, and examined a total of 10 issues. As of 30 June, all defects had been rectified. The Company also optimized the management of contracts and improved efficiency of legal management to provide professional legal support to the Company in making major decisions. The Company organised specific training on risk prevention on the basis of contracts, identified red lines for contract management, formulated and promoted the use of 8 standard contract forms, and ensured that all contracts are reviewed by the legal department.

（三） 財務分析

於二零二二年六月三十日，本集團資產總值為人民幣1,027,508,469.62元，較去年年末的人民幣1,004,554,108.28元增加2.29%。其中非流動資產總值為人民幣282,531,828.20元，佔資產總值的27.50%，較去年年末的人民幣290,638,489.33元減少2.79%。

於二零二二年六月三十日，本集團流動資產總值為人民幣約744,976,641.42元，佔資產總值的72.50%，較去年年末的人民幣713,915,618.95元增加4.35%。本集團於本期間之經營業務現金流量淨額為人民幣29,394,793.52元，去年同期經營業務現金流量淨額為人民幣-19,399,934.85元。

(III) FINANCIAL ANALYSIS

As at 30 June 2022, the Group's total assets amounted to RMB1,027,508,469.62, representing an increase of 2.29% from RMB1,004,554,108.28 as at the end of last year, of which the total non-current assets amounted to RMB282,531,828.20, accounting for 27.50% of the total assets and representing a decrease of 2.79% from RMB290,638,489.33 as at the end of last year.

As at 30 June 2022, the Group's total current assets amounted to approximately RMB744,976,641.42, accounting for 72.50% of total assets and representing an increase of 4.35% from RMB713,915,618.95 as at the end of last year. The net cash flows from operating activities of the Group for the Period amounted to RMB29,394,793.52, while the net cash flows from operating activities for the corresponding period last year amounted to RMB-19,399,934.85.

於二零二二年六月三十日，本集團銀行結餘及現金(包括有負擔的存款)為人民幣538,374,100.09元，較去年年末的人民幣478,366,924.31元增加12.54%。

As at 30 June 2022, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB538,374,100.09, representing an increase of 12.54% from RMB478,366,924.31 as at the end of last year.

於二零二二年六月三十日，本集團負債總額為人民幣178,098,468.82元(於二零二一年十二月三十一日：人民幣165,748,676.12元)，負債對總資產比率為17.33%，較去年年末的16.50%上升0.83%，其中一年內到期銀行及其他貸款為人民幣420,405.46元。

As at 30 June 2022, the Group's total liabilities amounted to RMB178,098,468.82 (as at 31 December 2021: RMB165,748,676.12). The liability-to-total-asset ratio was 17.33%, representing an increase of 0.83% as compared with 16.50% as at the end of last year. Bank and other loans due within one year amounted to RMB420,405.46.

於本期間內，本集團未有其他集資活動。

During the Period, the Group did not have other fund-raising activities.

於本期間內，本集團的銷售費用、管理費用、研發費用和財務費用分別為人民幣1,666,545.30元、人民幣22,056,671.24元、人民幣4,440,941.85元及人民幣-5,052,773.32元，較去年同期的人民幣4,039,075.13元、人民幣20,137,285.38元、人民幣5,439,966.60元及人民幣-3,811,679.29元，分別減少58.74%、增加9.53%、減少18.36%及減少支出人民幣1,241,094.03元。

During the Period, the Group's selling expenses, administrative expenses, research and development costs and finance costs amounted to RMB1,666,545.30, RMB22,056,671.24, RMB4,440,941.85 and RMB-5,052,773.32 respectively, representing a decrease of 58.74%, an increase of 9.53%, a decrease of 18.36% and a decrease of RMB1,241,094.03 from RMB4,039,075.13, RMB20,137,285.38, RMB5,439,966.60 and RMB-3,811,679.29 for the corresponding period last year, respectively.

於本期間內，本集團的平均毛利率為22.60%，較去年同期的7.86%上升14.74%。

During the Period, the average gross profit margin of the Group was 22.60%, representing an increase of 14.74% from 7.86% for the corresponding period last year.

1. 資金流動性分析

於二零二二年六月三十日，本集團資金流動比率約為8.52，速動比率約為7.86。

1. Analysis of liquidity

As at 30 June 2022, the Group's current ratio and quick ratio were approximately 8.52 and approximately 7.86, respectively.

2. 財政資源分析

於二零二二年六月三十日，本集團共獲長期借款為人民幣4,763,308.68元。而本集團銀行存款及現金達人民幣538,374,100.09元，因此，本集團短期償債風險較低。

2. Analysis of financial resources

As at 30 June 2022, the Group's long-term borrowings amounted to RMB4,763,308.68. As the Group's bank deposits and cash amounted to RMB538,374,100.09, the Group had low exposure to short term solvency risk.

3. 本集團資本結構情況

本集團的資金來源是銀行貸款和本公司發行股份募集資金。為保證本集團資金的合理使用，本集團有嚴格及較完善的財務管理制度。在本期間內，未發生債務到期償還及責任到期履行但未能償還或未能履行責任等不正當行為問題。

本集團今後還要加強對資金的調度和管理，在確保生產經營正常運作的情況下，最大限度地運用及發揮資金的作用。

3. Capital structure of the Group

The Group's capital resources are derived from bank loans and proceeds from the issuance of shares by the Company. To ensure reasonable utilization of its capital, the Group has established a stringent and sound financial management system. During the Period, no inappropriate conduct, such as default in repayment of due debts and failure of performance of due obligations, was noted.

In the future, the Group will strengthen the control and management of funds so that they can be fully utilized under normal production and operation.

4. 或有負債

於二零二二年六月三十日，本集團並無或有負債(二零二一年十二月三十一日：無)。

4. Contingent liabilities

As at 30 June 2022, the Group had no contingent liabilities (31 December 2021: Nil).

(四) 業務展望

二零二二年下半年公司將在董事會、監事會的領導下，將主要精力放在產業發展上，持續降本增效，優化完善內部控制，力爭完成全年的各項經營指標。

(IV) BUSINESS OUTLOOK

In the second half of 2022, the Company will seize the opportunity under the guidance of the Board and Supervisory Committee to invest most of its resources in attaining business growth by reducing costs while increasing efficiency as well as optimising and improving internal control, thereby striving for the accomplishment of various annual business goals.

一、 經營形勢及採取的措施

1、 軌交纜業務

重點查找與行業間差距，加大老客戶需要的新產品開發力度，加速推進薄壁系列電纜、硅橡膠電纜研發，配合銷售盡快實現客戶審廠及批次供貨。加速推進原材料配方優化、降本及擠塑速度提升工作。積極配合實施薄壁纜生產能力實現及現有設備優化改進工作。持續推進三級安全達標工作，逐項完成各項安全專項整改工作，同步進行安全培訓(含演練)。

2、 光纖業務

持續推進生產精益化管理和降本措施，保障盈利水平。調研產品需求情況，結合公司的研發能力選擇有實現可能性的產品進行研發。追溯產品供應鏈，尋找合適的切入點，獲取穩定的供應量及有優勢的採購價格。

I. Operating situation and measures taken

1. Track Cable Business

Focusing on identifying gaps with the industry, the Company will put increasing efforts on the development of new products required by existing customers, accelerate the R&D of thin-walled series cables and silicone rubber cables, and cooperate with sales to achieve customer audit and batch supply as soon as possible, and accelerate the optimization of raw material formulations, cost reduction and extrusion speed improvement. The Company will also proactively cooperate with the implementation of thin-walled cable production capacity and the optimization of existing equipment improvement work. We will continue the promotion of three-tier safety standards, complete the various safety special rectification work item by item and conduct safety training (including drills) simultaneously.

2. Optical Fibers Business

The Company will continue to carry out refined management of production and cost reduction measures to maintain profitability. We will study and research on product demand and select products which can be best supported by the Company's R&D capabilities. The Company will also trace the product supply chain to find suitable entry points to obtain stable supply and advantageous prices for procurement.

3、 園區運營

規範存量資產運營，加快完成租金評估事宜並規範租金定價。開展空置及到期廠房二輪評估，完善運營方案，積極引入承租人。貫徹執行租金催收機制，嚴控應收賬款賬期，提高租金回款率。分析自製能源成本，提高供能效率，規範能源收費流程，合理分配用電負荷，適時修訂園區用電規劃和擴容方案，保障公司自身產業發展用能，最大限度滿足入駐企業用能。確保公司全年無重大環境、安全、治安事故，完成安全生產三級達標工作。同時按照公司安全生產三年整治計劃的要求，圍繞「二專題，四整治」為重點完成收官工作。

3. Park Operation Business

The Company will regulate the operations management of inventory assets and speed up the the completion of rental assessment matters and standardise rental pricing, carry out the second round of appraisal of vacant and expired factory premises, improve the operation plan and actively introduce tenants. The Company will implement the rent collection mechanism, strictly control the aging of accounts receivable and improve the rent recovery rate. We will carefully analyze the cost of self-made energy, improve the efficiency of energy supply, standardize the energy charging process, reasonably allocate the electricity consumption load, revise the electricity consumption planning and expansion plan of the parks in a timely manner, provide protection for the energy consumption of the Company's own industrial development and satisfy the energy consumption requirement of the tenant enterprises. The Company will ensure that there are no major environmental, safety and security accidents throughout the year, and complete the three-level production safety standard. At the same time, in accordance with the requirements of the Company's three-year production safety improvement plan, we will focus on "two themes and four requirements" to complete the entire project.

4、 高低頻電纜

圍繞產品交付建設軟硬件能力，持續提升關鍵工序員工能力，優化加工流程，協調部門配合通過比價方式，降低採購成本。逐步投入自動化設備，提高生產和檢測效率，保證交付質量和交付率。

4. High-low Frequency Cable Business

The Company will build up hardware and software capabilities for product delivery, continue to improve the capabilities of staff in key processes, optimize processing flows and coordinate departmental cooperation to reduce procurement costs through price comparisons. Meanwhile, by gradually investing in automated equipment, the Company will improve production and testing efficiency and ensure delivery quality and delivery rates.

二、 管理提升

1、 黨的建設

圍繞「喜迎二十大奮進新徵程」主題系列活動，聚焦年度KPI指標，結合巡察問題整改，推進公司黨建工作與公司改革發展的有效融合，抓好黨建帶工建、團建工作。發揮黨委「把、管、促」作用，嚴格執行前置審議程序，部署推進「強基行動」和黨組織結對共建工作，在黨建基礎、企業管理、安全生產、思想文化等維度進行對標提升，促進公司盡快實現「改革脫困，扭虧為盈」目標。督導支部書記、黨員幹部發揮模範表率作用，築牢支部堡壘。結合巡察問題整改計劃，推動各項問題的整改落實，取得工作實效，促進黨建工作與業務工作的融合。引導員工聚焦年度工作任務，立足崗位做好本職工作，通過文化融合活動，提升廣大員工團結奮斗的「精氣神」。

II. Management improvement

1. Party construction

As part of the "Celebrating the 20th NCPC, Striving for a New Journey" themed activities, the Company will focus on the annual KPI indicators, combine with the rectification of inspection issues, promote the effective integration of the Company's Party construction work with its own reform and development, and grasp the work of Party building with business development and team building. The Party committee will play the role of "control, management and promotion" to strictly implement the examining procedures before proceeding with the Party building work, deploy and promote the "strengthening foundation action" and collaboration of Party organizations, and carry out benchmarking and upgrading on aspects of Party foundation, enterprise management, safety production and ideology and culture to speed up the progress of the Company towards the goal of "reforming and turning losses into profits" as soon as possible. Under supervision of the Party branch secretaries and Party members and cadres will play an exemplary role in contributing to the fortification of Party branched. Combining with the rectification plan of issues found through inspection, various problems will be dealt with and resolved to achieve concrete results, thereby fostering the integration of Party building work and business operation. Our staff will be guided to focus on the annual work tasks and be devoted to their jobs, and through cultural integration activities, to enhance the "spirit" of the staff for unity and achievement.

2、 綜合管理

圍繞重點工作任務開展督辦業務管理，保障決策的有效落實；深化公司薪酬體系改革，加強幹部、員工績效考核，進行核心業務人員補充；圍繞公司扭虧為盈目標，開源節流，增收節支，強化成本控制；抓好統籌管理，強化風險管控；完善資產管理體系建設，強化資產管理意識。

2. Integrated management

The Company will carry out supervision of business management around key tasks to ensure the effective implementation of Party's decisions; deepen the reform of the Company's remuneration system, strengthen the performance appraisal for cadres and staff, and carry out core business staff supplementation; focus on the Company's goal of turning losses into profits, generate more income and reduce expenditure, and strengthen cost control. The Company will also grasp integrated management and strengthen risk control, improve the construction of asset management system and strengthen asset management awareness.

3、 採購、質量管理

完成高低頻業務對接，進入採購實施。持續完善質量管理體系和制度建設；加強檢驗管控能力，持續清理和消減業務質量風險以支持業務發展。

3. Procurement and quality management

The Company will complete the high-low frequency business alignment and procurement, continuously improve the quality management system and system construction, strengthen inspection and control capabilities, and continuously clean up and mitigate quality risks in our business in order to support business development.

4、 安全管理、風控管理、信息化建設

圍繞高質量發展目標和公司要求，按照公司安全生產工作重點計劃、安全管理提升年行動實施方案要求，確保不發生安全、環保、保衛責任事故；按計劃進度完成安全標準化三級達標建設；加強法治建設；提升員工合規意識；加快園區管理提升信息化建設和資產管理信息系統搭建運行。

4. Safety management, risk control management and informatization system construction

Under the goal of high quality development and the Company's requirements, we will ensure that no safety, environmental protection and security incidents will occur while following the Company's key production safety plan and the requirements of the implementation plan for the year to enhance safety management. The Company will complete the construction of safety standardisation for all three levels according to the planned progress, strengthen the construction of the rule of law, enhance staff awareness of compliance, and accelerate the construction of informatization system for park management enhancement and the establishment and operation of information system for asset management.

逾期定期存款

於二零二二年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬於委託性質的存款，也不存在其他到期不能收回的定期存款。

OVERDUE TIME DEPOSITS

As at 30 June 2022, the Group did not have any other deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

所得税

根據《四川省人民政府辦公廳關於應對新型冠狀病毒肺炎疫情緩解中小企業生產經營困難的政策措施》(川辦發[2020]10號)要求，對因疫情導致重大損失，正常生產經營活動受到重大影響，繳納房產税、城鎮土地使用税確有困難的中小企業，可申請免征疫情期間房產税、城鎮土地使用税。為落實好疫情期間房土兩税優惠政策，國家税務總局四川省税務局、四川省財政廳於2021年4月30日發佈了《關於繼續免征疫情期間房產税城鎮土地使用税有關事項的公告》(國家税務總局四川省税務局公告2021年第2號)，本公司2021年度繼續享受疫情期間房土兩税減免政策。

INCOME TAX

According to the "Policy and Measures to Alleviate the Production and Operation Difficulties of Small and Medium Enterprises in Response to the COVID-19 Pandemic Issued by General Office of the People's Government of Sichuan Province" (Chuanbanfa [2020] No. 10)(《四川省人民政府辦公廳關於應對新型冠狀病毒肺炎疫情緩解中小企業生產經營困難的政策措施》(川辦發[2020]10號)), small and medium enterprises that have suffered significant losses due to the pandemic and whose normal production and operation activities have been significantly affected, and who have genuine difficulties in paying housing property tax and urban land use tax, may apply for exemption from housing property tax and urban land use tax during the COVID-19 pandemic. In order to implement the preferential policies on housing and land taxes during the COVID-19 pandemic, the Sichuan Provincial Tax Service, State Taxation Administration and the Sichuan Provincial Finance Department issued the "Announcement on Matters Relating to the Continued Exemption from Housing Property Tax and Urban Land Use Tax during the Pandemic" (Announcement No.2 of the Sichuan Provincial Tax Service, State Taxation Administration in 2021)(《關於繼續免徵疫情期間房產税城鎮土地使用税有關事項的公告》(國家税務總局四川省税務局公告2021年第2號)) on 30 April 2021, and the Company continued to enjoy the tax reduction and exemption of housing and land taxes during the COVID-19 pandemic in 2021.

本公司於2021年12月15日取得四川省科學技術廳、四川省財政廳、國家税務總局四川省税務局聯合頒發的高新技術企業證書，證書編號為GR202151003385,有效期三年，自2021年至2023年按15%的税率享受企業所得税優惠。

The Company obtained the High-tech Enterprise Certificate on 15 December 2021 jointly issued by the Science & Technology Department of Sichuan Province, the Sichuan Provincial Finance Department and the Sichuan Provincial Tax Service, State Taxation Administration, with a validity period of 3 years, and the certificate number is GR202151003385. The enterprise income tax will be paid at a reduced tax rate of 15% from 2021 to 2023.

本公司所屬子公司成都中住光纖有限公司於2020年9月11日取得四川省科學技術廳、四川省財政廳、國家税務總局四川省税務局聯合頒發的高新技術企業證書，證書編號為GR202051001074，有效期三年，自2020年至2022年按15%的税率享受企業所得税優惠。

Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, obtained the High-tech Enterprise Certificate on 11 September 2020, jointly issued by the Science & Technology Department of Sichuan Province, the Sichuan Provincial Finance Department and the Sichuan Provincial Tax Service, State Taxation Administration, with a validity period of 3 years. The certificate number is GR202051001074. The enterprise income tax will be paid at a reduced tax rate of 15% from 2020 to 2022.

資產抵押

於二零二二年六月三十日，本集團未向銀行進行資產抵押貸款(二零二一年十二月三十一日：無)。

PLEDGE OF ASSETS

As at 30 June 2022, no asset has been pledged by the Group as security for bank loans (31 December 2021: Nil).

本期間後事項

有關第二十三研究所的持續關連交易

於二零二二年八月二十六日，本公司訂立第二十三研究所供應框架協議，內容有關中國電子科技集團有限公司第二十三研究所向本集團提供用於高低頻元件的輔料、線纜及電纜接頭。詳情請參閱本公司日期為於二零二二年八月二十六日之公告。

SUBSEQUENT EVENTS AFTER THE PERIOD

Continuing connected transactions in relation to 23rd Research Institute

On 26 August 2022, the Company has entered into the 23rd Research Institute Supply Framework Agreement for the provision of accessories, cables and cable joints for high and low frequency components by the China Electronic Technology Group Corporation 23rd Research Institute to the Group. For details, please refer to the Company's announcement dated 26 August 2022.

有關第四十研究所的持續關連交易

於二零二二年八月二十六日，本公司亦訂立第四十研究所供應框架協議，內容有關中國電子科技集團有限公司第四十研究所向本集團提供用於高低頻元件的電纜連接器。詳情請參閱本公司日期為於二零二二年八月二十六日之公告。

Continuing connected transactions in relation to 40th Research Institute

On 26 August 2022, the Company has also entered into the 40th Research Institute Supply Framework Agreement for the provision of cable connectors for high and low frequency components by the China Electronic Technology Group Corporation 40th Research Institute to the Group. For details, please refer to the Company's announcement dated 26 August 2022.

吸收合併一間全資附屬公司及修訂公司章程

於二零二二年八月二十六日，按照國務院國有資產監督管理委員會《關於中央企業進一步深化壓減工作的通知》要求，結合本公司業務發展規劃，董事會已議決本公司建議吸收合併本公司全資附屬公司成都中菱。董事會亦議決，於吸收合併開始前，本公司須透過無償轉讓成都新材料有限公司擁有的成都中菱10%的股權予本公司以完成內部重組。本次建議吸收合併須經本公司股東批准。鑒於該建議吸收合併事項，董事會亦已議決建議對本公司的業務範圍進行相關調整及其他內部變更。

Absorption of and merger with a wholly owned subsidiary and amendment of articles of association

On 26 August 2022, in accordance with the requirements of the "Notice on the Further Deepening of the Reduction Work of Central State-owned Enterprises" of the State-Owned Assets Supervision and Administration commission of the State Council and in line with the Company's business development plan, the Board resolved the Company's proposed absorption of and merger with Chengdu Zhongling, a wholly-owned subsidiary of the Company. The Board has further resolved, prior to the commencement of the absorption and merger, the Company shall complete an internal reorganization by transferring 10% equity of Chengdu Zhongling owned by Chengdu Putian New Material Co., Ltd. to the Company at nil consideration. The proposed absorption and merger shall be subject to the approval by the shareholders of the Company. In light of the proposed absorption and merger, the Board has also resolved to propose to make relevant adjustments in the business scope of the Company and other housekeeping changes.

一份日期為二零二二年九月九日，當中載有(其中包括)吸收合併詳情、修訂公司章程的通函，連同二零二二年度第一次臨時股東大會的通告，已向本公司股東寄發。

A circular dated 9 September 2022, containing among other things, the details of the absorption and merger, the amendment of the articles of association, together with the notice of the first extraordinary general meeting in 2022 has been despatched to the shareholders of the Company.

除上述於本中期報告披露者外，於本期間後概無其他影響本公司或其任何附屬公司的重大事件。

Save as disclosed in this interim report, there were no other significant events affecting the Company nor any of its subsidiaries after the Period.

風險管理

本集團秉持風險管理必須服從於集團戰略、必須服務集團戰略理念，加強風險分類識別管理，實行風險管理日常化。本集團從事風險管理的目標是在風險和收益之間取得平衡，將風險對本集團經營業績的影響降至最低水平，使股東和其他權益投資者的利益最大化。基於該風險管理目標，本集團風險管理的基本策略是確認和分析本集團面臨的各種風險，建立適當的風險承受底線和進行風險管理，並及時可靠地對各種風險進行監督，將風險控制在限定的範圍內。

RISK MANAGEMENT

The Group adheres to the principle that risk management must be in line with its strategies and serve its strategic concept while strengthening the risk classification and identification management and integrating risk management into day-to-day operations. The Group's risk management targets to seek appropriate balance between risks and benefits and to minimize the impacts of risks on the Group's operating performance and maximize the interests of the shareholders and other equity investors. Based on such objectives, the Group's primary risk management policies are established to identify and analyze the risks faced by the Group, to set appropriate risk limits and controls, and to monitor risks in a timely and reliable manner and adhere to the limits.

1. 匯率風險

本集團面臨的匯率風險指由於美元匯率上升，公司進口成本增加，匯兑損失增加。本集團將及時關注美元匯率走勢，必要時採取遠期鎖匯，鎖定付匯成本。

1. Foreign exchange rate risk

The Group's foreign exchange rate risk refers to the risk arising from the increase in the foreign exchange rate of USD, which will lead to an increase in import costs and thus an increase in foreign exchange loss. The Group will closely monitor the trend of the USD exchange rate, and if necessary, adopt foreign exchange forward measures to lock in the costs of foreign exchange payments.

2. 人力資源風險

本集團面臨的人力資源風險主要包括富餘人員過多風險、薪酬水平偏低風險、專業人才缺乏風險以及員工隊伍穩定的風險。本集團將充分利用國家相關政策減少富餘人員，並根據公司效益、規模、崗位等建立科學合理的薪酬體系，在員工中樹立以業績為導向的收入分配理念；探索校企合作方式，建立產品研發以及人才引進和培養新模式。

2. Human resources risk

The human resources risk of the Group mainly comprises risk of redundant employees, risk of low salaries, risk of lack of expertise and risk of team stability. The Group reduces the number of redundant employees in full compliance with the relevant national policies, establishes a scientific and reasonable remuneration system in respect of efficiency, size and positions of the Company and promotes a performance-oriented concept for income distribution among its employees. It explores different ways of cooperation between schools and enterprises to establish new modes of product development as well as the introduction and training of talents.

3. 投資中止退出風險

本集團面臨的投資中止退出風險指本集團的聯營公司清算進展緩慢不能及時完成，本集團與負有清算責任的主體共同負有相關的法律責任。本集團將保持與大股東的聯繫，盡快與其他股東確定債權債務問題，隨時跟進並配合推動清算進程。

3. Investment exit risk

The investment exit risk faced by the Group refers to the relevant legal responsibilities assumed by the Group and the entity responsible for liquidation due to the slow and incomplete liquidation process of the Group's associates. The Group will keep in touch with major shareholders, determine the creditors' rights and debts with other shareholders as soon as possible, and follow up with the liquidation process at any time.

4. 「兩金」管理風險

本集團面臨的「兩金」管理風險指應收賬款／預付帳款賬齡過長，存在壞賬風險。本集團將制定信用政策，建立供應商、客戶信用評價體系，完善應收／預付帳款管理制度並定期清理，保持定期對賬追溯，有效利用法律手段對應收賬款進行催收，加速資金流動周轉，減少壞賬損失風險。

4. "Two Funds" management risk

The "Two Funds" management risk faced by the Group refers to the long aging of accounts receivables/prepayments and the existence of bad debts risk. The Group will formulate credit policies, establish a credit evaluation system for its suppliers and customers, improve the management system for and clean up accounts receivables/prepayments on a regular basis, maintain regular account reconciliation and traceability, effectively collect accounts receivables by legal means, facilitate capital liquidity and turnover, and reduce the risk of bad debt losses.

5. 合規管理風險

本集團面臨的合規管理風險指合規標準不完善或行為標準沒有被員工嚴格執行，導致員工違反企業內部管理規定、違反誠實守信的道德准則，從而給企業帶來不利影響等。本集團將完善合規管理制度建設和信息化流程建設，促進規定的合法性和合理性，提高工作人員的業務能力，加強各環節的合規性監督，並結合事件的影響程度，及時採取合理措施挽回損失。

5. Compliance and management risk

The compliance and management risk faced by the Group refers to defective compliance standards or behavioral standards that are not strictly enforced by employees, resulting in violation of internal management regulations and code of ethics, honesty and trustworthiness, thereby causing adverse effects on the Company. The Group will improve the construction of compliance and management system and informatization process, promote the legitimacy and rationality of regulations, enhance the competency of its staff, strengthen the compliance supervision in every aspect, and take reasonable measures in a timely manner according to the impact of incidents to reduce its losses.

集團員工及酬金計劃

於二零二二年六月三十日，本集團員工人數為558人(於二零二一年十二月三十一日：564人)。截至二零二二年六月三十日止六個月，員工酬金為人民幣27,987,493.90元(二零二一年同期：人民幣23,350,874.49元)。

STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2022, the Group had 558 (as at 31 December 2021: 564) employees. For the six months ended 30 June 2022, the remuneration for employees was RMB27,987,493.90 (the corresponding period of 2021: RMB23,350,874,49).

本集團根據員工表現、經驗及當前業內慣例釐定員工薪酬。提供給予僱員之其他福利包括退休福利計劃、醫療福利計劃、住房公積金計劃。本集團亦給員工提供技術培訓機會。

The Group determines the remuneration of its employees based on their performance, experience and prevailing industry practices. Other benefits offered to the employees include retirement benefits plans, medical benefits plans and housing fund plans. The Group also provides technical trainings to its employees.

股東持股和股權結構變化

SHAREHOLDINGS OF SHAREHOLDERS AND CHANGE OF SHARE CAPITAL STRUCTURE

• 股權結構

本公司於本期間並沒有安排任何送股、配股和擴股，也未發售本公司任何新股。本期間內，本公司的股本總額和股權結構並無變動，即所有本公司已發行之股本總額為人民幣400,000,000元分為400,000,000股，每股面值為人民幣1.00元，其中境內國有法人股為240,000,000股，佔已發行股本的60%，境外已發行股份(「**H股**」)為160,000,000股，佔已發行股本的40%。

• Share capital structure

During the Period, the Company did not make any arrangements for bonus issue, placing or increase of shares or offering of any new shares of the Company. During the Period, there was no change in the Company's total share capital and share capital structure. The total issued share capital of the Company remained at RMB400,000,000 divided into 400,000,000 shares with a nominal value of RMB1.00 each, comprising 240,000,000 domestic state-owned legal person shares and 160,000,000 overseas issued shares ("**H Shares**"), representing 60% and 40% of the issued share capital of the Company, respectively.

• 主要股東持股情況

於二零二二年六月三十日，本公司之最大股東為成都四威電子有限公司，持有國有法人股240,000,000股，佔已發行股本的60%。於二零二二年六月三十日，香港中央結算(代理人)有限公司(「**中央結算公司**」，分別代表多個客戶持有本公司股份)所持有的H股為157,592,999股，佔已發行股本的39.40%。

於本期間內，董事會並無知悉任何人士持有任何按證券及期貨條例(香港法例第571章)(「**證券及期貨條例**」)須予以披露的本公司股份及相關股份中的權益或淡倉。按照證券及期貨條例第336條保存之本公司主要股東名冊顯示，本公司曾接獲有關擁有本公司已發行H股5%或以上權益的股東之知會，該等權益為已披露之本公司董事(「**董事**」)、監事(「**監事**」)或最高行政人員權益以外之權益。

• Shareholdings of substantial shareholders

As at 30 June 2022, the largest shareholder of the Company was Chengdu Siwi Electronic Co., Ltd. (成都四威電子有限公司) which held 240,000,000 state-owned legal person shares, representing 60% of the issued share capital of the Company. As at 30 June 2022, HKSCC Nominees Limited ("**HKSCC**", holding shares of the Company on behalf of various clients) held 157,592,999 H Shares, representing 39.40% of the issued share capital of the Company.

During the Period, the Board was not aware of any person holding any interests or short positions in shares and underlying shares of the Company which are required to be disclosed pursuant to the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "**SFO**"). As shown in the register of substantial shareholders of the Company maintained under Section 336 of the SFO, the Company has been notified by shareholders holding 5% or more of the interests in the Company's issued H Shares, that these are interests other than those held by the directors (the "**Directors**"), supervisors (the "**Supervisors**") or the chief executive of the Company which have already been disclosed.

據中央結算公司申明，於二零二二年六月三十日，持有本公司H股5%或以上的包括以下中央結算系統參與者：

As indicated by HKSCC, as at 30 June 2022, the Central Clearing and Settlement System ("**CCASS**") participants holding 5% or more of the H Shares of the Company are shown as follows:

		於二零二二年六月三十日持股數 Number of Shares held as at 30 June 2022	持H股百分比 Percentage of H Shares	佔已發行總股本百分比 Percentage of total issued share capital
中央結算系統參與者	**CCASS participants**			
香港上海滙豐銀行有限公司	The Hongkong and Shanghai Banking Corporation Limited	**23,463,000**	14.66%	5.87%
中銀國際證券有限公司	BOCI Securities Limited	**10,985,000**	6.86%	2.75%
UBS SECURITIES HONG KONG LTD	UBS Securities Hong Kong Ltd	**9,632,153**	6.02%	2.41%
中國銀行(香港)有限公司	Bank of China (Hong Kong) Limited	**9,164,000**	5.72%	2.29%
安信國際證券(香港)有限公司	Essence International Securities (Hong Kong) Limited	**8,432,000**	5.27%	2.11%

除上述披露者外，於二零二二年六月三十日，本公司並未獲悉有任何其他按證券及期貨條例需予以披露的股權權益及本公司董事會亦無知悉任何人士直接或間接持有本公司5%或以上的H股之權益。

Save as disclosed above, as at 30 June 2022, the Company was not aware of any other equity interests which are required to be disclosed pursuant to the SFO. The Board of the Company was not aware of any person holding, directly or indirectly, 5% or more of the interests in the H Shares of the Company.

• 董事、監事持股情況

於二零二二年六月三十日，本公司的董事、監事及行政總裁概無於本公司或其相關法團(定義見證券及期貨條例)的股份、相關股份及債券中擁有任何根據證券及期貨條例第352條規定須於登記冊內記錄的權益及淡倉，或根據上市規則附錄十所載的上市發行人董事進行證券交易的標準守則(「**標準守則**」)而須知會本公司及香港聯合交易所有限公司(「**聯交所**」)的權益及淡倉。

• Shareholdings of Directors and Supervisors

As at 30 June 2022, none of the Directors, Supervisors or the chief executive of the Company had any interests and short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of the SFO) recorded in the register as required under Section 352 of the SFO or which were otherwise required to be notified to the Company and The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "**Model Code**") set out in Appendix 10 to the Listing Rules.

- **足夠之公眾持股量**

  根據本公司所得之公開資料，以及在各董事最佳認知範圍內，本公司確認於本期間及截至本報告日期，本公司公眾持股量足夠。

- **購買、出售或贖回本公司上市證券**

  於本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司之任何上市證券。

- **可兑換證券、購股權、認股權證或相關權利**

  本公司於本期間內並無發行任何可兑換證券、購股權、認股權證或相關權利。

- **Sufficient public float**

  According to public information available to the Company and to the best knowledge of each Director, the Company confirmed that a sufficient public float was maintained during the Period and as at the date of this report.

- **Purchase, sale or redemption of listed securities of the Company**

  During the Period, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities.

- **Convertible securities, share options, warrants or relevant entitlements**

  During the Period, the Company did not issue any convertible securities, share options, warrants or relevant entitlements.

中期股息

董事會建議截至二零二二年六月三十日止六個月不派發中期股息(截至二零二一年六月三十日止六個月未派發中期股息)。

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2022 (no interim dividend was paid for the six months ended 30 June 2021).

審核委員會

目前，本公司董事會審核委員會(「**審核委員會**」)委員為傅文捷女士(主席)、鍾其水先生及薛樹津先生，彼等三人均為本公司的獨立非執行董事。

審核委員會主要負責有關本公司內部監控及財務匯報及報告等事宜，並就委任及／或辭退外部核數師向董事會提出建議。審核委員會已審閱本集團截至二零二二年六月三十日止六個月的未經審核中期綜合財務報表及中期業績。審核委員會認為截至二零二二年六月三十日止六個月之中期綜合財務報表及中期業績符合適用的會計準則及法律規定，並已作出適當的披露。

AUDIT COMMITTEE

At present, the members of the audit committee of the Board of the Company (the "**Audit Committee**") are Ms. Fu Wenjie (Chairman), Mr. Zhong Qishui and Mr. Xue Shujin, and all of them are independent non-executive Directors of the Company.

The Audit Committee is primarily responsible for the internal control and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors. The Audit Committee has reviewed the Group's unaudited interim consolidated financial statements and interim results for the six months ended 30 June 2022. The Audit Committee considers that the interim consolidated financial statements and interim results for the six months ended 30 June 2022 have complied with the requirements of applicable accounting standards and laws and adequate disclosures have been made.

企業管治守則

本公司認為良好的企業管治的價值及重要性，有助改善企業的表現及承擔能力。本公司定期審閱其企業管治，以確保本公司一直遵守企業管治守則。

董事會認為，本公司於本期間內已按照聯交所證券上市規則(「**上市規則**」)上市規則附錄十四所載，於二零二二年一月一日至二零二二年六月三十日期間一直遵守《企業管治守則》的守則條文。

CORPORATE GOVERNANCE CODE

The Company believes that the value and importance of good corporate governance will help enhance its corporate performance and accountability. The Company regularly reviews its corporate governance to ensure its continuous compliance with the Corporate Governance Code.

The Board considers that the Company has complied with the code provisions set out in the Corporate Governance Code during the period from 1 January 2022 to 30 June 2022 as stated in Appendix 14 to the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**") during the Period.

遵守標準守則

期內，本公司已採納載列於上市規則附錄十的標準守則作為本公司董事及監事進行證券交易之操守守則。

在作出特定查詢後，董事會欣然確認所有董事及監事確認他們已於本期間內完全遵守標準守則。

COMPLIANCE WITH THE MODEL CODE

During the Period, the Company had adopted the Model Code as set out in Appendix 10 to the Listing Rules as the code of conduct regarding securities transactions by the Directors and Supervisors of the Company.

After specific enquiries, the Board is pleased to report that all Directors and Supervisors have confirmed their full compliance with the Model Code during the Period.

於聯交所及本公司網站刊發中期業績公告及中期業績報告

中期業績公告已於聯交所網站http://www.hkexnews.hk及本公司網站http://www.cdc.com.cn刊載。本公司二零二二年中期業績報告將寄發予本公司股東，並於適當時候在上述網站可供查閱。

PUBLICATION OF INTERIM RESULTS ANNOUNCEMENT AND INTERIM REPORT ON THE WEBSITES OF THE STOCK EXCHANGE AND THE COMPANY

The interim results announcement has been published on the websites of the Stock Exchange (http://www.hkexnews.hk) and the Company (http://www.cdc.com.cn). The 2022 interim report of the Company will be dispatched to the shareholders of the Company and will be available for inspection at the above websites in due course.

合併資產負債表
CONSOLIDATED BALANCE SHEET

2022年6月30日 As at June 30, 2022

編製單位：成都四威科技股份有限公司　　Chengdu SIWI Science And Technology Company Limited

（除特別註明外，金額單位均為人民幣元）
（Monetory Unit: CNY）

資產	Assets	附註六 Section 6	期末餘額 Closing balance	上期期末餘額 Opening balance
流動資產：	**Current Assets:**			
貨幣資金	Cash and bank balance	1	**538,374,100.09**	478,366,924.31
交易性金融資產	Financial assets held for trading			
衍生金融資產	Derivative financial asset			
應收票據	Notes receivable	2	**129,593.23**	1,310,722.32
應收賬款	Account receivable	3	**54,344,907.93**	62,983,956.72
應收款項融資	Receivable financing	4	**81,142,985.20**	80,904,604.71
預付款項	Advances paid	5	**4,056,580.80**	2,977,144.94
其他應收款	Other receivables	6	**3,531,973.11**	35,401,837.91
存貨	Inventories	7	**57,829,708.44**	47,603,420.50
合同資產	Contract Assets			
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current ≠assets due within one year			
其他流動資產	Other current assets	8	**5,566,792.62**	4,367,007.54
流動資產合計	**Total Current Assets**		**744,976,641.42**	713,915,618.95

合併資產負債表(續)
CONSOLIDATED BALANCE SHEET (CONTINUED)

2022年6月30日 As at June 30, 2022

資產	Assets	附註六 Section 6	期末餘額 Closing balance	上期期末餘額 Opening balance
非流動資產：	**Non-current Assets:**			
債權投資	Debt investments	9		
其他債權投資	Other debt investments			
長期應收款	Long-term accounts receivable			
長期股權投資	Long-term equity investments	10	**42,413,213.47**	45,754,237.81
其他權益工具投資	Other equity instrument investments	11	**8,800,035.00**	5,607,816.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment Property	12	**64,857,230.44**	67,436,327.72
固定資產	Fixed assets	13	**130,291,420.65**	137,317,016.07
在建工程	Construction in process	14	**817,092.44**	775,646.90
生產性生物資產	Productive biological assets			
油氣資產	Oil&gas assets			
使用權資產	Right-of-use assets			
無形資產	Intengible assets	15	**32,105,071.51**	32,566,614.61
開發支出	Capitalised R&D expenses			
商譽	Goodwill			
長期待攤費用	Long-term deferred expenses	16	**2,642,456.38**	1,114,542.68
遞延所得稅資產	Deferred income tax assets	17		
其他非流動資產	Other non-current assets	18	**605,308.31**	66,287.54
非流動資產合計	**Total Non-current Assets**		**282,531,828.20**	290,638,489.33
資產總計	**Total Assets**		**1,027,508,469.62**	1,004,554,108.28

（後附財務報表附註為合併財務報表的組成部分）

(The notes to the financial statements attached hereto form an integral part of the consolidated financial statements)

合併資產負債表(續)
CONSOLIDATED BALANCE SHEET (CONTINUED)

2022年6月30日 As at June 30, 2022

負債和股東權益	LIABILITIES AND EQUITY	附註六 Section 6	期末餘額 Closing balance	上期期末餘額 Opening balance
流動負債：	**Current Liabilities:**			
短期借款	Short-term borrowings			
交易性金融負債	Financial liabilities held for trading			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable	19	**17,822,625.75**	21,421,997.00
預收款項	Advances received	20	**219,115.60**	707,219.17
合同負債	Contract liabilities	21	**5,249,150.83**	3,897,101.34
應付職工薪酬	Employee benefits payable	22	**16,860,915.47**	19,022,162.23
應交稅費	Taxes and rates payable	23	**4,178,832.26**	1,486,978.23
其他應付款	Other payables	24	**42,240,725.49**	22,859,783.93
持有待售負債	Liabilities held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year	25	**420,405.46**	433,080.49
其他流動負債	Other current liabilities	26	**427,273.25**	252,153.05
流動負債合計	**Total Current Liabilities**		**87,419,044.11**	70,080,475.44
非流動負債：	**Non-current Liabilities:**			
長期借款	Long-term borrowings	27	**4,342,903.22**	4,690,379.98
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	perpetual bonds			
租賃負債	Lease Liabilities			
長期應付款	Long-term accounts payable			
長期應付職工薪酬	Long-term employee benefits payable	28	**37,251,904.99**	40,582,354.50
預計負債	Provisions			
遞延收益	Deferred income	29	**49,084,616.50**	50,395,466.20
遞延所得稅負債	Deferred tax liabilities	17		
其他非流動負債	Other non-current liabilities			
非流動負債合計	**Total Non-current Liabilities**		**90,679,424.71**	95,668,200.68
負債合計	**Total Liabilities**		**178,098,468.82**	165,748,676.12

合併資產負債表(續)
CONSOLIDATED BALANCE SHEET (CONTINUED)

2022年6月30日 As at June 30, 2022

負債和股東權益	LIABILITIES AND EQUITY	附註六 Section 6	期末餘額 Closing balance	上期期末餘額 Opening balance
股東權益：	**Owners' Equity:**			
股本	Share capital	30	**400,000,000.00**	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	perpetual bonds			
資本公積	Capital reserves	31	**641,928,122.08**	638,760,122.08
減：庫存股	Less: Treasury stock			
其他綜合收益	Other Comprehensive Income	32	**8,088,842.69**	4,896,623.69
專項儲備	Special reserves			
盈餘公積	Surplus reserves	33	**8,726,923.61**	8,726,923.61
未分配利潤	Retained earnings	34	**-295,826,001.59**	-297,500,420.97
歸屬於母公司股東權益合計	**Total equity attributable to the parent company**		**762,917,886.79**	754,883,248.41
少數股東權益	**Non-controlling interest**		**86,492,114.01**	83,922,183.75
股東權益合計	**Total Owners' Equity**		**849,410,000.80**	838,805,432.16
負債和股東權益總計	**Total Liabilities and Owners' Equity**		**1,027,508,469.62**	1,004,554,108.28

(後附財務報表附註為合併財務報表的組成部分)

(The notes to the financial statements attached hereto form an integral part of the consolidated financial statements)

企業法定代表人：
Legal representative：

主管會計工作負責人：
Officer in charge of accounting：

會計機構負責人：
Head of accounting department：

合併利潤表
CONSOLIDATED INCOME STATEMENT

2022年度1-6月 For January to June of year 2022

編製單位：成都四威科技股份有限公司　　Chengdu SIWI Science And Technology Company Limited

（除特別註明外，金額單位均為人民幣元）
（Monetory Unit: CNY）

項目	Items	附註六 Section 6	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、營業收入	I. Total operating Revenue	35	**132,908,478.03**	126,389,508.18
減：營業成本	Less: Cost of sales	35	**102,871,266.05**	116,456,692.76
税金及附加	Tax and surcharge	36	**2,993,135.89**	1,036,245.24
銷售費用	Marketing expenses	37	**1,666,545.30**	4,039,075.13
管理費用	Administration expenses	38	**22,056,671.24**	20,137,285.38
研發費用	R&D expenses	39	**4,440,941.85**	5,439,966.60
財務費用	Financial costs	40	**-5,052,773.32**	-3,811,679.29
其中：利息費用	Including: Interest expenses		**37,579.28**	44,857.78
利息收入	Interest income		**4,763,976.20**	3,608,937.76
加：其他收益	Add: Other income	41	**1,448,817.32**	6,193,102.62
投資收益（損失以「-」號填列）	Investment income (or less: loss)	42	**-3,282,021.24**	-3,917,243.03
其中：對聯營企業和合營企業的投資收益	Including: Investments income from joint ventures and associates		**-3,341,024.34**	-3,917,243.03
以攤餘成本計量的金融資產終止確認收益	Amortized cost			
淨敞口套期收益（損失以「-」號填列）	Net open hedge income (or less: loss)			
公允價值變動收益（損失以「-」號填列）	Gain on changes in fair value (or less: loss)			
信用減值損失（損失以「-」號填列）	Credit impairment loss (or less: loss)	43	**1,836,987.02**	-2,886,966.05
資產減值損失（損失以「-」號填列）	Assets impairment loss (or less: loss)	44		-281,437.28
資產處置收益（損失以「-」號填列）	Gains on assets disposal (or less: loss)			

合併利潤表(續)
CONSOLIDATED INCOME STATEMENT (CONTINUED)
2022年度1-6月 For January to June of year 2022

項目	Items	附註六 Section 6	本期金額 Current period cumulative	上期金額 Preceding period comparative
二、營業利潤(虧損以「-」號填列)	**II. Operating Profit (or less: loss)**		**3,936,474.12**	-17,800,621.38
加：營業外收入	Add: Non-operating revenue	45	**308,092.21**	50,434.37
減：營業外支出	Less: Non-operating expenditures	46	**216.69**	12,000.00
三、利潤總額(虧損總額以「-」號填列)	**III. Profit before tax (or less: loss)**		**4,244,349.64**	-17,762,187.01
減：所得稅費用	Less: Income tax	47		
四、淨利潤(淨虧損以「-」號填列)	**IV. Net profit (or less: net loss)**		**4,244,349.64**	-17,762,187.01
其中：同一控制下企業合併被合併方在合併前實現的淨利潤	Including: Net profit realized by the merged party under common control before the merger			
(一)按經營持續性分類	(I) Categorized by continuity of operations			
持續經營淨利潤(淨虧損以「-」號填列)	1. Net profit from continuing operations (or less: loss)		**4,244,349.64**	-17,762,187.01
終止經營淨利潤(淨虧損以「-」號填列)	2. Net profit from discontinued operations (or less: loss)			
(二)按所有權歸屬分類	(II) Categorized by the portion of equity ownership			
歸屬於母公司所有者的淨利潤(淨虧損以「-」號填列)	1. Net profit attributable to owners of parent company (or less: loss)		**1,674,419.38**	-12,895,954.94
少數股東損益(淨虧損以「-」號填列)	2. Net profit attributed to non-controlling shareholders (or less: loss)		**2,569,930.26**	-4,866,232.07

項目	Items	附註六 Section 6	本期金額 Current period cumulative	上期金額 Preceding period comparative
五、其他綜合收益的稅後淨額	**V. Other comprehensive income after tax**		**3,192,219.00**	-472,264.02
歸屬於母公司所有者的其他綜合收益的稅後淨額	Items attributable to the owners of the parent company		**3,192,219.00**	-472,264.02
(一)不能重分類進損益的其他綜合收益	(I) Not to be reclassified subsequently to profit and loss		**3,192,219.00**	-472,264.02
1. 重新計量設定受益計劃淨變動額	1. Changes in remeasurement on the net defined benefit plan			
2. 權益法下不能轉損益的其他綜合收益	2. Items under equity method that will not be reclassified to profit and loss			
3. 其他權益工具投資公允價值變動	3. Changes in fair value of other equity instrument investments	32	**3,192,219.00**	-472,264.02
4. 企業自身信用風險公允價值變動	4. Changes in fair value of own credit risk			
5. 其他	5. Others			
(二)將重分類進損益的其他綜合收益	(II) To be reclassificaterd subsequently to profit and loss			
1. 權益法下可轉損益的其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3. 金融資產重分類計入其他綜合收益的金額	3. Profit or loss from reclassification of financial assets into other comprehensive income			
4. 其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			

合併利潤表(續)
CONSOLIDATED INCOME STATEMENT (CONTINUED)
2022年度1-6月 For January to June of year 2022

項目	Items	附註六 Section 6	本期金額 Current period cumulative	上期金額 Preceding period comparative
5. 現金流量套期儲備	5. Cash flow hedging reserve			
6. 外幣財務報表折算差額	6. Translation reserve			
7. 一攬子處置子公司在喪失控制權之前產生的投資收益	7. Investment income generated by a package disposal subsidiary prior to loss of control			
8. 其他資產轉換為公允價值模式計量的投資性房地產	8. Conversion of other assets into investment real estate measured by fair value models			
9. 其他	9. Others			
歸屬於少數股東的其他綜合收益的稅後淨額	Items attributable to non-controlling shareholders			
六、綜合收益總額	**VI. Total comprehensive income**		**7,436,568.64**	-18,234,451.03
歸屬於母公司所有者的綜合收益總額	Items attributable to the owners of the parent company		**4,866,638.38**	-13,368,218.96
歸屬於少數股東的綜合收益總額	Items attributable to non-controlling shareholders		**2,569,930.26**	-4,866,232.07
七、每股收益：	**VII. Earning per share(EPS)**			
(一)基本每股收益	(I) Basic EPS (yuan per share)		**0.0042**	-0.03
(二)稀釋每股收益	(II) DFiluted EPS (yuan per share)		**0.0042**	-0.03

(後附財務報表附註為合併財務報表的組成部分)　(The notes to the financial statements attached are an integral part of the consolidated financial statements)

企業法定代表人：
Legal representative：

主管會計工作負責人：
Officer in charge of accounting：

會計機構負責人：
Head of accounting department：

合併現金流量表
CONSOLIDATED CASH FLOW STATEMENT

2022年度1-6月 For January to June of year 2022

編製單位：成都四威科技股份有限公司　　Chengdu SIWI Science And Technology Company Limited

（除特別註明外，金額單位均為人民幣元）
（Monetory Unit: CNY）

項目	Items	附註六 Section 6	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、經營活動產生的現金流量：	**I. Cash flows from operstring activities:**			
銷售商品、提供勞務收到的現金	Cash receipts from sales of goods or rendering of services		**102,615,388.17**	146,000,510.24
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities	49	**62,632,833.01**	24,307,251.75
經營活動現金流入小計	Subtotal of cash inflows from operating activities		**165,248,221.18**	170,307,761.99
購買商品、接受勞務支付的現金	Cash payment for goods purchased and service received		**87,793,455.97**	144,721,007.87
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		**26,628,695.91**	26,940,547.42
支付的各項稅費	Cash payments for taxes and rates		**4,592,814.39**	1,536,397.96
支付其他與經營活動有關的現金	Other cash payments related to operating activities	49	**16,838,461.39**	16,509,743.59
經營活動現金流出小計	Subtotal of cash outflows from operating activities		**135,853,427.66**	189,707,696.84
經營活動產生的現金流量淨額	**Net cash flows from operating activities**		**29,394,793.52**	-19,399,934.85

合併現金流量表(續)
CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)
2022年度1-6月 For January to June of year 2022

項目	Items	附註六 Section 6	本期金額 Current period cumulative	上期金額 Preceding period comparative
二、投資活動產生的現金流量：	**II. Cash flows from investment activities:**			
收回投資所收到的現金	Cash receipts from withdrawal of investments		**31,330,150.00**	16,000,000.00
取得投資收益收到的現金	Cash receipts from investment income		**59,003.10**	
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash receipts from the disposal of fixed assets, intangible assets and other long-term assets			556,733.44
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business unites			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities		**31,389,153.10**	16,556,733.44
購建固定資產、無形資產和其他長期資產支付的現金	Cash payments for the acquisition of fixed assets, intangible assets and other long-term assets		**649,657.85**	345,295.98
投資支付的現金	Cash payments for investments			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payment related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		**649,657.85**	345,295.98
投資活動產生的現金流量淨額	**Net cash flows from investing activities**		**30,739,495.25**	16,211,437.46

項目	Items	附註六 Section 6	本期金額 Current period cumulative	上期金額 Preceding period comparative
三、籌資活動產生的現金流量：	**III. Cash flows from financing activities:**			
吸收投資收到的現金	Cash receipts from absorbing investments			
其中：子公司吸收少數股東投資收到的現金	Including: Cash received by subsidiaries from non-controlling shareholders as investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash payments for the repayment of borrowings		**210,378.93**	231,534.39
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses		**37,579.28**	44,857.78
其中：子公司支付給少數股東的股利、利潤	Including: Cash paid by subsidiaries to non-controlling shareholders as dividend or profit			
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		**247,958.21**	276,392.17
籌資活動產生的現金流量淨額	Net cash flows from financing activities		**-247,958.21**	-276,392.17

合併現金流量表(續)
CONSOLIDATED CASH FLOW STATEMENT (CONTINUED)

2022年度1-6月 For January to June of year 2022

項目	Items	附註六 Section 6	本期金額 Current period cumulative	上期金額 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash & cash equivalents		177,205.98	
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		60,063,536.54	-3,464,889.56
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		404,877,329.33	408,342,218.89
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		464,940,865.87	404,877,329.33

(後附財務報表附註為合併財務報表的組成部分) (The notes to the financial statements attached are an integral part of the consolidated financial statements)

企業法定代表人：
Legal representative：

主管會計工作負責人：
Officer in charge of accounting：

會計機構負責人：
Head of accounting department：

合併股東權益變動表
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

2022年度1-6月 For January to June of year 2022

（除特別註明外，金額單位均為人民幣元）
（Monetory Unit: CNY）

項目	Items	本期金額 Current period cumulative											
		歸屬於母公司股東權益 Equity attributable to parent company											
		股本 Share capital	其他權益工具 Other equity instruments 優先股 Preferred shares	其他權益工具 Other equity instruments 永續債 Perpetual bonds	其他權益工具 Other equity instruments 其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Retained earning	少數股東權益 Non-controlling interest	股東權益合計 Total equity
一、上年年末餘額	I. Balance at the end of period	400,000,000.00				638,760,122.08		4,896,623.69		8,726,923.61	-297,500,420.97	83,922,183.75	838,805,432.16
加：會計政策變更	Add: Cumulative changes of accounting policies												
前期差錯更正	Error correction of prior period												
同一控制下企業合併	Business combination under common control												
其他	Others												
二、本年年初餘額	II. Balance at the beginning of current year	400,000,000.00				638,760,122.08		4,896,623.69		8,726,923.61	-297,500,420.97	83,922,183.75	838,805,432.16
三、本年增減變動金額	III. Current period increase (or less: decrease)					3,168,000.00		3,192,219.00			1,674,419.38	2,569,930.26	10,604,568.64
（一）綜合收益總額	(I) Total comprehensive income							3,192,219.00			1,674,419.38	2,569,930.26	7,436,568.64
（二）股東投入和減少資本	(II) Capital contributed or withdrawn by owners												
1. 股東投入的普通股	1.Ordinary shares contributed by owners												
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments												
3. 股份支付計入股東權益的金額	3. Amount of share-based payment included in equity												
4. 其他	4. Others												
（三）利潤分配	(III) Profit distribution												
1. 提取盈餘公積	1.Appropriation of surplus reserve												
2. 對股東的分配	2.Appropriation of profit to owners												
3. 其他	3.Others												
（四）股東權益內部結轉	(IV) Internal carry-over within equity												
1. 資本公積轉增股本	1.Transfer of capital reserve to capital												
2. 盈餘公積轉增股本	2.Transfer of surplus reserve to capital												
3. 盈餘公積彌補虧損	3.Surplus reserve to cover losses												
4. 設定受益計劃變動額結轉留存收益	4.Changes in defined benefit plan carried over to retained earnings												
5. 其他綜合收益結轉留存收益	5.Other comprehensive income carried over to retained earnings												
6. 其他	6.Others												
（五）專項儲備	(V) Special reserve												
1. 本期提取	1. Appropriation of current period												
2. 本期使用	2. Application of current period												
（六）其他	(VI) Others					3,168,000.00							3,168,000.00
四、本年期末餘額	IV. Balance at the end of current period	400,000,000.00				641,928,122.08		8,088,842.69		8,726,923.61	-295,826,001.59	86,492,114.01	849,410,000.80

合併股東權益變動表(續)
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (CONTINUED)

2022年度1-6月 For January to June of year 2022

項目	Items	上期金額 Preceding period comparative										
		歸屬於母公司股東權益 Equity attributable to parent company										
			其他權益工具 Other equity instruments									
		股本 Share capital	優先股 Preferred shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Retained earning	少數股東權益 Non-controlling interest	股東權益合計 Total equity
一、上年年末餘額 加：會計政策變更 前期差錯更正 同一控制下企業合併 其他	I. Balance at the end of period Add: Cumulative changes of accounting policies Error correction of prior period Business combination under common control Others	400,000,000.00				638,760,122.08		3,017,621.29		8,726,923.61	-245,232,130.12	89,284,034.57	894,556,571.43
二、本年年初餘額	II. Balance at the beginning of current year	400,000,000.00				638,760,122.08		3,017,621.29		8,726,923.61	-245,232,130.12	89,284,034.57	894,556,571.43
三、本年增減變動金額 (一)綜合收益總額 (二)股東投入和減少資本 1. 股東投入的普通股 2. 其他權益工具持有者投入資本 3. 股份支付計入股東權益的金額 4. 其他 (三)利潤分配 1. 提取盈餘公積 2. 對股東的分配 3. 其他 (四)股東權益內部結轉 1. 資本公積轉增股本 2. 盈餘公積轉增股本 3. 盈餘公積彌補虧損 4. 設定受益計劃變動額結轉留存收益 5. 其他綜合收益結轉留存收益 6. 其他 (五)專項儲備 1. 本期提取 2. 本期使用 (六)其他	III. Current period increase (or less: decrease) (I) Total comprehensive income (II) Capital contributed or withdrawn by owners 1.Ordinary shares contributed by owners 2. Capital contributed by holders of other equity instruments 3. Amount of share-based payment included in equity 4. Others (III) Profit distribution 1.Appropriation of surplus reserve 2.Appropriation of profit to owners 3.Others (IV) Internal carry-over within equity 1.Transfer of capital reserve to capital 2.Transfer of surplus reserve to capital 3.Surplus reserve to cover losses 4.Changes in defined benefit plan carried over to retained earnings 5.Other comprehensive income carried over to retained earnings 6.Others (V) Special reserve 1. Appropriation of current period 2. Application of current period (VI) Others							-472,264.02 -472,264.02			-12,895,954.94 -12,895,954.94	-4,866,232.07 -4,866,232.07	-18,234,451.03 -18,234,451.03
四、本年期末餘額	IV. Balance at the end of current period	400,000,000.00				638,760,122.08		2,545,357.27		8,726,923.61	-258,128,085.06	84,417,802.50	876,322,120.40

(後附財務報表附註為合併財務報表的組成部分)

(The notes to the financial statements attached are an integral part of the consolidated financial statements)

企業法定代表人：
Legal representative：

主管會計工作負責人：
Officer in charge of accounting：

會計機構負責人：
Head of accounting department：

母公司資產負債表
PARENT COMPANY BALANCE SHEET

2022年6月30日 As at June 30, 2022

編製單位：成都四威科技股份有限公司　　Chengdu SIWI Science And Technology Company Limited

（除特別註明外，金額單位均為人民幣元）
（Monetory Unit: CNY）

資產	ASSETS	附註十四 Section 14	期末餘額 Closing balance	上期期末餘額 Opening balance
流動資產：	**Current Assets:**			
貨幣資金	Cash and bank balance		**411,647,165.05**	350,847,202.83
交易性金融資產	Financial assets held for trading			
衍生金融資產	Derivative financial asset			
應收票據	Notes receivable			534,561.85
應收賬款	Account receivable	1	**65,226,145.05**	70,925,979.17
應收款項融資	Receivable financing		**47,027,835.90**	42,847,306.31
預付款項	Advances paid		**3,230,691.58**	1,420,197.08
其他應收款	Other receivables	2	**6,718,603.19**	38,420,398.83
存貨	Inventories		**30,524,114.62**	24,446,623.41
合同資產	Contract Assets			
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets		**5,390,742.99**	4,363,404.58
流動資產合計	**Total Current Assets**		**569,765,298.38**	533,805,674.06

母公司資產負債表(續)
PARENT COMPANY BALANCE SHEET (CONTINUED)

2022年6月30日 As at June 30, 2022

資產	ASSETS	附註十四 Section 14	期末餘額 Closing balance	上期期末餘額 Opening balance
非流動資產：	**Non-current Assets:**			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term accounts receivable			
長期股權投資	Long-term equity investments	3	**218,636,073.92**	221,977,098.26
其他權益工具投資	Other equity instrument investments		**8,800,035.00**	5,607,816.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment Property		**45,661,568.29**	47,029,825.01
固定資產	Fixed assets		**50,449,055.59**	53,563,681.60
在建工程	Construction in process		**775,646.90**	775,646.90
生產性生物資產	Productive biological assets			
油氣資產	Oil&gas assets			
使用權資產	Right-of-use assets			
無形資產	Intengible assets		**19,422,753.30**	19,723,753.68
開發支出	Capitalised R&D expenses			
商譽	Goodwill			
長期待攤費用	Long-term deferred expenses		**1,679,896.76**	
遞延所得稅資產	Deferred income tax assets			
其他非流動資產	Other non-current assets		**605,308.31**	50,842.00
非流動資產合計	**Total Non-current Assets**		**346,030,338.07**	348,728,663.45
資產總計	**Total Assets**		**915,795,636.45**	882,534,337.51

(後附財務報表附註為合併財務報表的組成部分)　(The notes to the financial statements attached hereto form an integral part of the consolidated financial statements)

企業法定代表人：
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Head of accounting department：

母公司資產負債表(續)
PARENT COMPANY BALANCE SHEET (CONTINUED)

2022年6月30日 As at June 30, 2022

負債和股東權益	LIABILITIES AND EQUITY	附註十四 Section 14	期末餘額 Closing balance	上期期末餘額 Opening balance
流動負債：	**Current Liabilities:**			
短期借款	Short-term borrowings			
交易性金融負債	Financial liabilities held for trading			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable		**29,545,206.08**	12,239,509.57
預收款項	Advances received		**71,935.60**	590,640.43
合同負債	Contract liabilities		**2,652,363.87**	2,201,883.93
應付職工薪酬	Employee benefits payable		**13,379,846.22**	12,557,765.66
應交稅費	Taxes and rates payable		**1,706,183.44**	161,155.31
其他應付款	Other payables		**45,932,793.21**	26,804,745.46
持有待售負債	Liabilities held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year		**420,405.46**	433,080.49
其他流動負債	Other current liabilities		**89,690.94**	34,375.29
流動負債合計	**Total Current Liabilities**		**93,798,424.82**	55,023,156.14
非流動負債：	**Non-current Liabilities:**			
長期借款	Long-term borrowings		**4,342,903.22**	4,690,379.98
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	perpetual bonds			
租賃負債	Lease Liabilities			
長期應付款	Long-term accounts payable			
長期應付職工薪酬	Long-term employee benefits payable		**37,251,904.99**	40,582,354.50
預計負債	Provisions			
遞延收益	Deferred income			
遞延所得稅負債	Deferred tax liabilities			
其他非流動負債	Other non-current liabilities			
非流動負債合計	**Total Non-current Liabilities**		**41,594,808.21**	45,272,734.48
負債合計	**Total Liabilities**		**135,393,233.03**	100,295,890.62

母公司資產負債表(續)
PARENT COMPANY BALANCE SHEET (CONTINUED)

2022年6月30日 As at June 30, 2022

負債和股東權益	LIABILITIES AND EQUITY	附註十四 Section 14	期末餘額 Closing balance	上期期末餘額 Opening balance
股東權益：	**Owners' Equity:**			
股本	Share capital		**400,000,000.00**	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	perpetual bonds			
資本公積	Capital reserves		**648,262,469.64**	648,262,469.64
減：庫存股	Less: Treasury stock			
其他綜合收益	Other Comprehensive Income		**8,088,842.69**	4,896,623.69
專項儲備	Special reserves			
盈餘公積	Surplus reserves		**8,726,923.61**	8,726,923.61
未分配利潤	Retained earnings		**-284,675,832.52**	-279,647,570.05
股東權益合計	**Total Owners' Equity**		**780,402,403.42**	782,238,446.89
負債和股東權益總計	**Total Liabilities and Owners' Equity**		**915,795,636.45**	882,534,337.51

(後附財務報表附註為合併財務報表的組成部分)

(The notes to the financial statements attached hereto form an integral part of the consolidated financial statements)

企業法定代表人：
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主管會計工作負責人：
Officer in charge of accounting：

會計機構負責人：
Head of accounting department：

母公司利潤表
PARENT COMPANY INCOME STATEMENT

2022年度1-6月 For January to June of year 2022

編製單位：成都四威科技股份有限公司　　Chengdu SIWI Science And Technology Company Limited

（除特別註明外，金額單位均為人民幣元）
（Monetory Unit: CNY）

項目	Items	附註十四 Section 14	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、營業收入	I. Total operating Revenue	4	**45,272,733.19**	54,419,272.31
減：營業成本	Less: Cost of sales	4	**32,745,697.29**	45,767,513.72
税金及附加	Tax and surcharge		**1,722,414.25**	102,101.33
銷售費用	Marketing expenses		**488,723.07**	517,723.50
管理費用	Administration expenses		**16,763,685.97**	14,509,541.42
研發費用	R&D expenses		**907,654.86**	1,679,565.48
財務費用	Financial costs		**-3,963,946.17**	-3,515,439.19
其中：利息費用	Including: Interest expenses		**37,579.28**	44,857.78
利息收入	Interest income		**3,856,444.17**	3,311,424.10
加：其他收益	Add: Other income		**53,753.60**	4,326,165.09
投資收益（損失以「-」號填列）	Investment income (or less: loss)		**-3,282,021.24**	-3,917,243.03
其中：對聯營企業和合營企業的投資收益	Including: Investments income from joint ventures and associates	5	**-3,341,024.34**	-3,917,243.03
以攤餘成本計量的金融資產終止確認收益	Amortized cost			
淨敞口套期收益（損失以「-」號填列）	Net open hedge income (or less: loss)			
公允價值變動收益（損失以「-」號填列）	Gain on changes in fair value (or less: loss)			
信用減值損失（損失以「-」號填列）	Credit impairment loss (or less: loss)			
資產減值損失（損失以「-」號填列）	Assets impairment loss (or less: loss)		**1,591,501.25**	-726,038.75
資產處置收益（損失以「-」號填列）	Gains on assets disposal (or less: loss)			

母公司利潤表(續)
PARENT COMPANY INCOME STATEMENT (CONTINUED)
2022年度1-6月 For January to June of year 2022

項目	Items	附註十四 Section 14	本期金額 Current period cumulative	上期金額 Preceding period comparative
二、營業利潤(虧損以「-」號填列)	**II. Operating Profit (or less: loss)**		**-5,028,262.47**	-4,958,850.64
加：營業外收入	Add: Non-operating revenue			50,434.37
減：營業外支出	Less: Non-operating expenditures			12,000.00
三、利潤總額(虧損總額以「-」號填列)	**III. Profit before tax (or less: loss)**		**-5,028,262.47**	-4,920,416.27
減：所得税費用	Less: Income tax			
四、淨利潤(淨虧損以「-」號填列)	**IV. Net profit (or less: net loss)**		**-5,028,262.47**	-4,920,416.27
(一)持續經營淨利潤(淨虧損以「-」號填列)	(I) Net profit from continuing operations (or less: loss)		**-5,028,262.47**	-4,920,416.27
(二)終止經營淨利潤(淨虧損以「-」號填列)	(II) Net profit from discontinued operations (or less: loss)			
五、其他綜合收益的税後淨額	**V. Other comprehensive income after tax**		**3,192,219.00**	-472,264.02
(一)不能重分類進損益的其他綜合收益	(I) Not to be reclassified subsequently to profit and loss		**3,192,219.00**	-472,264.02
1. 重新計量設定受益計劃淨變動額	1. Changes in remeasurement on the net defined benefit plan			
2. 權益法下不能轉損益的其他綜合收益	2. Items under equity method that will not be reclassified to profit and loss			
3. 其他權益工具投資公允價值變動	3. Changes in fair value of other equity instrument investments		**3,192,219.00**	-472,264.02
4. 企業自身信用風險公允價值變動	4. Changes in fair value of own credit risk			
5. 其他	5. Others			

項目	Items	附註十四 Section 14	本期金額 Current period cumulative	上期金額 Preceding period comparative
(二)將重分類進損益的其他綜合收益	(II) To be reclassificaterd subsequently to profit and loss			
1. 權益法下可轉損益的其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3. 金融資產重分類計入其他綜合收益的金額	3. Profit or loss from reclassification of financial assets into other comprehensive income			
4. 其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			
5. 現金流量套期儲備	5. Cash flow hedging reserve			
6. 外幣財務報表折算差額	6. Translation reserve			
7. 一攬子處置子公司在喪失控制權之前產生的投資收益	7. Investment income generated by a package disposal subsidiary prior to loss of control			
8. 其他資產轉換為公允價值模式計量的投資性房地產	8. Conversion of other assets into investment real estate measured by fair value models			
9. 其他	9. Others			
六、綜合收益總額	**VI. Total comprehensive income**		**-1,836,043.47**	-5,392,680.29
七、每股收益：	**VII. Earning per share(EPS)**			
(一)基本每股收益	(I) Basic EPS (yuan per share)			
(二)稀釋每股收益	(II) DFiluted EPS (yuan per share)			

(後附財務報表附註為合併財務報表的組成部分)

(The notes to the financial statements attached are an integral part of the consolidated financial statements)

企業法定代表人：
Legal representative：

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Officer in charge of accounting：

會計機構負責人：
Head of accounting department：

母公司現金流量表
PARENT COMPANY CASH FLOW STATEMENT

2022年度1-6月 For January to June of year 2022

編製單位：成都四威科技股份有限公司　　Chengdu SIWI Science And Technology Company Limited

（除特別註明外，金額單位均為人民幣元）
（Monetory Unit: CNY）

項目	Items	附註十四 Section 14	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、經營活動產生的現金流量：	**I. Cash flows from operstring activities:**			
銷售商品、提供勞務收到的現金	Cash receipts from sales of goods or rendering of services		**20,106,748.08**	63,597,094.79
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities		**55,390,563.79**	25,685,746.63
經營活動現金流入小計	Subtotal of cash inflows from operating activities		**75,497,311.87**	89,282,841.42
購買商品、接受勞務支付的現金	Cash payment for goods purchased and service received		**16,884,443.67**	105,916,237.29
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		**15,892,830.38**	14,266,659.27
支付的各項稅費	Cash payments for taxes and rates		**173,090.93**	195,902.40
支付其他與經營活動有關的現金	Other cash payments related to operating activities		**12,264,521.71**	10,329,989.31
經營活動現金流出小計	Subtotal of cash outflows from operating activities		**45,214,886.69**	130,708,788.27
經營活動產生的現金流量淨額	**Net cash flows from operating activities**		**30,282,425.18**	-41,425,946.85

項目	Items	附註十四 Section 14	本期金額 Current period cumulative	上期金額 Preceding period comparative
二、投資活動產生的現金流量：	**II. Cash flows from investment activities:**			
收回投資所收到的現金	Cash receipts from withdrawal of investments		**31,330,150.00**	16,000,000.00
取得投資收益收到的現金	Cash receipts from investment income		**59,003.10**	
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash receipts from the disposal of fixed assets, intangible assets and other long-term assets			556,733.44
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business unites			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities		**31,389,153.10**	16,556,733.44
購建固定資產、無形資產和其他長期資產支付的現金	Cash payments for the acquisition of fixed assets, intangible assets and other long-term assets		**623,657.85**	162,500.00
投資支付的現金	Cash payments for investments			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payment related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		**623,657.85**	162,500.00
投資活動產生的現金流量淨額	**Net cash flows from investing activities**		**30,765,495.25**	16,394,233.44

母公司現金流量表(續)
PARENT COMPANY CASH FLOW STATEMENT (CONTINUED)
2022年度1-6月 For January to June of year 2022

項目	Items	附註十四 Section 14	本期金額 Current period cumulative	上期金額 Preceding period comparative
三、籌資活動產生的現金流量：	**III. Cash flows from financing activities:**			
吸收投資收到的現金	Cash receipts from absorbing investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash payments for the repayment of borrowings		**210,378.93**	231,534.39
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses		**37,579.28**	44,857.78
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		**247,958.21**	276,392.17
籌資活動產生的現金流量淨額	Net cash flows from financing activities		**-247,958.21**	-276,392.17

2022年度1-6月 For January to June of year 2022

項目	Items	附註十四 Section 14	本期金額 Current period cumulative	上期金額 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash & cash equivalents			
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		**60,799,962.22**	-25,308,105.58
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		**317,824,573.04**	343,132,678.62
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		**378,624,535.26**	317,824,573.04

(後附財務報表附註為合併財務報表的組成部分)　(The notes to the financial statements attached are an integral part of the consolidated financial statements)

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母公司股東權益變動表
PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2022年度1-6月 For January to June of year 2022

編製單位：成都四威科技股份有限公司　　Chengdu SIWI Science And Technology Company Limited

（除特別註明外，金額單位均為人民幣元）
（Monetory Unit: CNY）

項目	Items	本期金額 Current period cumulative										
			其他權益工具 Other equity instruments									
		股本 Share capital	優先股 Preferred shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Retained earning	股東權益合計 Total equity
一、上年年末餘額	I. Balance at the end of period	400,000,000.00				648,262,469.64		4,896,623.69		8,726,923.61	-279,647,570.05	782,238,446.89
加：會計政策變更	Add: Cumulative changes of accounting policies											
前期差錯更正	Error correction of prior period											
其他	Others											
二、本年年初餘額	II. Balance at the beginning of current year	400,000,000.00				648,262,469.64		4,896,623.69		8,726,923.61	-279,647,570.05	782,238,446.89
三、本年增減變動金額	III. Current period increase (or less: decrease)							3,192,219.00			-5,028,262.47	-1,836,043.47
(一)綜合收益總額	(I) Total comprehensive income							3,192,219.00			-5,028,262.47	-1,836,043.47
(二)股東投入和減少資本	(II) Capital contributed or withdrawn by owners											
1. 股東投入的普通股	1.Ordinary shares contributed by owners											
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments											
3. 股份支付計入股東權益的金額	3. Amount of share-based payment included in equity											
4. 其他	4. Others											
(三)利潤分配	(III) Profit distribution											
1. 提取盈餘公積	1. Appropriation of surplus reserve											
2. 對股東的分配	2. Appropriation of profit to owners											
3. 其他	3. Others											
(四)股東權益內部結轉	(IV) Internal carry-over within equity											
1. 資本公積轉增股本	1. Transfer of capital reserve to capital											
2. 盈餘公積轉增股本	2. Transfer of surplus reserve to capital											
3. 盈餘公積彌補虧損	3. Surplus reserve to cover losses											
4. 設定受益計劃變動額結轉留存收益	4. Changes in defined benefit plan carried over to retained earnings											
5. 其他綜合收益結轉留存收益	5. Other comprehensive income carried over to retained earnings											
6. 其他	6. Others											
(五)專項儲備	(V) Special reserve											
1. 本期提取	1. Appropriation of current period											
2. 本期使用	2. Application of current period											
(六)其他	(VI) Others											
四、本年期末餘額	IV. Balance at the end of current period	400,000,000.00				648,262,469.64		8,088,842.69		8,726,923.61	-284,675,832.52	780,402,403.42

項目	Items	上期金額 Preceding period comparative										
		其他權益工具 Other equity instruments										
		股本 Share capital	優先股 Preferred shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Retained earning	股東權益合計 Total equity
一、上年年末餘額	I. Balance at the end of period	400,000,000.00				648,262,469.64		3,017,621.29		8,726,923.61	-240,291,136.06	819,715,878.48
加：會計政策變更	Add: Cumulative changes of accounting policies											
前期差錯更正	Error correction of prior period											
其他	Others											
二、本年年初餘額	II. Balance at the beginning of current year	400,000,000.00				648,262,469.64		3,017,621.29		8,726,923.61	-240,291,136.06	819,715,878.48
三、本年增減變動金額	III. Current period increase (or less: decrease)							-472,264.02			-4,920,416.27	-5,392,680.29
(一)綜合收益總額	(I) Total comprehensive income							-472,264.02			-4,920,416.27	-5,392,680.29
(二)股東投入和減少資本	(II) Capital contributed or withdrawn by owners											
1. 股東投入的普通股	1.Ordinary shares contributed by owners											
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments											
3. 股份支付計入股東權益的金額	3. Amount of share-based payment included in equity											
4. 其他	4. Others											
(三)利潤分配	(III) Profit distribution											
1. 提取盈餘公積	1. Appropriation of surplus reserve											
2. 對股東的分配	2. Appropriation of profit to owners											
3. 其他	3. Others											
(四)股東權益內部結轉	(IV) Internal carry-over within equity											
1. 資本公積轉增股本	1. Transfer of capital reserve to capital											
2. 盈餘公積轉增股本	2. Transfer of surplus reserve to capital											
3. 盈餘公積彌補虧損	3. Surplus reserve to cover losses											
4. 設定受益計劃變動額結轉留存收益	4. Changes in defined benefit plan carried over to retained earnings											
5. 其他綜合收益結轉留存收益	5. Other comprehensive income carried over to retained earnings											
6. 其他	6. Others											
(五)專項儲備	(V) Special reserve											
1. 本期提取	1. Appropriation of current period											
2. 本期使用	2. Application of current period											
(六)其他	(VI) Others											
四、本年期末餘額	IV. Balance at the end of current period	400,000,000.00				648,262,469.64		2,545,357.27		8,726,923.61	-245,211,552.33	814,323,198.19

（後附財務報表附註為合併財務報表的組成部分）

(The notes to the financial statements attached are an integral part of the consolidated financial statements)

企業法定代表人：

Legal representative：

主管會計工作負責人：

Officer in charge of accounting：

會計機構負責人：

Head of accounting department：

一、 公司基本情況

（一） 公司註冊地、組織形式和總部地址

成都四威科技股份有限公司（前稱成都普天電纜股份有限公司，以下簡稱「公司」或「本公司」）系經國務院有關部門批准，由原中國郵電工業總公司（現為中國普天信息產業集團有限公司，以下簡稱「中國普天」）直屬國營郵電部成都電纜廠改組並作為獨立發起人發起設立，於1994年10月1日在成都市工商行政管理局登記註冊，總部位於四川省成都市。公司現持有統一社會信用代碼為9151010020193968XY的營業執照，註冊資本40,000.00萬元，股份總數400,000,000股（每股面值1元），其中：中國普天信息產業股份有限公司出資24,000.00萬元，持股比例為60%；香港上市普通股（H股）股東出資16,000.00萬元，持股比例為40%。公司股票已於1994年12月13日在香港聯合交易所掛牌交易。

根據2021年10月29日中國電子科技集團有限公司下發的《中國電科關於成都普天電纜股份有限公司股份無償劃轉有關事項的批覆》（電科資[2021]476號），同意以2020年12月31日為基準日，將中國普天持有的公司2.4億股份數無償劃轉至集團公司第二十九所全資子公司成都四威電子有限公司（以下簡稱「四威電子」），劃轉完成後，四威電子持有公司2.4億股份數，境外公眾（H股）持有公司1.6億股份數。

I. CORPORATE PROFILE

(I) Registered address, organization structure and office address of the company

Chengdu Siwi Science And Technology Company Limited (former name as" Chengdu PUTIAN Telecommunications Cable Company Limited", the "Company") was incorporated and registered with the Chengdu Administration Bureau of Industry and Commerce on 1 October 1994 after its restructuring from Chengdu Cable Plant of the Posts and Telecommunications Ministry of China (now known as "China PUTIAN Corporation"), as independent promoter, under the approval of the relevant department of the State Council. The Company is headquartered in Chengdu, Sichuan Province. The Company currently holds a business license with unified social credit code of 9151010020193968XY, with registered capital of 400,000,000 yuan. There are a total of 400,000,000.00 shares in issue with the nominal value of RMB1 each of which: equity interest of China PUTIAN Corporation amounts to RMB240,000,000, representing 60% of the total shares; equity interest of public holders of ordinary shares (H Shares) listed in Hong Kong amounts to RMB160,000,000, representing 40% of the total shares. The Company's shares were listed at the Stock Exchange of Hong Kong Limited (the "Stock Exchange") respectively on 13 December 1994.

On 29 October 2021, the Company was informed by China Electronics Technology Group Corporation ("China Electronics Technology"), the de facto controlling shareholder, that the Company's controlling shareholder, China Potevio Company Limited ("China Potevio") has entered into an equity transfer agreement with Chengdu Siwi Electronic Co., Ltd ("Chengdu Siwi Electronic"), a wholly-owned subsidiary of 29th Research Institute of China Electronics Technology Group Corporation, for the transfer of 240,000,000 shares of the Company at nil consideration to Chengdu Siwi effectively on 31 December 2020. Upon completion of the Equity Transfer, Chengdu Siwi Electronic hold 240,000,000 shares, and the public holders of ordinary shares (H Shares) hold 160,000,000 shares.

一、 公司基本情況(續)

I. CORPORATE PROFILE (CONTINUED)

(二) 公司業務性質和主要經營活動

(II) Business scope and major operations

本公司的經營範圍如下：

The business scope of the company is as follows:

許可項目：電線、電纜製造；出入境檢疫處理。(依法須經批准的項目，經相關部門批准後方可開展經營活動，具體經營項目以相關部門批准文件或許可證件為準)

Permitted items: Wire and cable manufacturing; entry-exit quarantine arrangement at borders. (Items subject to approval in accordance with the laws shall commence operation with approval obtained from the relevant authorities. Definitive operating items shall be subject to the approval documents or license documents granted by the relevant authorities.)

一般項目：電線、電纜經營；光纖製造；光纖銷售；光纜製造；光纜銷售；通信設備製造；通訊設備銷售；光通信設備製造；光通信設備銷售；電力設施器材製造；電力設施器材銷售；機械電氣設備製造；機械電氣設備銷售；電工機械專用設備製造；專用設備製造(不含許可類專業設備製造)；電子專用材料製造；儲能技術服務；新興能源技術研發；資源再生利用技術研發；在線能源監測技術研發；風電場相關系統研發；海上風電相關系統研發；太陽能發電技術服務；電機及其控制系統研發；智能控制系統集成；信息系統集成服務；配電開關控制設備研發；新能源原動設備製造；發電機及發電機組製造；輸配電及控制設備製造；智能輸配電及控制設備銷售；合同能源管理；電池銷售；新能源汽車廢舊動力蓄電池回收及梯次利用(不含危險廢物經營)；新能源汽車換電設施銷售；光伏設備及元器件銷售；新能源汽車電附件銷售；技術服務、技術開發、技術諮詢、技術交流、技術轉讓、技術推廣；貨物進出口；技術進出口；非居住房地產租賃；住房租賃；租賃服務(不含許可類租賃服務)；物業管理；停車場服務；企業管理諮詢；創業空間服務。(除依法須經批准的項目外，憑營業執照依法自主開展經營活動)

General items: Wire and cable business; optical fiber manufacturing; sale of optical fibers; optical cable manufacturing; sale of optical cables; communication equipment manufacturing; sale of communication equipment; optical communication equipment manufacturing; sale of optical communication equipment; electric power facilities and equipment manufacturing; sale of electric power facilities and equipment; mechanical and electrical equipment manufacturing; sale of mechanical and electrical equipment; electrical machinery special equipment manufacturing; special equipment manufacturing (excluding licensed professional equipment manufacturing); special electronic material manufacturing; energy storage technology services; research and development of emerging energy technologies; research and development of technologies for resource recycling and reuse; research and development of online energy monitoring technologies; research and development of wind farm related systems; research and development of offshore wind power related systems; solar power generation technology services; research and development of motors and their control systems; intelligent control system integration; information system integration services; research and development of switch control equipment for electricity distribution; new energy original equipment manufacturing; power generator and generator set manufacturing; electricity transmission and distribution and relevant control equipment manufacturing; sale of intelligent electricity transmission and distribution and relevant control equipment; contract energy management; sale of batteries; recycling and secondary use of abandoned and obsolete traction batteries of new energy vehicles (excluding hazardous waste operations); sale of battery swap facilities of new energy vehicles; sale of photovoltaic equipment and components; sale of electric accessories of new energy vehicles; technical services, technology development, technical consultation, technology exchange, technology transfer, technology promotion; import and export of goods; technology import and export; non-residential real estate leasing; house leasing; leasing services (excluding licensed leasing services); property management; parking lot services; business management consultation; entrepreneurial space services. (Except for the items subject to approval in accordance with the laws, all other items shall independently commence operation with business licenses in accordance with the laws.)

一、 公司基本情況(續)

(三) 財務報表的批准報出

本財務報表業經公司董事會於2022年8月26日批准報出。

I. CORPORATE PROFILE (CONTINUED)

(III) Approval of financial statements

The financial statements were approved and authorized for issue by the Board of Directors dated 26 August 2022.

二、 合併財務報表範圍

本期納入合併財務報表範圍的子公司共3戶，具體包括：

II. CONSOLIDATION SCOPE

The Company has brought 3 subsidiaries into the consolidation scope, including:

子公司名稱 Subsidiaries	子公司類型 Subsidiary type	級次 Level	持股比例(%) Holding proportion (%)	表決權比例(%) Voting right proportion (%)
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd	控股子公司 Holding subsidiary	二級 Second-tier	60	60
成都中菱無線通信電纜有限公司 Chengdu Zhongling Wireless Communication Cable Co., Ltd	全資子公司 Owned subsidiary	二級 Second-tier	100	100
成都普天新材料有限公司 Chengdu PUTIAN New Material Co., Ltd	全資子公司 Owned subsidiary	二級 Second-tier	100	100

本期納入合併財務報表範圍的主體與上期相比未發生變化。

There is no change for the current period consolidation scope compared with the previous period.

三、 財務報表的編製基礎

(一) 財務報表的編製基礎

本公司根據實際發生的交易和事項，按照財政部頒佈的《企業會計準則－基本準則》和具體企業會計準則、企業會計準則應用指南、企業會計準則解釋及其他相關規定(以下合稱「企業會計準則」)進行確認和計量，在此基礎上，結合中國證券監督管理委員會《公開發行證券的公司信息披露編報規則第15號－財務報告的一般規定》(2014年修訂)的規定，編製財務報表。

III. PREPARATION BASIS OF THE FINANCIAL STATEMENTS

(I) Preparation basis

The financial statements have been prepared in accordance with the requirements of China Accounting Standards for Business Enterprises (CASBEs) and the Listed Company Information Disclosure Standard No.15 (2014 edition), and present truly and completely the financial position, results of operations and cash flows of the Company.

三、 財務報表的編製基礎(續)

(二) 持續經營

本公司對報告期末起12個月的持續經營能力進行了評價，未發現對持續經營能力產生重大懷疑的事項或情況。因此，本財務報表繫在持續經營假設的基礎上編製。

(三) 記賬基礎和計價原則

本集團會計核算以權責發生制為記賬基礎。本財務報表以歷史成本作為計量基礎。資產如果發生減值，則按照相關規定計提相應的減值準備。

III. PREPARATION BASIS OF THE FINANCIAL STATEMENTS (CONTINUED)

(II) Going concern

The Company has no events or conditions that may cast significant doubts upon the Company's ability to continue as a going concern within the 12 months after the balance sheet date. The financial statements have been prepared on the basis of going concern.

(III) Accounting methods and valuation principles

The financial statements have been prepared on an accruals basis and are based on historical costs. If an asset is impaired, a corresponding impairment provision is made in accordance with the relevant standards.

四、 重要會計政策、會計估計

(一) 具體會計政策和會計估計提示

1. 公司根據實際經營業務特點，依據相關企業會計準則規定制定了具體會計政策和會計估計。詳見本附註四「(十)金融工具」、「(十一)應收票據」、「(十二)應收賬款」、「(十三)應收款項融資」、「(十四)其他應收款」、「(十五)存貨」、「(十九)投資性房地產」、「(二十)固定資產」、「(二十三)使用權資產」、「(二十四)無形資產與開發支出」、「(二十六)長期待攤費用」、「(三十一)收入」。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES

(I) Detailed accounting policies and accounting estimates

1. According to the actual business characteristics, the company formulates specific accounting policies and accounting estimates by the relevant accounting standards for business enterprises. See Section IV for details: (X) Financial instruments, (XI) Notes receivable, (XII) Accounts receivables, (XIII) Receivables financing, (XIV) Other receivables, (XV) Inventories, (XIX) Investment property, (XX) Fixed assets, (XXIII) Right-of-use assets, (XXIV) Intangible assets and development cost, (XXVI) Long-term prepayments, (XXXI) Revenue.

四、 重要會計政策、會計估計(續)

（一） 具體會計政策和會計估計提示（續）

2. 公司根據歷史經驗和其他因素，包括對未來事項的合理預期，對所採用的重要會計估計和關鍵假設進行持續的評價。下列重要會計估計及關鍵假設如果發生重大變動，則可能會導致以後會計年度的資產和負債賬面價值的重大影響：

(1) 應收賬款和其他應收款預期信用損失

管理層根據其判斷的應收賬款和其他應收款的預期信用損失，以此來估計應收賬款和其他應收款減值準備。如發生任何事件或情況變動，顯示公司未必可追回有關餘額，則需要使用估計，對應收賬款和其他應收款計提準備。若預期數字與原來估計數不同，有關差額則會影響應收賬款和其他應收款的賬面價值，以及在估計變動期間的減值費用。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(I) Detailed accounting policies and accounting estimates (Continued)

2. Based on historical experience and other factors, including reasonable expectations for future events, the company carries out a continuous evaluation of the important accounting estimates and key assumptions adopted. If significant changes occur, the following important accounting estimates and key assumptions may lead to a significant impact on the asset and liability value of the future accounting year:

(1) Expected Credit Loss of account receivable and other receivables

The management of the Company estimates impairment provisions for receivables and other receivables based on its judgment of expected credit losses in accounts receivable and other receivables. If any event or change of circumstances occurs that indicates that the Company may not recover the balance in question, an impairment of accounts receivable and other receivables will need to be made using estimates. If the expected figures are different from the original estimates, the difference will affect the book value of accounts receivable, as well as the impairment charges during the estimated changes.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

（一） 具體會計政策和會計估計提示（續）

(I) Detailed accounting policies and accounting estimates (Continued)

(2) 存貨減值的估計

在資產負債表日對存貨按照成本與可變現淨值孰低計量，可變現淨值的計算需要利用假設和估計。如果管理層對估計售價及完工時將要發生的成本及費用等進行重新修訂，將影響存貨的可變現淨值的估計，該差異將對計提的存貨跌價準備產生影響。

(2) Estimation of inventory impairment.

The management of the company has measured the lower of the cost and the net realizable value on the balance sheet day and the calculation of the net realizable value needs to be assumed and estimated. If the management of the Company revise the costs when estimating the selling price or project completed, it will affect the estimation of net realizable value of inventory, the differences of estimation will affect the provision of inventory depreciation.

(3) 長期資產減值的估計

管理層在判斷長期資產是否存在減值時，主要從以下方面進行評估和分析：(1)影響資產減值的事項是否已經發生；(2)資產繼續使用或處置而預期可獲得的現金流量現值是否低於資產的賬面價值；以及(3)預期未來現金流量現值中使用的重要假設是否適當。

公司所採用的用於確定減值的相關假設，如未來現金流量現值方法中所採用的盈利狀況、折現率及增長率假設發生變化，可能會對減值測試中所使用的現值產生重大影響，並導致公司的上述長期資產出現減值。

(3) Estimation of impairment of long-term assets

The corporate management mainly evaluates and analyzes from the following aspects to judge whether the long-term assets are impaired: (1) Whether the event affecting the impairment of the asset has already occurred; (2) whether the present value of the cash flows that are expected to be available the assets continue to be used or disposed of is lower than the carrying amount of the assets; and (3) the appropriateness of important assumption to be used in anticipation of the present value of future cash flows.

The assumptions used by the Company to determine impairment, such as changes in the assumptions of profitability, discount rate, and growth rate used in the present value of future cash flows methodology, may have a material impact on the present value used in the impairment test and result in the impairment of the Company's aforesaid long-term assets.

四、 重要會計政策、會計估計(續)

（一） 具體會計政策和會計估計提示（續）

(4) 固定資產的預計使用壽命與預計淨殘值

固定資產的預計使用壽命與預計淨殘值的估計是將性質和功能類似的固定資產過往的實際使用壽命與實際淨殘值作為基礎。在固定資產使用過程中，其所處的經濟環境、技術環境以及其他環境有可能對固定資產使用壽命與預計淨殘值產生較大影響。如果固定資產使用壽命與淨殘值的預計數與原先估計數有差異，管理層將對其進行適當調整。

(5) 遞延所得稅資產和遞延所得稅負債

遞延所得稅資產和遞延所得稅負債根據資產和負債的計稅基礎與其賬面價值的差額(暫時性差異)計算確認。於資產負債表日，遞延所得稅資產和遞延所得稅負債，按照預期收回該資產或清償該負債期間的適用稅率計量，如果因稅收政策的變化導致預期的適用稅率發生變化，將及時調整計量遞延所得稅資產和遞延所得稅負債的適用稅率。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(I) Detailed accounting policies and accounting estimates (Continued)

(4) Estimated useful life and the net residual value of fixed assets.

The estimated useful life and estimated net residual value of fixed assets are based on the past actual life and the actual net residual value of fixed assets with similar properties and functions. In the process of using fixed assets, the economic environment, technical environment, and other environments may have a greater impact on the useful life and estimated net residual value of fixed assets. If the estimated useful life and net residual value of fixed assets differ from the original estimate, management will make appropriate adjustments.

(5) Deferred income tax assets and deferred income tax liabilities.

Deferred tax assets and deferred tax liabilities are recognized based on the difference between the tax basis of the assets and liabilities and their carrying amount (temporary differences). At the balance sheet date, deferred tax assets and deferred tax liabilities are measured at the applicable tax rate during the expected recovery of the asset or the liquidation of the liability, and if the expected applicable tax rate changes due to a changing tax policy, the applicable tax rate for the measured deferred tax assets and deferred tax liabilities will be adjusted in a timely manner.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

（一） 具體會計政策和會計估計提示（續）

(I) Detailed accounting policies and accounting estimates (Continued)

(6) 所得税

在正常的經營活動中，部分交易和事項的最終税務處理存在不確定性。在計提所得税時需要作出重大判斷。如果這些税務事項的最終認定結果與最初入賬的金額存在差異，該差異將對作出上述最終認定期間的税金金額產生影響。

(6) Income tax

In normal business activities, the tax treatment in many transactions and matters are uncertain. A significant decision on the income tax is needed. If the final identification result of these tax matters is different from the amount originally entered the account, the difference will affect the amount of tax payable during the final determination period.

(7) 金融資產的公允價值

本公司對沒有活躍市場的金融工具，採用包括現金流量折現法等在內的各種估值技術確定其公允價值。對於法律明令限制本公司在特定期間內處置的金融資產，其公允價值是以市場報價為基礎並根據該工具的特徵進行調整。在估值時，本公司需對諸如自身和交易對手的信用風險、市場波動率和相關性等方面進行估計，這些相關因素假設的變化會對金融工具的公允價值產生影響。

(7) The fair value of financial assets

The company determines the fair value of financial instruments that do not have an active market using various valuation techniques including discounted cash flow method. For an available-for-sale financial asset that is legally restricted to the Company's disposal during a specified period, its fair value is based on market quotes and adjusted based on the characteristics of the instrument. At the time of valuation, the Company needs to estimate the credit risk, market volatility and correlation of itself and counterparties, and the changes in these related factors assumptions will affect the fair value of financial instruments.

（二） 遵循企業會計準則的聲明

本公司所編製的財務報表符合企業會計準則的要求，真實、完整地反映了報告期公司的財務狀況、經營成果、現金流量等有關信息。

(II) Statement of compliance

The financial statements have been prepared in accordance with the requirements of China Accounting Standards for Business Enterprises (CASBEs), and present truly and completely the financial position, results of operations and cash flows of the Company.

四、 重要會計政策、會計估計(續)

（三） 會計期間

自公歷1月1日至12月31日止為一個會計年度。

（四） 營業週期

營業週期是指企業從購買用於加工的資產起至實現現金或現金等價物的期間。本公司以12個月作為一個營業週期，並以其作為資產和負債的流動性劃分標準。

（五） 記賬本位幣

採用人民幣為記賬本位幣。

（六） 同一控制下和非同一控制下企業合併的會計處理方法

1. 分步實現企業合併過程中的各項交易的條款、條件以及經濟影響符合以下一種或多種情況，將多次交易事項作為一攬子交易進行會計處理

(1) 這些交易是同時或者在考慮了彼此影響的情況下訂立的；

(2) 這些交易整體才能達成一項完整的商業結果；

(3) 一項交易的發生取決於其他至少一項交易的發生；

(4) 一項交易單獨看是不經濟的，但是和其他交易一併考慮時是經濟的。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(III) Accounting period

The accounting year of the Company runs from January 1 to December 31 under the Gregorian calendar.

(IV) Operating cycle

The Company has a relatively short operating cycle for its business, an asset or a liability is classified as current if it is expected to be realized or due within 12 months.

(V) Functional currency

The Company's functional currency is Renminbi (RMB) Yuan.

(VI) Accounting treatments of business combination under and not under common control

1. Incorporate multiple transactions into a package of transactions if the terms, conditions, and economic impacts of each transaction in the step-by-step process of the merger of enterprises are in one or more of the following circumstances

(1) These transactions are entered into simultaneously or with consideration for their mutual influence;

(2) These transactions collectively produce a complete business outcome;

(3) The occurrence of one transaction depends on the occurrence of at least one other transaction;

(4) A transaction is not economic on its own, but it is economic when taken together with other transactions.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(六) 同一控制下和非同一控制下企業合併的會計處理方法(續)

(VI) Accounting treatments of business combination under and not under common control (Continued)

2. 同一控制下的企業合併

本公司在企業合併中取得的資產和負債，按照合併日在被合併方資產、負債(包括最終控制方收購被合併方而形成的商譽)在最終控制方合併財務報表中的賬面價值計量。在合併中取得的淨資產賬面價值與支付的合併對價賬面價值(或發行股份面值總額)的差額，調整資本公積中的股本溢價，資本公積中的股本溢價不足沖減的，調整留存收益。

如果存在或有對價並需要確認預計負債或資產，該預計負債或資產金額與後續或有對價結算金額的差額，調整資本公積(資本溢價或股本溢價)，資本公積不足的，調整留存收益。

2. Accounting treatment of business combination under common control

Assets and liabilities arising from business combination are measured at carrying amount of the combined party included in the consolidated financial statements of the ultimate controlling party at the combination date. Difference between carrying amount of the equity of the combined party included in the consolidated financial statements of the ultimate controlling party and that of the combination consideration or total par value of shares issued is adjusted to capital reserve, if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

If there is contingent consideration and the provisions need to be recognized, the capital reserve would be adjusted by the difference between the amount of the provisions and the subsequent settlement amount of contingent consideration, and if the capital reserve is insufficient, the retained earnings are adjusted.

四、 重要會計政策、會計估計(續)

（六） 同一控制下和非同一控制下企業合併的會計處理方法(續)

2. 同一控制下的企業合併(續)

對於通過多次交易最終實現企業合併的，屬於一攬子交易的，將各項交易作為一項取得控制權的交易進行會計處理；不屬於一攬子交易的，在取得控制權日，長期股權投資初始投資成本，與達到合併前的長期股權投資賬面價值加上合併日進一步取得股份新支付對價的賬面價值之和的差額，調整資本公積；資本公積不足沖減的，調整留存收益。對於合併日之前持有的股權投資，因採用權益法核算或金融工具確認和計量準則核算而確認的其他綜合收益，暫不進行會計處理，直至處置該項投資時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理；因採用權益法核算而確認的被投資單位淨資產中除淨損益、其他綜合收益和利潤分配以外的所有者權益其他變動，暫不進行會計處理，直至處置該項投資時轉入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VI) Accounting treatments of business combination under and not under common control (Continued)

2. Accounting treatment of business combination under common control (Continued)

Where a business combination is finally realized through multiple transactions, if it is a package transaction, the transactions are accounted for as a transaction that has gained control. Where it is not a package transaction, the capital reserve is adjusted for the difference between the initial investment cost of the long-term equity investment and the carrying amount of the long-term equity investment before the merger and the sum of the carrying amount of the new consideration for the shares further acquired on the merger date on the date of acquisition of control; if the capital reserve is insufficient, the retained earnings are adjusted. For the equity investment held before the merger date, the accounting treatment for other comprehensive income confirmed by the equity method or financial instrument recognition and measurement standards will not be carried out until the investment is disposed of on the same basis as the direct disposal of the relevant assets or liabilities by the investee; other changes in equity other than net profit and loss, other comprehensive income and profit distribution of the investee confirmed by the equity method shall not be carried out any accounting treatment for the time being until the investment is transferred to current profit and loss at the time of disposal.

四、 重要會計政策、會計估計(續)

(六) 同一控制下和非同一控制下企業合併的會計處理方法(續)

3. 非同一控制下的企業合併

購買日是指本公司實際取得對被購買方控制權的日期，即被購買方的淨資產或生產經營決策的控制權轉移給本公司的日期。同時滿足下列條件時，本公司一般認為實現了控制權的轉移：

(1) 企業合併合同或協議已獲本公司內部權力機構通過。

(2) 企業合併事項需要經過國家有關主管部門審批的，已獲得批准。

(3) 已辦理了必要的財產權轉移手續。

(4) 本公司已支付了合併價款的大部分，並且有能力、有計劃支付剩餘款項。

(5) 本公司實際上已經控制了被購買方的財務和經營政策，並享有相應的利益、承擔相應的風險。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VI) Accounting treatments of business combination under and not under common control (Continued)

3. Accounting treatment of business combination not under common control

The acquisition date is the date on which control of the acquired entity passes to the Company, that is, the date on which the control over the net assets or production and operation decisions of the acquired entity is transferred to the Company. When the following conditions are met at the same time, the Company generally considers that the transfer of control rights has been achieved:

(1) The merger contract or agreement has been approved by the company's internal authority.

(2) The merger has been approved by the government authority if necessary.

(3) The necessary procedures for the transfer of property rights have been completed.

(4) The Company has paid the majority of the consideration and has the ability and plan to pay the rest.

(5) The Company has in fact controlled the financial and operational policies of the acquired entity, entitled the corresponding interests, and bear the corresponding risks.

四、 重要會計政策、會計估計(續)

（六） 同一控制下和非同一控制下企業合併的會計處理方法(續)

3. 非同一控制下的企業合併(續)

本公司在購買日對作為企業合併對價付出的資產、發生或承擔的負債按照公允價值計量，公允價值與其賬面價值的差額，計入當期損益。

本公司對合併成本大於合併中取得的被購買方可辨認淨資產公允價值份額的差額，確認為商譽；合併成本小於合併中取得的被購買方可辨認淨資產公允價值份額的差額，經覆核後，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VI) Accounting treatments of business combination under and not under common control (Continued)

3. Accounting treatment of business combination not under common control (Continued)

On the purchase date, the company shall measure the assets paid as the consideration for the merger and the liabilities incurred or by the fair value, and the difference between the fair value and its carrying value shall be recorded into the current profit and loss.

When combination cost is in excess of the fair value of identifiable net assets obtained from the acquiree at the acquisition date, the excess is recognized as goodwill; otherwise, the difference is recognized in profit or loss. The fair value of identifiable assets, liabilities and contingent liabilities, and the measurement of the combination cost are reviewed, then the difference is recognized in profit or loss.

四、 重要會計政策、會計估計(續)

（六） 同一控制下和非同一控制下企業合併的會計處理方法(續)

3. 非同一控制下的企業合併(續)

通過多次交換交易分步實現的非同一控制下企業合併，屬於一攬子交易的，將各項交易作為一項取得控制權的交易進行會計處理；不屬於一攬子交易的，合併日之前持有的股權投資採用權益法核算的，以購買日之前所持被購買方的股權投資的賬面價值與購買日新增投資成本之和，作為該項投資的初始投資成本；購買日之前持有的股權投資因採用權益法核算而確認的其他綜合收益，在處置該項投資時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理。合併日之前持有的股權投資採用金融工具確認和計量準則核算的，以該股權投資在合併日的公允價值加上新增投資成本之和，作為合併日的初始投資成本。原持有股權的公允價值與賬面價值之間的差額以及原計入其他綜合收益的累計公允價值變動應全部轉入合併日當期的投資收益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VI) Accounting treatments of business combination under and not under common control (Continued)

3. Accounting treatment of business combination not under common control (Continued)

If the business combination not under common control is realized step by step through multiple transactions, and belongs to a package of transactions, each transaction shall be treated as one transaction of gaining control; If it is not part of the package of transactions and the equity investment held before the merger date is measured by the equity method, the initial investment cost equals to the sum of the book value of the equity investment before the purchase date and the new investment cost on the purchase; The equity investment prior to the purchase date is recognized as other comprehensive income by equity method shall be accounted for on the same basis as the direct disposal of the relevant assets or liabilities by the investee when disposing of the investment. If the equity investment held before the merger date is calculated by financial instrument recognition and measurement criteria, the initial investment cost equals the fair value of the equity investment plus the cost of new investment on the merger date. The difference between the fair value of and the book value of the equity and the accumulated changes of the fair value in other comprehensive income shall be transferred to the investment income of the current period on the merger date.

四、 重要會計政策、會計估計(續)

（六） 同一控制下和非同一控制下企業合併的會計處理方法(續)

4. 為合併發生的相關費用

為企業合併發生的審計、法律服務、評估諮詢等中介費用以及其他直接相關費用，於發生時計入當期損益；為企業合併而發行權益性證券的交易費用，可直接歸屬於權益性交易的從權益中扣減。

（七） 合併財務報表的編製方法

1. 合併範圍

本公司合併財務報表的合併範圍以控制為基礎確定，所有子公司(包括本公司所控制的單獨主體)均納入合併財務報表。

2. 合併程序

本公司以自身和各子公司的財務報表為基礎，根據其他有關資料，編製合併財務報表。本公司編製合併財務報表，將整個企業集團視為一個會計主體，依據相關企業會計準則的確認、計量和列報要求，按照統一的會計政策，反映本企業集團整體財務狀況、經營成果和現金流量。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VI) Accounting treatments of business combination under and not under common control (Continued)

4. Expenses related to the merger

The auditing fees, legal services fees, evaluation and consultation fees, and other directly related expenses for the merger shall be recorded into current profit and loss when it occurs; Transaction costs of issuing securities for the merger shall be deducted from the equity if it is equity transactions.

(VII) Compilation method of consolidated financial statements

1. Consolidation scope

The consolidated scope of the Company's consolidated financial statements is determined on a control basis and all subsidiaries (including separate entities controlled by the Company) are included in the consolidated financial statements.

2. Consolidation procedures

The consolidated financial statements are based on relevant information and the financial statements of the parent company and its subsidiaries. The consolidation financial statements regard the parent company and its subsidiaries as a whole, and present the overall financial position, operating results and cash flow of the Company in accordance with the requirements of recognition, measurement and presentation of relevant accounting standards and in accordance with unified accounting policies.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(七) 合併財務報表的編製方法(續)

(VII) Compilation method of consolidated financial statements (Continued)

2. 合併程序(續)

所有納入合併財務報表合併範圍的子公司所採用的會計政策、會計期間與本公司一致，如子公司採用的會計政策、會計期間與本公司不一致的，在編製合併財務報表時，按本公司的會計政策、會計期間進行必要的調整。

合併財務報表時抵銷本公司與各子公司、各子公司相互之間發生的內部交易對合併資產負債表、合併利潤表、合併現金流量表、合併股東權益變動表的影響。如果站在企業集團合併財務報表角度與以本公司或子公司為會計主體對同一交易的認定不同時，從企業集團的角度對該交易予以調整。

子公司所有者權益、當期淨損益和當期綜合收益中屬於少數股東的份額分別在合併資產負債表中所有者權益項目下、合併利潤表中淨利潤項目下和綜合收益總額項目下單獨列示。子公司少數股東分擔的當期虧損超過了少數股東在該子公司期初所有者權益中所享有份額而形成的餘額，沖減少數股東權益。

2. Consolidation procedures (Continued)

The accounting policies and accounting periods adopted by all subsidiaries included in the consolidated scope of the consolidated financial statements are consistent with those of the Company. If the accounting policies and accounting periods adopted by the subsidiaries are inconsistent with those of the Company, necessary adjustments shall be made according to the accounting policies and accounting periods of the Company when preparing the consolidated financial statements.

The consolidated financial statements offset the impact of internal transactions between the company and its subsidiaries or between subsidiaries on the consolidated balance sheet, consolidated income statement, consolidated cash flow statement and consolidated statement of changes in shareholders' equity. If the same transaction is identified differently from the consolidated perspective to the company or subsidiary, the transaction shall be adjusted from the perspective of consolidation.

The shares belonging to minority shareholders in the shareholders' equity, current net profit and loss, and current comprehensive income of the subsidiary shall be separately listed under the shareholders' equity of the consolidated balance sheet, net profit and total comprehensive income of the consolidated income statement. The current loss shared by minority shareholders of the subsidiary exceeds the balance formed by minority shareholders' share in the initial shareholders' equity of the subsidiary, thus reducing several shareholders' equity.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(七) 合併財務報表的編製方法(續)

(VII) Compilation method of consolidated financial statements (Continued)

2. 合併程序(續)

對於同一控制下企業合併取得的子公司，以其資產、負債(包括最終控制方收購該子公司而形成的商譽)在最終控制方財務報表中的賬面價值為基礎對其財務報表進行調整。

對於非同一控制下企業合併取得的子公司，以購買日可辨認淨資產公允價值為基礎對其財務報表進行調整

(1) 增加子公司或業務

在報告期內，若因同一控制下企業合併增加子公司或業務的，則調整合併資產負債表的期初數；將子公司或業務合併當期期初至報告期末的收入、費用、利潤納入合併利潤表；將子公司或業務合併當期期初至報告期末的現金流量納入合併現金流量表，同時對比較報表的相關項目進行調整，視同合併後的報告主體自最終控制方開始控制時點起一直存在。

2. Consolidation procedures (Continued)

For the subsidiaries acquired through the merger under the common control, the financial statements shall be adjusted based on the book value of the assets and liabilities (including the goodwill generated by the acquisition of the subsidiary by the ultimate controller) in the financial statements of the ultimate controller.

For subsidiaries acquired through the merger not under the common control, the financial statements shall be adjusted based on the fair value of identifiable net assets on the purchase date

(1) Add subsidiaries or business

During the reporting period, if the number of subsidiaries or businesses is increased due to the merger of enterprises under the common control, the opening balance of the consolidated balance sheet shall be adjusted; include the revenues, expenses and profits of the subsidiary of business in the opening balance and the closing balance of the consolidated income statement; The cash flow of the subsidiary or business shall be included in the opening balance and the closing balance of the consolidated cash flow statement. The relevant items in the comparative statements shall be adjusted, and the subject of the consolidation report shall be regarded as existing from the date of control by the ultimate controller.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(七) 合併財務報表的編製方法(續)

(VII) Compilation method of consolidated financial statements (Continued)

2. 合併程序(續)

(1) 增加子公司或業務(續)

因追加投資等原因能夠對同一控制下的被投資方實施控制的，視同參與合併的各方在最終控制方開始控制時即以目前的狀態存在進行調整。在取得被合併方控制權之前持有的股權投資，在取得原股權之日與合併方和被合併方同處於同一控制之日孰晚日起至合併日之間已確認有關損益、其他綜合收益以及其他淨資產變動，分別沖減比較報表期間的期初留存收益或當期損益。

在報告期內，若因非同一控制下企業合併增加子公司或業務的，則不調整合併資產負債表期初數；將該子公司或業務自購買日至報告期末的收入、費用、利潤納入合併利潤表；該子公司或業務自購買日至報告期末的現金流量納入合併現金流量表。

2. Consolidation procedures (Continued)

(1) Add subsidiaries or business (Continued)

Where the investee under common control can be controlled due to additional investment or other reasons, the parties involved in the merger shall be regarded as adjusting their existing status when the ultimate controlling party begins to control. The equity investments held prior to the acquisition of control of the consolidated party shall be recognized between the date of acquisition of the original equity and the date on which the merging party and the merged party are in the same control, from the later date to the date of consolidation, and the changes in other net assets, and the opening retained earnings or current period gains or losses of the comparative statement period are reduced respectively.

During the reporting period, if a subsidiary or business is added as a result of a business combination that is not under common control, the opening balance of the consolidated balance sheet will not be adjusted; the revenue, expenses and profits of the subsidiary or business from the purchase date to the end of the reporting period will be included in the consolidated income statement; and the cash flow of the subsidiary or business from the purchase to the end of the reporting period will be included in the consolidated cash flow statement.

四、 重要會計政策、會計估計(續)

（七） 合併財務報表的編製方法(續)

2. 合併程序(續)

(1) 增加子公司或業務(續)

因追加投資等原因能夠對非同一控制下的被投資方實施控制的，對於購買日之前持有的被購買方的股權，本公司按照該股權在購買日的公允價值進行重新計量，公允價值與其賬面價值的差額計入當期投資收益。購買日之前持有的被購買方的股權涉及權益法核算下的其他綜合收益以及除淨損益、其他綜合收益和利潤分配之外的其他所有者權益變動的，與其相關的其他綜合收益、其他所有者權益變動轉為購買日所屬當期投資收益，由於被投資方重新計量設定受益計劃淨負債或淨資產變動而產生的其他綜合收益除外。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VII) Compilation method of consolidated financial statements (Continued)

2. Consolidation procedures (Continued)

(1) Add subsidiaries or business (Continued)

If the investee who is not under common control can be controlled due to additional investment or other reasons, the Company shall remeasure the equity of the investee held before the purchase date according to the fair value of the equity on the purchase date, and the difference between the fair value and its carrying amount shall be included in the investment income of the current period. If the equity of the investee held before the purchase date involves other comprehensive income under the equity method and other changes in Shareholders' equity other than net profit and loss, other comprehensive income and profit distribution, other comprehensive income and other changes in Shareholders' equity related to it are converted into investment income for the current period at the date of purchase, except for other comprehensive income arising from the remeasurement of the net liabilities and the net assets.

四、 重要會計政策、會計估計(續)

（七） 合併財務報表的編製方法(續)

2. 合併程序(續)

(2) 處置子公司或業務

1) 一般處理方法

在報告期內，本公司處置子公司或業務，則該子公司或業務期初至處置日的收入、費用、利潤納入合併利潤表；該子公司或業務期初至處置日的現金流量納入合併現金流量表。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VII) Compilation method of consolidated financial statements (Continued)

2. Consolidation procedures (Continued)

(2) Disposal of subsidiaries or businesses

1) General treatment

During the reporting period, if the Company disposes of a subsidiary or business, the income, expenses and profits of the subsidiary or business from the opening balance to the date of disposal are included in the consolidated income statement; the cash flow of the subsidiary or business from the opening balance to the date of disposal is included in the consolidated cash flow statement.

四、 重要會計政策、會計估計(續)

(七) 合併財務報表的編製方法(續)

2. 合併程序(續)

(2) 處置子公司或業務(續)

1) 一般處理方法(續)

因處置部分股權投資或其他原因喪失了對被投資方控制權時，對於處置後的剩餘股權投資，本公司按照其在喪失控制權日的公允價值進行重新計量。處置股權取得的對價與剩餘股權公允價值之和，減去按原持股比例計算應享有原有子公司自購買日或合併日開始持續計算的淨資產的份額與商譽之和的差額，計入喪失控制權當期的投資收益。與原有子公司股權投資相關的其他綜合收益或除淨損益、其他綜合收益及利潤分配之外的其他所有者權益變動，在喪失控制權時轉為當期投資收益，由於被投資方重新計量設定受益計劃淨負債或淨資產變動而產生的其他綜合收益除外。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VII) Compilation method of consolidated financial statements (Continued)

2. Consolidation procedures (Continued)

(2) Disposal of subsidiaries or businesses (Continued)

1) General treatment (Continued)

In the event that the controlling interest over the investee is lost due to the disposal of part of the equity investment or other reasons, the Company shall remeasure the remaining equity investment after disposal according to its fair value on the date of loss of control. The amount of the consideration obtained for the disposal of the equity plus the fair value of the remaining equity, minus the difference between the share of the net assets continuously calculated from the purchase date or merger date based on the original shareholding ratio and the goodwill, is included in the investment income of the period in which control is lost. Other comprehensive income related to equity investments in the original subsidiary or changes in owner's equity other than net profit and loss, other comprehensive income and profit distribution, which are converted into investment income for the current period upon loss of control, except for other comprehensive income arising from the remeasurement of net liabilities or changes in net assets of the investee's set benefit plan.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(七) 合併財務報表的編製方法(續)

(VII) Compilation method of consolidated financial statements (Continued)

2. 合併程序(續)

(2) 處置子公司或業務(續)

2) 分步處置子公司

通過多次交易分步處置對子公司股權投資直至喪失控制權的，處置對子公司股權投資的各項交易的條款、條件以及經濟影響符合以下一種或多種情況，通常表明應將多次交易事項作為一攬子交易進行會計處理：

A. 這些交易是同時或者在考慮了彼此影響的情況下訂立的；

B. 這些交易整體才能達成一項完整的商業結果；

2. Consolidation procedures (Continued)

(2) Disposal of subsidiaries or businesses (Continued)

2) Step by step disposal of subsidiaries

If the equity investment of the Subsidiary is disposed of step by step through multiple transactions until the control of the subsidiary is lost, the terms, conditions and economic impact of each transaction for the disposal of equity investment of the Subsidiary conform to one or more of the following conditions, which generally indicates that multiple transactions shall be accounted for as a package transaction:

A. These transactions are entered into simultaneously or with consideration for their mutual influence;

B. These transactions collectively produce a complete business outcome;

四、 重要會計政策、會計估計(續)

（七） 合併財務報表的編製方法(續)

2. 合併程序(續)

(2) 處置子公司或業務(續)

2) 分步處置子公司(續)

C. 一項交易的發生取決於其他至少一項交易的發生；

D. 一項交易單獨看是不經濟的，但是和其他交易一併考慮時是經濟的。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VII) Compilation method of consolidated financial statements (Continued)

2. Consolidation procedures (Continued)

(2) Disposal of subsidiaries or businesses (Continued)

2) Step by step disposal of subsidiaries (Continued)

C. The occurrence of one transaction depends on the occurrence of at least one other transaction;

D. A transaction is not economic on its own, but it is economic when taken together with other transactions.

四、 重要會計政策、會計估計(續)

（七） 合併財務報表的編製方法(續)

2. 合併程序(續)

(2) 處置子公司或業務(續)

2) 分步處置子公司(續)

處置對子公司股權投資直至喪失控制權的各項交易屬於一攬子交易的，本公司將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理；但是，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，在合併財務報表中確認為其他綜合收益，在喪失控制權時一併轉入喪失控制權當期的損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VII) Compilation method of consolidated financial statements (Continued)

2. Consolidation procedures (Continued)

(2) Disposal of subsidiaries or businesses (Continued)

2) Step by step disposal of subsidiaries (Continued)

If the disposal of the equity investment of the subsidiary company until the loss of its control right is a package transaction, the Company will treat each transaction as a whole; However, the difference between the disposal price and the share of net assets of the subsidiary corresponding to the disposal investment before the loss of control shall be recognized as other comprehensive income in the consolidated financial statements, and shall be transferred to the profit and loss of the current period when the control is lost.

四、 重要會計政策、會計估計(續)

（七） 合併財務報表的編製方法(續)

2. 合併程序(續)

(2) 處置子公司或業務(續)

2) 分步處置子公司(續)

處置對子公司股權投資直至喪失控制權的各項交易不屬於一攬子交易的，在喪失控制權之前，按不喪失控制權的情況下部分處置對子公司的股權投資的相關政策進行會計處理；在喪失控制權時，按處置子公司一般處理方法進行會計處理。

(3) 購買子公司少數股權

本公司因購買少數股權新取得的長期股權投資與按照新增持股比例計算應享有子公司自購買日(或合併日)開始持續計算的淨資產份額之間的差額，調整合併資產負債表中的資本公積中的股本溢價，資本公積中的股本溢價不足沖減的，調整留存收益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VII) Compilation method of consolidated financial statements (Continued)

2. Consolidation procedures (Continued)

(2) Disposal of subsidiaries or businesses (Continued)

2) Step by step disposal of subsidiaries (Continued)

If the disposal of the equity investment of the subsidiary company until the loss of control is not a package transaction, accounting treatment shall be carried out according to the relevant policies of partial disposal of the equity investment of the subsidiary company without loss of control before the loss of control; When the loss of control occurs, refer to the general treatment of the disposal of subsidiary.

(3) Purchase of minority stake in subsidiaries

The capital reserve of the consolidated balance sheet shall be adjusted based on the difference between the acquiring of the minority stake in the new of a long-term equity investment and the share of net asset continuously calculating by the proportion of increasing shares in the subsidiaries entitled from the acquisition date (or combined date), if the capital reserves in the lack of equity premium write-downs, adjust the retained earnings.

四、 重要會計政策、會計估計(續)

（七） 合併財務報表的編製方法(續)

2. 合併程序(續)

(4) 不喪失控制權的情況下部分處置對子公司的股權投資

在不喪失控制權的情況下因部分處置對子公司的長期股權投資而取得的處置價款與處置長期股權投資相對應享有子公司自購買日或合併日開始持續計算的淨資產份額之間的差額，調整合併資產負債表中的資本公積中的股本溢價，資本公積中的股本溢價不足沖減的，調整留存收益。

（八） 現金及現金等價物的確定標準

在編製現金流量表時，將本公司庫存現金以及可以隨時用於支付的存款確認為現金。將同時具備期限短（一般從購買日起三個月內到期）、流動性強、易於轉換為已知金額的現金、價值變動風險很小四個條件的投資，確定為現金等價物。

（九） 外幣業務和外幣報表折算

外幣業務交易在初始確認時，採用交易發生日的即期匯率作為折算匯率折合成人民幣記賬。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(VII) Compilation method of consolidated financial statements (Continued)

2. Consolidation procedures (Continued)

(4) Partial disposal of equity investments in subsidiaries without loss of control

In the case of not losing control, The capital reserve of the consolidated balance sheet shall be adjusted based on the difference between the disposal price obtained as a result of the partial disposal of the long-term equity investment in the subsidiary and the share of net asset continuously calculating by the proportion of shares in the subsidiaries entitled from the acquisition date (or combined date), if the capital reserves in the lack of equity premium write-downs, adjust the retained earnings.

(VIII) Recognition criteria of cash and cash equivalents

Cash as presented in cash flow statement refers to cash on hand and deposit on demand for payment. Cash equivalents refer to short-term, highly liquid investments that can be readily converted to cash and that are subject to an insignificant risk of changes in value.

(IX) Foreign currency translation

Transactions denominated in foreign currency are translated into RMB yuan at the spot exchange rate/the approximate exchange rate similar to the spot exchange rate at the transaction date at initial recognition.

四、 重要會計政策、會計估計(續)

（九） 外幣業務和外幣報表折算(續)

資產負債表日，外幣貨幣性項目按資產負債表日即期匯率折算，由此產生的匯兑差額，除屬於與購建符合資本化條件的資產相關的外幣專門借款產生的匯兑差額按照借款費用資本化的原則處理外，均計入當期損益。以歷史成本計量的外幣非貨幣性項目，仍採用交易發生日的即期匯率折算，不改變其記賬本位幣金額。

以公允價值計量的外幣非貨幣性項目，採用公允價值確定日的即期匯率折算，折算後的記賬本位幣金額與原記賬本位幣金額的差額，作為公允價值變動(含匯率變動)處理，計入當期損益或確認為其他綜合收益。

（十） 金融工具

本公司在成為金融工具合同的一方時確認一項金融資產或金融負債。

實際利率法是指計算金融資產或金融負債的攤餘成本以及將利息收入或利息費用分攤計入各會計期間的方法。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(IX) Foreign currency translation (Continued)

At the balance sheet date, monetary items denominated in foreign currency are translated at the spot exchange rate at the balance sheet date with difference, except for those arising from the principal and interest of exclusive borrowings eligible for capitalization, included in profit or loss; non-cash items carried at historical costs are translated at the spot exchange rate at the transaction date, with the RMB amounts unchanged.

Non-cash items carried at fair value in foreign currency are translated at the spot exchange rate at the date when the fair value was determined, with the difference included in profit or loss or other comprehensive income.

(X) Financial Instruments

The Company shall recognize a financial asset or a financial liability in its statement of financial position when, and only when, the Company becomes party to the contractual provisions of the instrument.

Effective interest method refers to the method that is used in the calculation of the amortized cost of a financial asset or a financial liability and in the allocation and recognition of the interest revenue or interest expense in profit or loss over the relevant period.

四、 重要會計政策、會計估計(續)

(十) 金融工具(續)

實際利率，是指將金融資產或金融負債在預計存續期的估計未來現金流量，折現為該金融資產賬面餘額或該金融負債攤餘成本所使用的利率。在確定實際利率時，在考慮金融資產或金融負債所有合同條款(如提前還款、展期、看漲期權或其他類似期權等)的基礎上估計預期現金流量，但不考慮預期信用損失。

金融資產或金融負債的攤餘成本是以該金融資產或金融負債的初始確認金額扣除已償還的本金，加上或減去採用實際利率法將該初始確認金額與到期日金額之間的差額進行攤銷形成的累計攤銷額，再扣除累計計提的損失準備(僅適用於金融資產)。

1. 金融資產的分類、確認和計量

本公司根據所管理金融資產的業務模式和金融資產的合同現金流量特徵，將金融資產劃分為以下三類：

(1) 以攤餘成本計量的金融資產。

(2) 以公允價值計量且其變動計入其他綜合收益的金融資產。

(3) 以公允價值計量且其變動計入當期損益的金融資產。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

The effective interest rate refers to the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortized cost of a financial liability. When calculating the effective interest rate, the Company shall estimate the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but shall not consider the expected credit losses.

The amortized cost of a financial asset or financial liability refers to the amount at which the financial asset or financial liability is measured at initial recognition minus the principal repayments, plus or minus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount and, for financial assets, adjusted for any loss allowance (only applicable for financial assets).

1. Recognition, classification and measurement for financial assets

The Company classifies financial assets into the following three categories based on the characteristics of business model of the financial assets under management and the contractual cash flow of financial assets management:

(1) financial assets as subsequently measured at amortized cost

(2) financial assets as subsequently measured at fair value through other comprehensive income

(3) financial assets as subsequently measured at fair value through profit or loss

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

1. 金融資產的分類、確認和計量(續)

金融資產在初始確認時以公允價值計量，但是因銷售商品或提供服務等產生的應收賬款或應收票據未包含重大融資成分或不考慮不超過一年的融資成分的，按照交易價格進行初始計量。

對於以公允價值計量且其變動計入當期損益的金融資產，相關交易費用直接計入當期損益，其他類別的金融資產相關交易費用計入其初始確認金額。

金融資產的後續計量取決於其分類，當且僅當本公司改變管理金融資產的業務模式時，才對所有受影響的相關金融資產進行重分類。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets (Continued)

Financial assets are measured at fair value at the time of initial recognition, but accounts receivable or notes receivable result from the sale of goods or services which do not have significant financing factor or do not take into account the financing factor within one year, the initial measurement shall be made at the transaction price.

For financial assets measured at fair value are accounted in loss and profit in the current period, the relevant transaction costs are directly accounted in loss and profit, and the relevant transaction costs of other types of financial assets are accounted in the initially recognized amount.

The subsequent measurement of financial assets depends on their classification. If and only if the company changes the business model of managing financial assets, all the affected related financial assets will be reclassified.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

1. 金融資產的分類、確認和計量(續)

(1) 分類為以攤餘成本計量的金融資產

金融資產的合同條款規定在特定日期產生的現金流量僅為對本金和以未償付本金金額為基礎的利息的支付，且管理該金融資產的業務模式是以收取合同現金流量為目標，則本公司將該金融資產分類為以攤餘成本計量的金融資產。本公司分類為以攤餘成本計量的金融資產包括貨幣資金、應收票據、應收賬款、其他應收款、債權投資等。

本公司對此類金融資產採用實際利率法確認利息收入，按攤餘成本進行後續計量，其發生減值時或終止確認、修改產生的利得或損失，計入當期損益。除下列情況外，本公司根據金融資產賬面餘額乘以實際利率計算確定利息收入：

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets (Continued)

(1) Financial assets classified as measured by amortized cost

A financial asset shall be measured at amortized cost if the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. The Company classified financial assets as financial assets classified as measured at amortized cost include cash and cash equivalents, notes receivables, accounts receivables, other receivables, and debt investment.

Interest revenue shall be calculated by using the effective interest method. This shall be calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for:

四、 重要會計政策、會計估計(續)

(十) 金融工具(續)

1. 金融資產的分類、確認和計量(續)

(1) 分類為以攤餘成本計量的金融資產(續)

1) 對於購入或源生的已發生信用減值的金融資產，本公司自初始確認起，按照該金融資產的攤餘成本和經信用調整的實際利率計算確定其利息收入。

2) 對於購入或源生的未發生信用減值、但在後續期間成為已發生信用減值的金融資產，本公司在後續期間，按照該金融資產的攤餘成本和實際利率計算確定其利息收入。若該金融工具在後續期間因其信用風險有所改善而不再存在信用減值，本公司轉按實際利率乘以該金融資產賬面餘額來計算確定利息收入。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets (Continued)

(1) Financial assets classified as measured by amortized cost (Continued)

1) purchased or originated credit-impaired financial assets. For those financial assets, the Company shall apply the credit-adjusted effective interest rate to the amortized cost of the financial asset from initial recognition.

2) financial assets that are not purchased or originated credit-impaired financial assets but subsequently have become credit-impaired financial assets. For those financial assets, the Company shall apply the effective interest rate to the amortized cost of the financial asset in subsequent reporting periods. The Company that, in a reporting period, calculates interest revenue by applying the effective interest method to the amortized cost of a financial asset shall in subsequent reporting periods, calculate the interest revenue by applying the effective interest rate to the gross carrying amount if the credit risk on the financial instrument improves so that the financial asset is no longer credit-impaired.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

1. 金融資產的分類、確認和計量(續)

(2) 分類為以公允價值計量且其變動計入其他綜合收益的金融資產

金融資產的合同條款規定在特定日期產生的現金流量僅為對本金和以未償付本金金額為基礎的利息的支付，且管理該金融資產的業務模式既以收取合同現金流量為目標又以出售該金融資產為目標，則本公司將該金融資產分類為以公允價值計量且其變動計入其他綜合收益的金融資產。

本公司對此類金融資產採用實際利率法確認利息收入。除利息收入、減值損失及匯兑差額確認為當期損益外，其餘公允價值變動計入其他綜合收益。當該金融資產終止確認時，之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets (Continued)

(2) Financial assets classified as subsequently measured at fair value through other comprehensive income

The contract terms of financial assets stipulate that the cash flow generated on a specific date is only the payment of the principal and the interest based on the outstanding principal amount, and the business mode of managing the financial assets is to receive the contract cash flow and sell the financial assets, then the company classifies the financial assets as financial assets classified as those measured at fair value with changes and its changes are accounted in other comprehensive income.

The Company adopts the effective interest rate method to recognize the interest income of such financial assets. Except that interest income, impairment loss and exchange difference are accounted in loss and profit in current period, other changes in fair value are accounted in other comprehensive income. When the financial asset is derecognized, the accumulated gains or losses previously accounted in other comprehensive income are transferred out and accounted in the current profit and loss.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

1. 金融資產的分類、確認和計量(續)

(2) 分類為以公允價值計量且其變動計入其他綜合收益的金融資產(續)

以公允價值計量且變動計入其他綜合收益的應收票據及應收賬款列報為應收款項融資，其他此類金融資產列報為其他債權投資，其中：自資產負債表日起一年內到期的其他債權投資列報為一年內到期的非流動資產，原到期日在一年以內的其他債權投資列報為其他流動資產。

(3) 指定為以公允價值計量且其變動計入其他綜合收益的金融資產

在初始確認時，本公司可以單項金融資產為基礎不可撤銷地將非交易性權益工具投資指定為以公允價值計量且其變動計入其他綜合收益的金融資產。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets (Continued)

(2) Financial assets classified as subsequently measured at fair value through other comprehensive income (Continued)

Notes receivable and accounts receivable measured at fair value with changes accounted in other comprehensive income are presented as receivables financing, and other financial assets are presented as other debt investments. In which, other debt investment due within one year from the balance sheet date is presented as non-current assets due within one year, and other debt investment originally due within one year is presented as other current assets.

(3) Designate a financial asset at fair value through other comprehensive income

At initial recognition, the Company can irrevocably designate non-tradable equity instrument investment as a financial asset designated at fair value and its changes are accounted in other comprehensive income.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

1. 金融資產的分類、確認和計量(續)

(3) 指定為以公允價值計量且其變動計入其他綜合收益的金融資產(續)

此類金融資產的公允價值變動計入其他綜合收益，不需計提減值準備。該金融資產終止確認時，之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。本公司持有該權益工具投資期間，在本公司收取股利的權利已經確立，與股利相關的經濟利益很可能流入本公司，且股利的金額能夠可靠計量時，確認股利收入並計入當期損益。本公司對此類金融資產在其他權益工具投資項目下列報。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets (Continued)

(3) Designate a financial asset at fair value through other comprehensive income (Continued)

Changes in the fair value of this kind of financial assets are accounted in other comprehensive income, and no provision for impairment is required. When the financial asset is derecognized, the accumulated gains or losses previously accounted in other comprehensive income are transferred out and are accounted in retained earnings. During the period when the company holds the equity instrument investment, when the Company's right to receive dividends has been established, the economic benefits related to dividends are likely to flow into the Company, and the amount of dividends can be reliably measured, the dividend income shall be recognized and accounted in loss and profit in current period. The Company's investment in such financial assets is presented in other equity instruments.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

（十） 金融工具(續)

(X) Financial Instruments (Continued)

1. 金融資產的分類、確認和計量(續)

1. Recognition, classification and measurement for financial assets (Continued)

(3) 指定為以公允價值計量且其變動計入其他綜合收益的金融資產(續)

權益工具投資滿足下列條件之一的，屬於以公允價值計量且其變動計入當期損益的金融資產：取得該金融資產的目的主要是為了近期出售；初始確認時屬於集中管理的可辨認金融資產工具組合的一部分，且有客觀證據表明近期實際存在短期獲利模式；屬於衍生工具(符合財務擔保合同定義的以及被指定為有效套期工具的衍生工具除外)。

(3) Designate a financial asset at fair value through other comprehensive income (Continued)

An equity instrument investment is a financial asset measured at fair value and the change thereof is included in the profit or loss of the current period if it satisfies one of the following conditions: the financial asset is acquired primarily for the purpose of a recent sale; it was initially recognized as part of a centrally managed portfolio of identifiable financial asset instruments and there is objective evidence of a short-term profit pattern in the near future; and it is a derivative instrument (other than derivatives that meet the definition of a financial guarantee contract and are designated as valid hedging instruments).

(4) 分類為以公允價值計量且其變動計入當期損益的金融資產

不符合分類為以攤餘成本計量或以公允價值計量且其變動計入其他綜合收益的金融資產條件、亦不指定為以公允價值計量且其變動計入其他綜合收益的金融資產均分類為以公允價值計量且其變動計入當期損益的金融資產。

(4) Financial assets classified as subsequently measured at fair value through profit or loss

Financial assets that do not meet the criteria for being classified as measured at amortized cost or at fair value and the change of which is included in other comprehensive income, nor that are specified as being measured at fair value and the change of which is included in other comprehensive income, are classified as financial assets measured at fair value and the change of which is included in the profit or loss of the current period.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

1. 金融資產的分類、確認和計量(續)

1. Recognition, classification and measurement for financial assets (Continued)

(4) 分類為以公允價值計量且其變動計入當期損益的金融資產(續)

本公司對此類金融資產採用公允價值進行後續計量，將公允價值變動形成的利得或損失以及與此類金融資產相關的股利和利息收入計入當期損益。

本公司對此類金融資產根據其流動性在交易性金融資產、其他非流動金融資產項目列報。

(4) Financial assets classified as subsequently measured at fair value through profit or loss (Continued)

The Company subsequently measures such financial assets at fair value and includes gains or losses arising from changes in fair value and dividends and interest income associated with such financial assets in the profit or loss for the current period.

The Company reports such financial assets in trading financial assets and other non-current financial assets according to their liquidity.

(5) 指定為以公允價值計量且其變動計入當期損益的金融資產

在初始確認時，本公司為了消除或顯著減少會計錯配，可以單項金融資產為基礎不可撤銷地將金融資產指定為以公允價值計量且其變動計入當期損益的金融資產。

(5) Designate a financial asset at fair value through profit or loss

At the time of initial recognition, the Company may irrevocably designate a financial asset on a single financial asset basis as a financial asset measured at fair value and the change of which is included in the profit or loss of the current period in order to eliminate or significantly reduce the accounting mismatch.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

1. 金融資產的分類、確認和計量(續)

(5) 指定為以公允價值計量且其變動計入當期損益的金融資產(續)

混合合同包含一項或多項嵌入衍生工具，且其主合同不屬於以上金融資產的，本公司可以將其整體指定為以公允價值計量且其變動計入當期損益的金融工具。但下列情況除外：

1) 嵌入衍生工具不會對混合合同的現金流量產生重大改變。

2) 在初次確定類似的混合合同是否需要分拆時，幾乎不需分析就能明確其包含的嵌入衍生工具不應分拆。如嵌入貸款的提前還款權，允許持有人以接近攤餘成本的金額提前償還貸款，該提前還款權不需要分拆。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets (Continued)

(5) Designate a financial asset at fair value through profit or loss (Continued)

Where a hybrid contract contains one or more embedded derivative instruments and its main contract does not belong to the above financial assets, the Company may designate it as a financial instrument measured at fair value and the change of which is included in the profit or loss of the current period. However, the following exceptions apply:

1) Embedding derivatives does not materially alter the cash flow of hybrid contracts.

2) When it is first determined whether a similar hybrid contract needs to be spun off, it is almost impossible to analyze it to make it clear that the embedded derivatives it contains should not be spun off. For example, if the prepayment right of the loan is embedded, the holder is allowed to repay the loan in advance at an amount close to the amortized cost, and the prepayment right does not need to be split.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

1. 金融資產的分類、確認和計量(續)

(5) 指定為以公允價值計量且其變動計入當期損益的金融資產(續)

本公司對此類金融資產採用公允價值進行後續計量，將公允價值變動形成的利得或損失以及與此類金融資產相關的股利和利息收入計入當期損益。

本公司對此類金融資產根據其流動性在交易性金融資產、其他非流動金融資產項目列報。

2. 金融負債的分類、確認和計量

本公司根據所發行金融工具的合同條款及其所反映的經濟實質而非僅以法律形式，結合金融負債和權益工具的定義，在初始確認時將該金融工具或其組成部分分類為金融負債或權益工具。金融負債在初始確認時分類為：以公允價值計量且其變動計入當期損益的金融負債、其他金融負債、被指定為有效套期工具的衍生工具。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets (Continued)

(5) Designate a financial asset at fair value through profit or loss (Continued)

The Company subsequently measures such financial assets at fair value and includes gains or losses arising from changes in fair value and dividends and interest income associated with such financial assets in the profit or loss for the current period.

The Company reports such financial assets in trading financial assets and other non-current financial assets according to their liquidity.

2. Recognition, classification and measurement for financial liabilities

The Company classifies a financial instrument or its components as a financial liability or equity instrument at the time of initial recognition, based on the contractual terms of the financial instrument issued and the economic substance it reflects, not just in legal form, combined with the definition of financial liabilities and equity instruments. Financial liabilities are initially recognized measured at fair value through profit or loss, other financial liabilities, derivatives designated as valid hedging instruments.

四、 重要會計政策、會計估計(續)

(十) 金融工具(續)

2. 金融負債的分類、確認和計量(續)

金融負債在初始確認時以公允價值計量。對於以公允價值計量且其變動計入當期損益的金融負債，相關的交易費用直接計入當期損益；對於其他類別的金融負債，相關交易費用計入初始確認金額。

金融負債的後續計量取決於其分類：

(1) 以公允價值計量且其變動計入當期損益的金融負債

此類金融負債包括交易性金融負債(含屬於金融負債的衍生工具)和初始確認時指定為以公允價值計量且其變動計入當期損益的金融負債。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

2. Recognition, classification and measurement for financial liabilities (Continued)

Financial liabilities are measured at fair value at initial recognition. For financial liabilities measured at fair value and the change thereof is included in the profit or loss of the current period, the associated transaction costs are directly included in the profit or loss of the current period, and for other types of financial liabilities, the relevant transaction costs are included in the initial recognition amount.

Subsequent measurement of financial liabilities depends on their classification:

(1) Financial liabilities classified as subsequently measured at fair value through profit or loss

Such financial liabilities include trading financial liabilities (including derivatives that are financial liabilities) and financial liabilities designated at initial recognition as measured at fair value and the change of which is included in the profit or loss of the current period.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

2. 金融負債的分類、確認和計量(續)

2. Recognition, classification and measurement for financial liabilities (Continued)

(1) 以公允價值計量且其變動計入當期損益的金融負債(續)

滿足下列條件之一的，屬於交易性金融負債：承擔相關金融負債的目的主要是為了在近期內出售或回購；屬於集中管理的可辨認金融工具組合的一部分，且有客觀證據表明企業近期採用短期獲利方式模式；屬於衍生工具，但是，被指定且為有效套期工具的衍生工具、符合財務擔保合同的衍生工具除外。交易性金融負債(含屬於金融負債的衍生工具)，按照公允價值進行後續計量，除與套期會計有關外，所有公允價值變動均計入當期損益。

(1) Financial liabilities classified as subsequently measured at fair value through profit or loss (Continued)

Financial liabilities held for trading include: financial liabilities that are incurred with an intention to repurchase them in the near term; financial liabilities that are part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent pattern of short-term profit-taking; derivative liabilities that are not accounted for as hedging instruments. Financial liabilities held as trading (including derivatives that are financial liabilities) subsequently measured at fair value, except for hedging instruments, the change of fair value is included in profit or loss.

在初始確認時，為了提供更相關的會計信息，本公司將滿足下列條件之一的金融負債不可撤銷地指定為以公允價值計量且其變動計入當期損益的金融負債：

At initial recognition, the Company irrevocably designate a financial liability as measured at fair value through profit or loss if:

四、 重要會計政策、會計估計(續)

(十) 金融工具(續)

2. 金融負債的分類、確認和計量(續)

(1) 以公允價值計量且其變動計入當期損益的金融負債(續)

1) 能夠消除或顯著減少會計錯配。

2) 根據正式書面文件載明的企業風險管理或投資策略，以公允價值為基礎對金融負債組合或金融資產和金融負債組合進行管理和業績評價，並在企業內部以此為基礎向關鍵管理人員報告。

本公司對此類金融負債採用公允價值進行後續計量，除由本公司自身信用風險變動引起的公允價值變動計入其他綜合收益之外，其他公允價值變動計入當期損益。除非由本公司自身信用風險變動引起的公允價值變動計入其他綜合收益會造成或擴大損益中的會計錯配，本公司將所有公允價值變動(包括自身信用風險變動的影響金額)計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

2. Recognition, classification and measurement for financial liabilities (Continued)

(1) Financial liabilities classified as subsequently measured at fair value through profit or loss (Continued)

1) doing so eliminates or significantly reduces a measurement or recognition inconsistency

2) a group of financial liabilities or financial assets and financial liabilities is managed, and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the Company is provided internally on that basis to the Company's key management personnel.

The Company uses fair value for subsequent measurement of such financial liabilities, and other fair value changes are included in the profit or loss of the current period, except for changes in fair value caused by changes in the Company's own credit risk, which are included in other comprehensive income. Unless changes in fair value caused by changes in the Company's own credit risk are included in the accounting mismatch in other comprehensive income that would cause or widen the profit or loss, the Company included all changes in fair value (including the amount of the impact of changes in its own credit risk) in the profit or loss for the current period.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

2. 金融負債的分類、確認和計量(續)

(2) 其他金融負債

除下列各項外，公司將金融負債分類為以攤餘成本計量的金融負債，對此類金融負債採用實際利率法，按照攤餘成本進行後續計量，終止確認或攤銷產生的利得或損失計入當期損益：

1) 以公允價值計量且其變動計入當期損益的金融負債。

2) 金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債。

3) 不屬於本條前兩類情形的財務擔保合同，以及不屬於本條第1)類情形的以低於市場利率貸款的貸款承諾。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

2. Recognition, classification and measurement for financial liabilities (Continued)

(2) Other financial liabilities

In addition to the following, the Company classifies financial liabilities as measured at amortized cost, and applies the effective interest rate method to such financial liabilities, which are subsequently measured at amortized costs, and gains or losses arising from derecognition or amortization are included in the profit or loss of the current period:

1) A financial liability measured at fair value and the change of which is included in the profit or loss of the current period.

2) The transfer of financial assets does not qualify for derecognition or continues to involve financial liabilities arising from the transferred financial assets.

3) Financial guarantee contracts that do not fall under the first two categories of this Article, and loan commitments that do not fall under 1) as above at a lower interest rate.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

2. 金融負債的分類、確認和計量(續)

(2) 其他金融負債(續)

財務擔保合同是指當特定債務人到期不能按照最初或修改後的債務工具條款償付債務時，要求發行方向蒙受損失的合同持有人賠付特定金額的合同。不屬於指定為以公允價值計量且其變動計入當期損益的金融負債的財務擔保合同，在初始確認後按照損失準備金額以及初始確認金額扣除擔保期內的累計攤銷額後的餘額孰高進行計量。

3. 金融資產和金融負債的終止確認

(1) 金融資產滿足下列條件之一的，終止確認金融資產，即從其賬戶和資產負債表內予以轉銷：

1) 收取該金融資產現金流量的合同權利終止。

2) 該金融資產已轉移，且該轉移滿足金融資產終止確認的規定。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

2. Recognition, classification and measurement for financial liabilities (Continued)

(2) Other financial liabilities (Continued)

A financial guarantee contract refers to a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument. After initial recognition, an issuer of such a contract shall subsequently measure it at the higher of the amount of the loss allowance determined and the amount initially recognized less, when appropriate, the cumulative amount of income recognized.

3. Derecognition of financial assets and financial liabilities

(1) The Company shall derecognize a financial asset when, and only when:

1) the contractual rights to the cash flows from the financial asset expire, or

2) it transfers the financial asset, and the transfer qualifies for derecognition.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

3. 金融資產和金融負債的終止確認(續)

(2) 金融負債終止確認條件

金融負債(或其一部分)的現時義務已經解除的，則終止確認該金融負債(或該部分金融負債)。

本公司與借出方之間簽訂協議，以承擔新金融負債方式替換原金融負債，且新金融負債與原金融負債的合同條款實質上不同的，或對原金融負債(或其一部分)的合同條款做出實質性修改的，則終止確認原金融負債，同時確認一項新金融負債，賬面價值與支付的對價(包括轉出的非現金資產或承擔的負債)之間的差額，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

3. Derecognition of financial assets and financial liabilities (Continued)

(2) Derecognition of financial liabilities

The Company shall remove a financial liability (or a part of a financial liability) from its statement of financial position when, and only when, it is extinguished – i.e.when the obligation specified in the contract is discharged or cancelled or expires.

An exchange between an existing borrower and lender of debt instruments with substantially different terms shall be accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. Similarly, a substantial modification of the terms of an existing financial liability or a part of it (whether or not attributable to the financial difficulty of the debtor) shall be accounted for as an extinguishment of the original financial liability and the recognition of a new financial liability. The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, shall be recognized in profit or loss.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

3. 金融資產和金融負債的終止確認(續)

(2) 金融負債終止確認條件(續)

本公司回購金融負債一部分的，按照繼續確認部分和終止確認部分在回購日各自的公允價值佔整體公允價值的比例，對該金融負債整體的賬面價值進行分配。分配給終止確認部分的賬面價值與支付的對價（包括轉出的非現金資產或承擔的負債）之間的差額，應當計入當期損益。

4. 金融資產轉移的確認依據和計量方法

本公司在發生金融資產轉移時，評估其保留金融資產所有權上的風險和報酬的程度，並分別下列情形處理：

(1) 轉移了金融資產所有權上幾乎所有風險和報酬的，則終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債。

(2) 保留了金融資產所有權上幾乎所有風險和報酬的，則繼續確認該金融資產。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

3. Derecognition of financial assets and financial liabilities (Continued)

(2) Derecognition of financial liabilities (Continued)

If the Company repurchases a part of a financial liability, the Company shall allocate the previous carrying amount of the financial liability between the part that continues to be recognized and the part that is derecognized based on the relative fair values of those parts on the date of the repurchase. The difference between the carrying amount allocated to the part derecognized and the consideration paid, including any non-cash assets transferred or liabilities assumed, for the part derecognized shall be recognized in profit or loss.

4. Recognition and measurement of transferred financial assets

When the Company transfers a financial asset, it shall evaluate the extent to which it retains the risks and rewards of ownership of the financial asset. In this case:

(1) if the Company transfers substantially all the risks and rewards of ownership of the financial asset, the Company shall derecognize the financial asset and recognized separately as assets or liabilities any rights and obligations created or retained in the transfer.

(2) if the Company retains substantially all the risks and rewards of ownership of the financial asset, the Company shall continue to recognize the financial asset.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

4. 金融資產轉移的確認依據和計量方法(續)

(3) 既沒有轉移也沒有保留金融資產所有權上幾乎所有風險和報酬的(即除本條(1)、(2)之外的其他情形)，則根據其是否保留了對金融資產的控制，分別下列情形處理：

1) 未保留對該金融資產控制的，則終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債。

2) 保留了對該金融資產控制的，則按照其繼續涉入被轉移金融資產的程度繼續確認有關金融資產，並相應確認相關負債。繼續涉入被轉移金融資產的程度，是指本公司承擔的被轉移金融資產價值變動風險或報酬的程度。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

4. Recognition and measurement of transferred financial assets (Continued)

(3) if the Company neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset, the Company shall determine whether it has retained control of the financial asset. In this case:

1) if the Company has not retained control, it shall derecognize the financial asset and recognized separately as assets or liabilities any rights and obligations created or retained in the transfer.

2) if the Company has retained control, it shall continue to recognize the financial asset to the extent of its continuing involvement in the financial asset.

四、 重要會計政策、會計估計(續)

(十) 金融工具(續)

4. 金融資產轉移的確認依據和計量方法(續)

在判斷金融資產轉移是否滿足上述金融資產終止確認條件時，採用實質重於形式的原則。公司將金融資產轉移區分為金融資產整體轉移和部分轉移。

(1) 金融資產整體轉移滿足終止確認條件的，將下列兩項金額的差額計入當期損益：

1) 被轉移金融資產在終止確認日的賬面價值。

2) 因轉移金融資產而收到的對價，與原直接計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額(涉及轉移的金融資產為以公允價值計量且其變動計入其他綜合收益的金融資產)之和。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

4. Recognition and measurement of transferred financial assets (Continued)

The principle of substance over form is adopted when judging whether the transfer of financial assets satisfies the above-mentioned conditions for the derecognition of financial assets. The Company distinguishes the transfer of financial assets into the transfer of financial assets as a whole and a partial transfer.

(1) On derecognition of a financial asset in its entirety, the difference between:

1) the carrying amount (measured at the date of derecognition) and

2) the consideration received (including any new asset obtained less any new liability assumed) shall be recognized in profit or loss.

四、 重要會計政策、會計估計(續)

(十) 金融工具(續)

4. 金融資產轉移的確認依據和計量方法(續)

(2) 金融資產部分轉移且該被轉移部分整體滿足終止確認條件的，將轉移前金融資產整體的賬面價值，在終止確認部分和繼續確認部分(在此種情形下，所保留的服務資產應當視同繼續確認金融資產的一部分)之間，按照轉移日各自的相對公允價值進行分攤，並將下列兩項金額的差額計入當期損益：

1) 終止確認部分在終止確認日的賬面價值。

2) 終止確認部分收到的對價，與原計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額(涉及轉移的金融資產為以公允價值計量且其變動計入其他綜合收益的金融資產)之和。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

4. Recognition and measurement of transferred financial assets (Continued)

(2) If the transferred asset is part of a larger financial asset and the part transferred qualifies for derecognition in its entirety, the previous carrying amount of the larger financial asset shall be allocated between the part that continues to be recognized and the part that is derecognized, on the basis of the relative fair values of those parts on the date of the transfer. For this purpose, a retained servicing asset shall be treated as a part that continues to be recognized. The difference between:

1) the carrying amount (measured at the date of derecognition) allocated to the part derecognized and

2) the consideration received for the part derecognized (including any new asset obtained less any new liability assumed) shall be recognized in profit or loss.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

4. 金融資產轉移的確認依據和計量方法(續)

金融資產轉移不滿足終止確認條件的，繼續確認該金融資產，所收到的對價確認為一項金融負債。

4. Recognition and measurement of transferred financial assets (Continued)

If a transfer does not result in derecognition, the Company shall continue to recognize the transferred asset in its entirety and shall recognize a financial liability for the consideration received.

5. 金融資產和金融負債公允價值的確定方法

存在活躍市場的金融資產或金融負債，以活躍市場的報價確定其公允價值，除非該項金融資產存在針對資產本身的限售期。對於針對資產本身的限售的金融資產，按照活躍市場的報價扣除市場參與者因承擔指定期間內無法在公開市場上出售該金融資產的風險而要求獲得的補償金額後確定。活躍市場的報價包括易於且可定期從交易所、交易商、經紀人、行業集團、定價機構或監管機構等獲得相關資產或負債的報價，且能代表在公平交易基礎上實際並經常發生的市場交易。

初始取得或衍生的金融資產或承擔的金融負債，以市場交易價格作為確定其公允價值的基礎。

5. The fair value of financial assets and financial liabilities

A financial asset or financial liability with an active market is determined by the quotation of the active market, unless there is a restriction period for the asset itself. For a restricted financial asset for the asset itself, it is determined by deducting the amount of compensation requested by the market participant for assuming the risk of not being able to sell the financial asset on the open market within a specified period of time on the basis of the quotation of the active market. Quotes for active markets include quotes for relevant assets or liabilities that are readily and regularly available from exchanges, traders, brokers, industry groups, pricing agencies or regulators, etc., and represent actual and frequent market transactions that occur on a fair-trade basis.

Financial assets acquired or derived initially or derived from liabilities are based on the market transaction price as the basis for determining their fair value.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

5. 金融資產和金融負債公允價值的確定方法(續)

不存在活躍市場的金融資產或金融負債，採用估值技術確定其公允價值。在估值時，本公司採用在當前情況下適用並且有足夠可利用數據和其他信息支持的估值技術，選擇與市場參與者在相關資產或負債的交易中所考慮的資產或負債特徵相一致的輸入值，並盡可能優先使用相關可觀察輸入值。在相關可觀察輸入值無法取得或取得不切實可行的情況下，使用不可觀察輸入值。

5. The fair value of financial assets and financial liabilities (Continued)

If there are no active markets for financial assets or financial liabilities, the valuation method is used to determine their fair value. In valuation, the Company uses valuation method that is applicable in the current circumstances and are sufficiently supported by data and other information to select input values that are consistent with the characteristics of the assets or liabilities considered by market participants in transactions with the underlying assets or liabilities and to give priority to the use of the relevant observable inputs as much as possible. The observable input value is used in cases where the relevant observable input value cannot be obtained or is not feasible to obtain.

6. 金融工具減值

本公司以預期信用損失為基礎進行減值會計處理並確認損失準備。

預期信用損失，是指以發生違約的風險為權重的金融工具信用損失的加權平均值。信用損失，是指本公司按照原實際利率折現的、根據合同應收的所有合同現金流量與預期收取的所有現金流量之間的差額，即全部現金短缺的現值。其中，對於本公司購買或源生的已發生信用減值的金融資產，應按照該金融資產經信用調整的實際利率折現。

6. Impairment of financial instruments

The Company conducts impairment accounting treatment and recognizes loss allowance on the basis of expected credit losses.

Expected credit losses refer to the weighted average of credit losses with the respective risks of a default occurring as the weights. Credit losses refer to the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the entity expects to receive (i.e., all cash shortfalls), discounted at the original effective interest rate (or credit-adjusted effective interest rate for purchased or originated credit-impaired financial assets).

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

6. 金融工具減值(續)

對由收入準則規範的交易形成的應收款項、合同資產以及租賃應收款，本公司運用簡化計量方法，按照相當於整個存續期內預期信用損失的金額計量損失準備。

對於購買或源生的已發生信用減值的金融資產，在資產負債表日僅將自初始確認後整個存續期內預期信用損失的累計變動確認為損失準備。在每個資產負債表日，將整個存續期內預期信用損失的變動金額作為減值損失或利得計入當期損益。即使該資產負債表日確定的整個存續期內預期信用損失小於初始確認時估計現金流量所反映的預期信用損失的金額，也將預期信用損失的有利變動確認為減值利得。

除上述採用簡化計量方法和購買或源生的已發生信用減值以外的其他金融資產，本公司在每個資產負債表日評估相關金融工具的信用風險自初始確認後是否已顯著增加，並按照下列情形分別計量其損失準備、確認預期信用損失及其變動：

6. Impairment of financial instruments (Continued)

For trade receivables or contract assets that result from transactions that are within the scope of Revenue Standards and lease receivables, the Company shall adopt simplified approach, and shall always measure the loss allowance at an amount equal to lifetime expected credit losses.

For financial assets that have been subject to credit impairment purchased or originated, only the cumulative change in expected credit losses for the entire duration of the period since initial recognition is recognized at the balance sheet date as a provision for losses. At each balance sheet date, the amount of the change in the expected credit loss over the life of the current period is included in the profit or loss of the current period as an impairment loss or gain. Even if the expected credit loss for the entire duration determined at the balance sheet date is less than the amount of the expected credit loss reflected in the estimated cash flows at the time of initial recognition, the favorable change in the expected credit loss is recognized as an impairment gain.

In addition to the above-mentioned financial assets other than those that use simplified measurement methods and purchases or originated credit impairments, at each reporting date, the Company shall assess whether the credit risk on a financial instrument has increased significantly since initial recognition, and measures its loss provision, recognizes expected credit losses and changes thereof, respectively, in accordance with the following circumstances:

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

6. 金融工具減值(續)

(1) 如果該金融工具的信用風險自初始確認後並未顯著增加，處於第一階段，則按照相當於該金融工具未來12個月內預期信用損失的金額計量其損失準備，並按照賬面餘額和實際利率計算利息收入。

(2) 如果該金融工具的信用風險自初始確認後已顯著增加但尚未發生信用減值的，處於第二階段，則按照相當於該金融工具整個存續期內預期信用損失的金額計量其損失準備，並按照賬面餘額和實際利率計算利息收入。

(3) 如果該金融工具自初始確認後已經發生信用減值的，處於第三階段，本公司按照相當於該金融工具整個存續期內預期信用損失的金額計量其損失準備，並按照攤餘成本和實際利率計算利息收入。

6. Impairment of financial instruments (Continued)

(1) If the credit risk of the Financial Instrument has not increased significantly since the initial recognition and is in the first stage, its loss allowance is measured in an amount equivalent to the expected credit losses of the Financial Instrument in the next 12 months, and interest income is calculated on the basis of the carrying amount and the effective interest rate.

(2) If the credit risk of the financial instrument has increased significantly since the initial recognition but no credit impairment has occurred, it is in the second stage, its loss allowance is measured in an amount equivalent to the lifetime expected credit losses of the financial instrument, and interest income is calculated on the basis of the carrying amount and the effective interest rate.

(3) If the Financial Instrument has incurred credit impairment since the initial recognition, it is in the third stage, and the Company measures its loss allowance in an amount equivalent to the lifetime expected credit losses of the Financial Instrument and calculates interest income based on amortized cost and the effective interest rate.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

6. 金融工具減值(續)

金融工具信用損失準備的增加或轉回金額，作為減值損失或利得計入當期損益。除分類為以公允價值計量且其變動計入其他綜合收益的金融資產外，信用損失準備抵減金融資產的賬面餘額。對於分類為以公允價值計量且其變動計入其他綜合收益的金融資產，本公司在其他綜合收益中確認其信用損失準備，不減少該金融資產在資產負債表中列示的賬面價值。

本公司在前一會計期間已經按照相當於金融工具整個存續期內預期信用損失的金額計量了損失準備，但在當期資產負債表日，該金融工具已不再屬於自初始確認後信用風險顯著增加的情形的，本公司在當期資產負債表日按照相當於未來12個月內預期信用損失的金額計量該金融工具的損失準備，由此形成的損失準備的轉回金額作為減值利得計入當期損益。

6. Impairment of financial instruments (Continued)

The Company shall recognize in profit or loss, as an impairment gain or loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date to the amount that is required to be recognized. Except for be recognized in other comprehensive income, the loss allowance shall reduce the carrying amount of the financial asset in the statement of financial position. The Company shall apply the impairment requirements for the recognition and measurement of a loss allowance for financial assets that are measured at fair value through other comprehensive income, and the loss allowance shall be recognized in other comprehensive income and shall not reduce the carrying amount of the financial asset in the statement of financial position.

If the Company has measured the loss allowance for a financial instrument at an amount equal to lifetime expected credit losses in the previous reporting period, but determines at the current reporting date that the credit risk on the financial instrument has not increased significantly since initial recognition, the Company shall measure the loss allowance at an amount equal to 12-month expected credit losses at the current reporting date, and shall recognize in profit or loss, as an impairment gain or loss.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

6. 金融工具減值(續)

(1) 信用風險顯著增加

本公司利用可獲得的合理且有依據的前瞻性信息，通過比較金融工具在資產負債表日發生違約的風險與在初始確認日發生違約的風險，以確定金融工具的信用風險自初始確認後是否已顯著增加。對於財務擔保合同，本公司在應用金融工具減值規定時，將本公司成為做出不可撤銷承諾的一方之日作為初始確認日。

本公司在評估信用風險是否顯著增加時會考慮如下因素：

1) 債務人經營成果實際或預期是否發生顯著變化；

2) 債務人所處的監管、經濟或技術環境是否發生顯著不利變化；

6. Impairment of financial instruments (Continued)

(1) Significant increases in credit risk

If reasonable and supportable forward-looking information is available, the Company uses the information to determine whether the credit risk of financial instruments has increased significantly since the initial recognition by comparing the risk of default on the balance sheet date with the risk of default on the initial recognition date. For loan commitments and financial guarantee contracts, the date that the entity becomes a party to the irrevocable commitment shall be considered to be the date of initial recognition for the purposes of applying the impairment requirements.

The Company considers the following factors in assessing whether there has been a significant increase in credit risk:

1) a significant change in the actual or expected results of the borrower's operating results;

2) an actual or expected significant adverse change in the regulatory, economic, or technological environment of the borrower;

四、 重要會計政策、會計估計(續)

(十) 金融工具(續)

6. 金融工具減值(續)

(1) 信用風險顯著增加(續)

3) 作為債務抵押的擔保物價值或第三方提供的擔保或信用增級質量是否發生顯著變化，這些變化預期將降低債務人按合同規定期限還款的經濟動機或者影響違約概率；

4) 債務人預期表現和還款行為是否發生顯著變化；

5) 本公司對金融工具信用管理方法是否發生變化等。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

6. Impairment of financial instruments (Continued)

(1) Significant increases in credit risk (Continued)

3) significant changes in the quality of credit enhancement, that are expected to reduce the borrower's economic incentive to make scheduled contractual payments. Credit quality enhancements or support include the consideration of the financial condition of the guarantor and/or, for interests issued in securitizations, whether subordinated interests are expected to be capable of absorbing expected credit losses;

4) significant changes in the expected performance and behaviour of the borrower, including changes in the payment status of borrowers in the group; and

5) changes in the entity's credit management approach in relation to the financial instrument.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

6. 金融工具減值(續)

(1) 信用風險顯著增加(續)

於資產負債表日，若本公司判斷金融工具只具有較低的信用風險，則本公司假定該金融工具的信用風險自初始確認後並未顯著增加。如果金融工具的違約風險較低，借款人在短期內履行其合同現金流量義務的能力很強，並且即使較長時期內經濟形勢和經營環境存在不利變化，但未必一定降低借款人履行其合同現金流量義務的能力，則該金融工具被視為具有較低的信用風險。

(2) 已發生信用減值的金融資產

當對金融資產預期未來現金流量具有不利影響的一項或多項事件發生時，該金融資產成為已發生信用減值的金融資產。金融資產已發生信用減值的證據包括下列可觀察信息：

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

6. Impairment of financial instruments (Continued)

(1) Significant increases in credit risk (Continued)

At the balance sheet date, if the Company determines that a Financial Instrument has only low credit risk, the Company assumes that the credit risk of the Financial Instrument has not increased significantly since the initial recognition. A financial instrument is considered to have the low credit risk if the risk of default is low, the borrower's ability to perform its contractual cash flow obligations in the short-term is strong, and even if there are adverse changes in the economic situation and operating environment over a longer period of time, it does not necessarily reduce the borrower's ability to perform its contractual cash flow obligations.

(2) Credit-impaired financial asset

A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that a financial asset is credit-impaired include observable data about the following events:

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

6. 金融工具減值(續)

(2) 已發生信用減值的金融資產(續)

1) 發行方或債務人發生重大財務困難；

2) 債務人違反合同，如償付利息或本金違約或逾期等；

3) 債權人出於與債務人財務困難有關的經濟或合同考慮，給予債務人在任何其他情況下都不會做出的讓步；

4) 債務人很可能破產或進行其他財務重組；

5) 發行方或債務人財務困難導致該金融資產的活躍市場消失；

6) 以大幅折扣購買或源生一項金融資產，該折扣反映了發生信用損失的事實。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

6. Impairment of financial instruments (Continued)

(2) Credit-impaired financial asset (Continued)

1) significant financial difficulty of the issuer or the borrower;

2) a breach of contract, such as a default or past due event;

3) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;

4) it is becoming probable that the borrower will enter bankruptcy or other financial reorganization;

5) the disappearance of an active market for that financial asset because of financial difficulties; or

6) the purchase or origination of a financial asset at a deep discount that reflects the incurred credit losses.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十) 金融工具(續)

(X) Financial Instruments (Continued)

6. 金融工具減值(續)

6. Impairment of financial instruments (Continued)

(2) 已發生信用減值的金融資產(續)

金融資產發生信用減值，有可能是多個事件的共同作用所致，未必是可單獨識別的事件所致。

(2) Credit-impaired financial asset (Continued)

It may not be possible to identify a single discrete event – instead, the combined effect of several events may have caused financial assets to become credit-impaired.

(3) 預期信用損失的確定

本公司基於單項和組合評估金融工具的預期信用損失，在評估預期信用損失時，考慮有關過去事項、當前狀況以及未來經濟狀況預測的合理且有依據的信息。

本公司以共同信用風險特徵為依據，將金融工具分為不同組合。本公司採用的共同信用風險特徵包括：金融工具類型、信用風險評級、賬齡組合、逾期賬齡組合、合同結算週期、債務人所處行業等。相關金融工具的單項評估標準和組合信用風險特徵詳見相關金融工具的會計政策。

本公司按照下列方法確定相關金融工具的預期信用損失：

(3) Recognition for credit loss

The Company evaluates expected credit losses of financial instruments on a case-by-case basis and in combination, taking into account reasonable and evidenced information about past events, current conditions and projections of future economic conditions when assessing expected credit losses.

The Company divides financial instruments into different combinations based on common credit risk characteristics. The common credit risk characteristics adopted by the Company include types of financial instruments, credit risk ratings, ageing portfolio, overdue ageing portfolio, contract settlement cycles, and the borrower's industry. The individual assessment criteria and combined credit risk characteristics of the relevant financial instruments are detailed in the accounting policies of the relevant financial instruments.

The Company determines the expected credit loss of the relevant Financial Instruments in accordance with the following methods:

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

6. 金融工具減值(續)

(3) 預期信用損失的確定(續)

1) 對於金融資產，信用損失為本公司應收取的合同現金流量與預期收取的現金流量之間差額的現值。

2) 對於租賃應收款項，信用損失為本公司應收取的合同現金流量與預期收取的現金流量之間差額的現值。

3) 對於財務擔保合同，信用損失為本公司就該合同持有人發生的信用損失向其做出賠付的預計付款額，減去本公司預期向該合同持有人、債務人或任何其他方收取的金額之間差額的現值。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

6. Impairment of financial instruments (Continued)

(3) Recognition for credit loss (Continued)

1) For financial assets, credit loss is the present value of the difference between the contractual cash flows to which the Company is due and the cash flows expected to be collected.

2) For lease receivables, the credit loss is the present value of the difference between the contractual cash flows to be received by the Company and the expected cash flows to be received.

3) For a financial guarantee contract, a credit loss is the present value of the difference between the amount of the Company's estimated payment to the contract holder for the credit loss incurred by the Contract, less the amount that the Company expects to charge the contract holder, the debtor or any other party.

四、 重要會計政策、會計估計(續)

（十） 金融工具(續)

6. 金融工具減值(續)

(3) 預期信用損失的確定(續)

4) 對於資產負債表日已發生信用減值但並非購買或源生已發生信用減值的金融資產，信用損失為該金融資產賬面餘額與按原實際利率折現的估計未來現金流量的現值之間的差額。

本公司計量金融工具預期信用損失的方法反映的因素包括：通過評價一系列可能的結果而確定的無偏概率加權平均金額；貨幣時間價值；在資產負債表日無須付出不必要的額外成本或努力即可獲得的有關過去事項、當前狀況以及未來經濟狀況預測的合理且有依據的信息。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

6. Impairment of financial instruments (Continued)

(3) Recognition for credit loss (Continued)

4) For financial assets that have incurred credit impairment at the balance sheet date but are not purchased or have been credited at source, the credit loss is the difference between the book balance of the financial asset and the present value of the estimated future cash flows discounted at the original effective interest rate.

The Company's method of measuring expected credit losses in financial instruments reflects factors such as: unbiased probability-weighted average amounts determined by evaluating a range of possible outcomes; the time value of money; and reasonable and well-founded information about past events, current conditions, and projections of future economic conditions that can be obtained at the balance sheet date without unnecessary additional costs or efforts.

四、 重要會計政策、會計估計(續)

(十) 金融工具(續)

6. 金融工具減值(續)

(4) 減記金融資產

當本公司不再合理預期金融資產合同現金流量能夠全部或部分收回的，直接減記該金融資產的賬面餘額。這種減記構成相關金融資產的終止確認。

7. 金融資產及金融負債的抵銷

金融資產和金融負債在資產負債表內分別列示，沒有相互抵銷。但是，同時滿足下列條件的，以相互抵銷後的淨額在資產負債表內列示：

(1) 本公司具有抵銷已確認金額的法定權利，且該種法定權利是當前可執行的；

(2) 本公司計劃以淨額結算，或同時變現該金融資產和清償該金融負債。

(十一) 應收票據

本公司對 應收票據的預期信用損失的確定方法及會計處理方法詳見本附註(十)6.金融工具減值。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(X) Financial Instruments (Continued)

6. Impairment of financial instruments (Continued)

(4) Financial Assets write-down

When the Company no longer reasonably expects that the contractual cash flow of a financial asset will be recovered in whole or in part, the carrying amount of the financial asset is directly written down. Such write-downs constitute derecognition of the relevant financial asset.

7. Offset of financial assets and financial liabilities

Financial assets and financial liabilities are presented separately in the balance sheet and are not offset. However, the Company offsets a financial asset and a financial liability and presents the net amount in the balance sheet when, and only when, the Company:

(1) currently has a legally enforceable right to set off the recognized amounts; and

(2) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

(XI) Notes receivables

Please refer to Section IV (X) 6. Impairment of financial instruments for the determination of notes receivables expected credit losses.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十一) 應收票據(續)

當在單項工具層面無法以合理成本評估預期信用損失的充分證據時，本公司參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的判斷，依據信用風險特徵將 應收票據劃分為若干組合，在組合基礎上計算預期信用損失。確定組合的依據如下：

(XI) Notes receivables (Continued)

When the sufficient evidence of the expected credit losses cannot be evaluated at a reasonable cost for a single instrument, the company divided notes receivables into several portfolio by credit risk characteristics and calculates the expected credit losses on the basis of portfolios according to historical credit loss experience, and the current situation, the forecast of future economic conditions. The basis for determination of portfolio is as follows:

組合名稱 Portfolios	確定組合的依據 Basis for determination of portfolio	計提方法 Method for measuring
無風險銀行承兑票據組合	承兑人具有較高的信用評級，歷史上未發生票據違約，信用損失風險極低，在短期內履行其支付合同現金流量義務的能力很強	參考歷史信用損失經驗，結合當前狀況及未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失
Bank acceptance receivable with no risk	The acceptor has a high credit rating, has not defaulted on the notes in history, has a very low risk of credit loss, and has a strong ability to fulfill its obligation to pay the cash flow of the contract in the short-term.	Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.
商業承兑匯票	承兑人存在一定的信用風險	參考歷史信用損失經驗，結合當前狀況及未來經濟狀況的預測，按照整個存續期預期信用損失，編製賬齡與預期信用損失率對照表，計算預期信用損失
Trade acceptance receivable	There is a certain credit risk for the acceptor.	Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company prepares the comparison table of ages and lifetime expected credit loss rate of accounts receivable, so as to calculate expected credit loss.

四、 重要會計政策、會計估計(續)

(十一) 應收票據(續)

應收商業承兑匯票預期信用損失的確認方法及會計處理比照應收賬款壞賬計提政策，應收商業承兑匯票的賬齡起算點追溯至對應的應收款項賬齡起始日。

(十二) 應收賬款

本公司對應收賬款的預期信用損失的確定方法及會計處理方法詳見本附註(十)6.金融工具減值。

本公司對在單項工具層面能以合理成本評估預期信用損失的充分證據的應收賬款單獨確定其信用損失。

當在單項工具層面無法以合理成本評估預期信用損失的充分證據時，本公司參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的判斷，依據信用風險特徵將應收賬款劃分為若干組合，在組合基礎上計算預期信用損失。確定組合的依據如下：

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XI) Notes receivables (Continued)

The method of recognition of expected credit losses of trade acceptance notes receivables and accounting treatment shall refer to the accounting policies for provisions of bad debts. The ageing threshold of a trade acceptance notes receivable is traced back to the corresponding ageing start date of the accounts receivable.

(XII) Accounts receivables

Please refer to Section IV (X) 6. Impairment of financial instruments for the determination of accounts receivables expected credit losses.

The Company separately determines credit losses for accounts receivables at the level of a single instrument when the expected credit loss can be evaluated and provided sufficient evidence at a reasonable cost.

When the sufficient evidence of the expected credit losses cannot be evaluated at a reasonable cost, the Company divides accounts receivables into several portfolio by credit risk characteristics and calculates the expected credit losses on the basis of portfolios according to historical credit loss experience, and the current situation, the forecast of future economic conditions. The basis for determination of portfolio is as follows:

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十二) 應收賬款(續)

(XII) Accounts receivables (Continued)

組合名稱 Portfolios	確定組合的依據 Basis for determination of portfolio	計提方法 Method for measuring
關聯方組合	以關聯方形成的應收款項作為信用風險特徵	參考歷史信用損失經驗，結合當前狀況及未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失
Portfolio grouped with related party receivables	Receivables from related parties as a credit risk characteristic	Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.
非關聯方組合	以賬齡作為信用風險特徵	參考歷史信用損失經驗，結合當前狀況及未來經濟狀況的預測，按照整個存續期預期信用損失，編製賬齡與預期信用損失率對照表，計算預期信用損失
Portfolio grouped with non-related party receivables	Ages as a credit risk characteristic	Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company prepares the comparison table of ages and lifetime expected credit loss rate of accounts receivable, so as to calculate expected credit loss.

(十三) 應收款項融資

本公司對應收款項融資的預期信用損失的確定方法及會計處理方法詳見本附註(十)6.金融工具減值。

(XIII) Receivables financing

Please refer to Section IV (X) 6. Impairment of financial instruments for the determination of receivables financing expected credit losses.

(十四) 其他應收款

本公司對其他應收款的預期信用損失的確定方法及會計處理方法詳見本附註(十)6.金融工具減值。

本公司對在單項工具層面能以合理成本評估預期信用損失的充分證據的其他應收款單獨確定其信用損失。

(XIV) Other receivables

Please refer to Section IV (X) 6. Impairment of financial instruments for the determination of other receivables expected credit losses.

The Company separately determines credit losses for other receivables at the level of a single instrument when the expected credit loss can be evaluated and provided sufficient evidence at a reasonable cost.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十四) 其他應收款(續)

當在單項工具層面無法以合理成本評估預期信用損失的充分證據時，本公司參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的判斷，依據信用風險特徵將其他應收款劃分為若干組合，在組合基礎上計算預期信用損失。確定組合的依據如下：

(XIV) Other receivables (Continued)

When the sufficient evidence of the expected credit losses cannot be evaluated at a reasonable cost, the company divided other receivables into several portfolio by credit risk characteristics and calculates the expected credit losses on the basis of portfolio according to historical credit loss experience, and the current situation, the forecast of future economic conditions. The basis for determination of portfolio is as follows:

組合名稱 Portfolios	確定組合的依據 Basis for determination of portfolio	計提方法 Method for measuring
應收關聯方組合	以關聯方形成的應收款項作為信用風險特徵	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失
Portfolio grouped with related party receivables	Receivables from related parties as a credit risk characteristic	Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and 12-month or lifetime expected credit loss rate.
應收非關聯方的押金、備用金、保證金組合	款項性質	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失
Portfolio grouped with non-related party receivables of deposit, reserve and assurance	Nature of receivables	Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and 12-month or lifetime expected credit loss rate.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十四) 其他應收款(續)

(XIV) Other receivables (Continued)

組合名稱 Portfolios	確定組合的依據 Basis for determination of portfolio	計提方法 Method for measuring
租賃應收款組合	款項性質	考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失
Portfolio grouped with lease receivables	Nature of receivables	Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.
其他往來組合	款項性質	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失
Other Portfolio	Nature of receivables	Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and 12-month or lifetime expected credit loss rate.

(十五) 存貨

(XV) Inventories

1. 存貨的分類

存貨是指本公司在日常活動中持有以備出售的產成品或商品、處在生產過程中的在產品、在生產過程或提供勞務過程中耗用的材料和物料等。主要包括原材料、在產品、自製半成品、產成品(庫存商品)、發出商品等。

1. Classification of inventories

Inventories include finished goods or goods held for sale in the ordinary course of business, work in process in the process of production, and materials or supplies etc. to be consumed in the production process or in the rendering of services. It mainly includes raw materials, work in process, semi-finished goods, goods on hand, and delivered goods.

四、 重要會計政策、會計估計(續)

(十五) 存貨(續)

2. 存貨的計價方法

存貨在取得時，按成本進行初始計量，包括採購成本、加工成本和其他成本。存貨發出時按月末一次加權平均法計價。

3. 存貨可變現淨值的確定依據及存貨跌價準備的計提方法

期末對存貨進行全面清查後，按存貨的成本與可變現淨值孰低提取或調整存貨跌價準備。產成品、庫存商品和用於出售的材料等直接用於出售的商品存貨，在正常生產經營過程中，以該存貨的估計售價減去估計的銷售費用和相關稅費後的金額，確定其可變現淨值；需要經過加工的材料存貨，在正常生產經營過程中，以所生產的產成品的估計售價減去至完工時估計將要發生的成本、估計的銷售費用和相關稅費後的金額，確定其可變現淨值；為執行銷售合同或者勞務合同而持有的存貨，其可變現淨值以合同價格為基礎計算，若持有存貨的數量多於銷售合同訂購數量的，超出部分的存貨的可變現淨值以一般銷售價格為基礎計算。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XV) Inventories (Continued)

2. Accounting method for dispatching inventories

When inventory is acquired, it is initially measured at cost, including procurement costs, processing costs and other costs. Inventories are priced on a month-end-of-month weighted average basis.

3. Basis for determining net realizable value and the provision method of impairment

After the stocktaking, inventories are measured at the lower of cost and net realizable value; provisions for inventory write-down are made on the excess of its cost over the net realizable value. The net realizable value of Goods on hand and other inventories held for sale is determined based on the amount of the estimated selling price less the estimated selling expenses and relevant taxes and surcharges in the ordinary course of business; the net realizable value of materials to be processed is determined based on the amount of the estimated selling price less the estimated costs of completion, selling expenses and relevant taxes and surcharges in the ordinary course of business; The net realizable value of inventory held for the purpose of executing a sales contract or labor contract is calculated on the basis of the contract price, and if the quantity of inventory held is more than the quantity ordered in the sales contract, the net realizable value of the excess inventory is calculated on the basis of the general sales price.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十五) 存貨(續)

3. 存貨可變現淨值的確定依據及存貨跌價準備的計提方法(續)

期末按照單個存貨項目計提存貨跌價準備；但對於數量繁多、單價較低的存貨，按照存貨類別計提存貨跌價準備；與在同一地區生產和銷售的產品系列相關、具有相同或類似最終用途或目的，且難以與其他項目分開計量的存貨，則合併計提存貨跌價準備。

以前減記存貨價值的影響因素已經消失的，減記的金額予以恢復，並在原已計提的存貨跌價準備金額內轉回，轉回的金額計入當期損益。

4. 存貨的盤存制度

採用永續盤存制。

5. 低值易耗品和包裝物的攤銷方法

(1) 低值易耗品採用一次轉銷法；

(2) 包裝物採用一次轉銷法；

(3) 其他周轉材料採用一次轉銷法。

(XV) Inventories (Continued)

3. Basis for determining net realizable value and the provision method of impairment (Continued)

Provisions for inventory write-down is made at the end of the period on the basis of individual inventory items; for inventories with massive quantities and lower unit prices, however, provisions for inventory write-down are made in accordance with inventory categories; for inventories related to a series of products produced and sold in the same region, with the same or similar end-use or purpose, and which are difficult to measure separately from other items, provisions for inventory write-down are made as a whole.

Where the factors affecting the value of the previous write-down of the inventory have disappeared, the amount of the write-down shall be restored and reversed within the amount of the original provisions for inventory write-down, and the amount of the reversal shall be included in the profit or loss of the current period.

4. Inventory system

Perpetual inventory method.

5. Amortization method of low-value consumables and packages

(1) Low-value consumables are amortized with one-off method;

(2) Packages are amortized with one-off method;

(3) Other revolving materials are amortized with one-off method.

四、 重要會計政策、會計估計(續)

(十六) 合同資產

本公司已向客戶轉讓商品而有權收取對價的權利，且該權利取決於時間流逝之外的其他因素的，確認為合同資產。本公司擁有的無條件(即，僅取決於時間流逝)向客戶收取對價的權利作為應收款項單獨列示。

本公司對合同資產的預期信用損失的確定方法及會計處理方法詳見本附註(十)6.金融工具減值。

(十七) 持有待售

1. 劃分為持有待售確認標準

本公司將同時滿足下列條件的非流動資產或處置組確認為持有待售組成部分：

(1) 根據類似交易中出售此類資產或處置組的慣例，在當前狀況下即可立即出售；

(2) 出售極可能發生，即本公司已經就一項出售計劃作出決議，並已獲得監管部門批准，且獲得確定的購買承諾，預計出售將在一年內完成。

確定的購買承諾，是指本公司與其他方簽訂的具有法律約束力的購買協議，該協議包含交易價格、時間和足夠嚴厲的違約懲罰等重要條款，使協議出現重大調整或者撤銷的可能性極小。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVI) Contract Assets

A contract asset is recognized when the right to consideration in exchange for goods or services that the Company has transferred to a customer, and the right to consideration is conditional on something other than the passage of time. A receivable is presented in the statement of financial position when the Company's right to consideration is unconditional except for the passage of time.

Please refer to Section IV (X) 6. Impairment of financial instruments for the recognition criteria and accounting treatment of expected credit loss.

(XVII) Held for sale

1. Classification of non-current assets or disposal groups as held for sale

Non-current assets or disposal groups are accounted for as held for sale when the following conditions are all met:

(1) the asset must be available for immediate sale in its present condition subject to terms that are usual and customary for sales of such assets or disposal groups;

(2) its sales must be highly probable, i.e., the Company has made a decision on the sale plan and has obtained a firm purchase commitment, and the sale is expected to be completed within one year.

The firm purchase commitment refers to an agreement with an unrelated party, binding on both parties and usually legally enforceable, that specifies all significant terms, including the price and timing of the transactions, and includes a disincentive for non-performance that is sufficiently large to make performance highly probable.

四、 重要會計政策、會計估計(續)

(十七) 持有待售(續)

2. 持有待售核算方法

本公司對於持有待售的非流動資產或處置組不計提折舊或攤銷，其賬面價值高於公允價值減去出售費用後的淨額的，應當將賬面價值減記至公允價值減去出售費用後的淨額，減記的金額確認為資產減值損失，計入當期損益，同時計提持有待售資產減值準備。

對於取得日劃分為持有待售類別的非流動資產或處置組，在初始計量時比較假定其不劃分為持有待售類別情況下的初始計量金額和公允價值減去出售費用後的淨額，以兩者孰低計量。

上述原則適用於所有非流動資產，但不包括採用公允價值模式進行後續計量的投資性房地產、採用公允價值減去出售費用後的淨額計量的生物資產、職工薪酬形成的資產、遞延所得稅資產、由金融工具相關會計準則規範的金融資產、由保險合同相關會計準則規範的保險合同所產生的權利。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVII) Held for sale (Continued)

2. Measurement of non-current assets or disposal groups as held for sale

For non-current assets or disposal groups as held for sale, the Company does not accrue depreciation or amortization, where the carrying amount is higher than the fair value less costs to sell, the carrying amount is written down to the fair value less costs to sell, and the write-down is recognized in profit or loss as assets impairment loss, meanwhile, provision for impairment of assets as held for sale shall be made.

For a non-current asset or disposal group classified as held for sale at the acquisition date, the asset or disposal group is measured on initial recognition at the lower of its initial measurement amount had it not been so classified and fair value less costs to sell.

The above principles apply to all non-current assets, but exclude investment property measured subsequently using the fair value model, biological assets measured net at fair value less the cost of sale, assets resulting from employee compensation, deferred tax assets, financial assets regulated by accounting standards related to financial instruments, and rights arising from insurance contracts regulated by accounting standards related to insurance contracts.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資

1. 初始投資成本的確定

(1) 企業合併形成的長期股權投資，具體會計政策詳見本附註(六)同一控制下和非同一控制下企業合併的會計處理方法。

(2) *其他方式取得的長期股權投資*

以支付現金方式取得的長期股權投資，按照實際支付的購買價款作為初始投資成本。初始投資成本包括與取得長期股權投資直接相關的費用、稅金及其他必要支出。

以發行權益性證券取得的長期股權投資，按照發行權益性證券的公允價值作為初始投資成本；發行或取得自身權益工具時發生的交易費用，可直接歸屬於權益性交易的從權益中扣減。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments

1. Determination of initial investment cost

(1) Please refer to section VI Accounting treatments of business combination under and not under common control for long-term equity investments from business combination.

(2) *Other long-term equity investments*

The initial cost of a long-term equity investment obtained by making payment in cash is the purchase cost which is actually paid. The initial cost includes the direct fees, duties and other necessary costs for obtaining long-term equity investments.

The initial cost of a long-term equity investment obtained on the basis of issuing equity securities is the fair value of the equity securities issued; Transaction costs incurred when issuing or acquiring one's own equity instruments can be deducted directly from the equity of the equity transaction.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

1. 初始投資成本的確定(續)

(2) 其他方式取得的長期股權投資(續)

在非貨幣性資產交換具備商業實質和換入資產或換出資產的公允價值能夠可靠計量的前提下，非貨幣性資產交換換入的長期股權投資以換出資產的公允價值為基礎確定其初始投資成本，除非有確鑿證據表明換入資產的公允價值更加可靠；不滿足上述前提的非貨幣性資產交換，以換出資產的賬面價值和應支付的相關稅費作為換入長期股權投資的初始投資成本。

通過債務重組取得的長期股權投資，其初始投資成本按照公允價值為基礎確定。

2. 後續計量及損益確認

(1) 成本法

本公司能夠對被投資單位實施控制的長期股權投資採用成本法核算，並按照初始投資成本計價，追加或收回投資調整長期股權投資的成本。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

1. Determination of initial investment cost (Continued)

(2) Other long-term equity investments (Continued)

Where the non-cash asset exchange has commercial substance and the fair value of the assets swapped in or out can be reliably measured, the long-term equity investment in the non-cash asset exchange is based on the fair value of the assets surrendered to determine its initial investment costs, unless there is conclusive evidence that the fair value of the assets swapped in is more reliable; for non-cash asset exchanges that do not meet the above prerequisites, the carrying amount of the assets to be exchanged and the relevant taxes payable are used as the initial investment costs for the long-term equity investment.

The initial cost of a long-term equity investment obtained through debt restructuring is determined on the basis of the fair value.

2. Subsequent measurement and recognition method of profit or loss

(1) Cost method

The Company is able to implement control over the long-term equity investment of the investee using the cost method of accounting, and the cost of the long-term equity investment is adjusted according to the initial investment cost, and the cost of the long-term equity investment is adjusted by adding or recovered investment.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

2. 後續計量及損益確認(續)

(1) 成本法(續)

除取得投資時實際支付的價款或對價中包含的已宣告但尚未發放的現金股利或利潤外，本公司按照享有被投資單位宣告分派的現金股利或利潤確認為當期投資收益。

(2) 權益法

本公司對聯營企業和合營企業的長期股權投資採用權益法核算；對於其中一部分通過風險投資機構、共同基金、信託公司或包括投連險基金在內的類似主體間接持有的聯營企業的權益性投資，採用公允價值計量且其變動計入損益。

長期股權投資的初始投資成本大於投資時應享有被投資單位可辨認淨資產公允價值份額的差額，不調整長期股權投資的初始投資成本；初始投資成本小於投資時應享有被投資單位可辨認淨資產公允價值份額的差額，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

2. Subsequent measurement and recognition method of profit or loss (Continued)

(1) Cost method (Continued)

Except for the declared but unpaid cash dividends or profits included in the price actually paid or consideration at the time of acquisition of the investment, the Company recognizes the cash dividends or profits declared and distributed by the investee as investment income for the current period.

(2) Equity method

The Company uses the equity method to account for long-term equity investments in associates and joint ventures; for equity investments in a portion of the equity investments of associates held indirectly through venture capital institutions, mutual funds, trust companies or similar entities, including investment-linked insurance funds, fair value measurements are used and changes are included in profit or loss.

The initial investment cost of a long-term equity investment is greater than the difference between the fair value share of the investee recognizable net assets at the time of investment, and the initial investment cost of the long-term equity investment is not adjusted; the difference between the initial investment cost and the fair value share of the investee that should have entitled the recognizable net assets of the investee at the time of the investment is included in the profit or loss of the current period.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

2. 後續計量及損益確認(續)

(2) 權益法(續)

本公司取得長期股權投資後，按照應享有或應分擔的被投資單位實現的淨損益和其他綜合收益的份額，分別確認投資收益和其他綜合收益，同時調整長期股權投資的賬面價值；並按照被投資單位宣告分派的利潤或現金股利計算應享有的部分，相應減少長期股權投資的賬面價值；對於被投資單位除淨損益、其他綜合收益和利潤分配以外所有者權益的其他變動，調整長期股權投資的賬面價值並計入所有者權益。

本公司在確認應享有被投資單位淨損益的份額時，以取得投資時被投資單位各項可辨認資產等的公允價值為基礎，對被投資單位的淨利潤進行調整後確認。本公司與聯營企業、合營企業之間發生的未實現內部交易損益按照應享有的比例計算歸屬於本公司的部分予以抵銷，在此基礎上確認投資損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

2. Subsequent measurement and recognition method of profit or loss (Continued)

(2) Equity method (Continued)

After the company obtains long-term equity investment, it recognizes investment income and other comprehensive income respectively according to its share of net profit and loss and other comprehensive income realized by the investee, and adjusts the carrying amount of long-term equity investment; the carrying amount of the long-term equity investment is reduced accordingly based on the profits or cash dividends declared and distributed by the investee; For other changes in the owner's equity of the investee other than net profit and loss, other comprehensive income and profit distribution, the carrying amount of the long-term equity investment is adjusted and included in the owner's equity.

When the company recognizes its share of the net profit and loss of the investee, it shall recognize the net profit of the investee after adjustment based on the fair value of all identifiable assets of the investee at the time of acquisition of investment. The unrealized intragroup gains and losses between the Company and its associates or joint ventures shall be offset by the portion that belongs to the Company calculated in proportion to its ownership, and the investment gains and losses shall be recognized on this basis.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

2. 後續計量及損益確認(續)

(2) 權益法(續)

本公司確認應分擔被投資單位發生的虧損時，按照以下順序進行處理：首先，沖減長期股權投資的賬面價值。其次，長期股權投資的賬面價值不足以沖減的，以其他實質上構成對被投資單位淨投資的長期權益賬面價值為限繼續確認投資損失，沖減長期應收項目等的賬面價值。最後，經過上述處理，按照投資合同或協議約定企業仍承擔額外義務的，按預計承擔的義務確認預計負債，計入當期投資損失。

被投資單位以後期間實現盈利的，公司在扣除未確認的虧損分擔額後，按與上述相反的順序處理，減記已確認預計負債的賬面餘額、恢復其他實質上構成對被投資單位淨投資的長期權益及長期股權投資的賬面價值後，恢復確認投資收益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

2. Subsequent measurement and recognition method of profit or loss (Continued)

(2) Equity method (Continued)

When the Company confirms that the losses incurred by the investee should be shared, it shall be treated in the following order: first, write down the carrying amount of long-term equity investments. Second, if the carrying amount of the long-term equity investment is insufficient to be offset, the carrying amount of the long-term equity interest that substantially constitutes a net investment in the investee shall continue to be recognized to the extent of the carrying amount of other long-term equity interests that substantially constitute the net investment in the investee, and the carrying amount of the long-term receivable items shall be reduced. Finally, after the above treatment, if the Company still bears additional obligations in accordance with the investment contract or agreement, the provisions are recognized according to the expected obligations and included in the investment losses of the current period.

Profitable during the period of after the investee, the company is in after deducting unrecognized losses to share the forehead, in contrary to the above order processing, write-downs has confirmed the carrying amount of the estimated debts, restore other essentially constitute the long-term rights and interests of the net investment by the investee, and the carrying amount of the long-term equity investment, restore to confirm investment returns.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

3. 長期股權投資核算方法的轉換

(1) 公允價值計量轉權益法核算

本公司原持有的對被投資單位不具有控制、共同控制或重大影響的按金融工具確認和計量準則進行會計處理的權益性投資，因追加投資等原因能夠對被投資單位施加重大影響或實施共同控制但不構成控制的，按照《企業會計準則第22號－金融工具確認和計量》確定的原持有的股權投資的公允價值加上新增投資成本之和，作為改按權益法核算的初始投資成本。

按權益法核算的初始投資成本小於按照追加投資後全新的持股比例計算確定的應享有被投資單位在追加投資日可辨認淨資產公允價值份額之間的差額，調整長期股權投資的賬面價值，並計入當期營業外收入。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

3. Conversion of accounting method for long-term equity investment

(1) Fair value measurement to equity method

If the Company originally held an equity investment that does not have control, joint control, or significant influence over the investee and is accounted for according to the financial instrument recognition and measurement standards, etc., which can exert significant influence on the investee or exercise joint control but does not constitute control due to additional investment, the fair value of the equity investment originally held by the Company determined in accordance with "CASBE 22 – Financial Instruments: Recognition and Measurement", plus the sum of the new investment costs shall be used as the initial investment cost of the equity method.

The initial investment cost calculated under the equity method is less than the difference between the fair value share of the investee identifiable on the date of the additional investment calculated according to the new shareholding proportion after the additional investment, and the carrying amount of the long-term equity investment is adjusted and included in the non-operating income of the current period.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

3. 長期股權投資核算方法的轉換(續)

(2) 公允價值計量或權益法核算轉成本法核算

本公司原持有的對被投資單位不具有控制、共同控制或重大影響的按金融工具確認和計量準則進行會計處理的權益性投資，或原持有對聯營企業、合營企業的長期股權投資，因追加投資等原因能夠對非同一控制下的被投資單位實施控制的，在編製個別財務報表時，按照原持有的股權投資賬面價值加上新增投資成本之和，作為改按成本法核算的初始投資成本。

購買日之前持有的股權投資因採用權益法核算而確認的其他綜合收益，在處置該項投資時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理。

購買日之前持有的股權投資按照《企業會計準則第22號－金融工具確認和計量》的有關規定進行會計處理的，原計入其他綜合收益的累計公允價值變動在改按成本法核算時轉入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

3. Conversion of accounting method for long-term equity investment (Continued)

(2) Fair value measurement or equity method to cost method

Where the Company originally held equity investments that do not have control, common control or significant influence over the investee and are accounted for according to the criteria for recognition and measurement of financial instruments, or long-term equity investments in associated enterprises or joint ventures originally held, and are able to exercise control over the investees under different control due to additional investments, etc., when preparing individual financial statements, the carrying amount of the equity investment originally held plus the sum of the additional investment costs shall be used as the initial investment cost of the cost method.

Other comprehensive income recognized as a result of equity accounting held prior to the date of purchase shall be accounted for on the same basis as the direct disposal of the relevant assets or liabilities by the investee when disposing of the investment.

Where equity investments held prior to the date of purchase are accounted for in accordance with the relevant provisions of CASBE 22 – Financial Instruments: Recognition and Measurement, the cumulative fair value changes originally included in other comprehensive income are transferred to the profit or loss of the current period when it changed to the cost method.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

3. 長期股權投資核算方法的轉換(續)

(3) 權益法核算轉公允價值計量

本公司因處置部分股權投資等原因喪失了對被投資單位的共同控制或重大影響的，處置後的剩餘股權改按《企業會計準則第22號－金融工具確認和計量》核算，其在喪失共同控制或重大影響之日的公允價值與賬面價值之間的差額計入當期損益。

原股權投資因採用權益法核算而確認的其他綜合收益，在終止採用權益法核算時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理。

(4) 成本法轉權益法

本公司因處置部分權益性投資等原因喪失了對被投資單位的控制的，在編製個別財務報表時，處置後的剩餘股權能夠對被投資單位實施共同控制或施加重大影響的，改按權益法核算，並對該剩餘股權視同自取得時即採用權益法核算進行調整。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

3. Conversion of accounting method for long-term equity investment (Continued)

(3) Equity method to fair value measurement

If the Company loses its common control or significant influence over the investee due to the disposal of part of the equity investment, the remaining equity after disposal shall be accounted for in accordance with CASBE 22 – Financial Instruments: Recognition and Measurement, and the difference between the fair value and the carrying amount on the date of loss of common control or material impact shall be included in the profit or loss of the current period.

Other comprehensive income recognized by the original equity investment due to the use of equity method shall be accounted for on the same basis as the direct disposal of relevant assets or liabilities by the investee when the equity method is terminated.

(4) Cost method to equity method

If the Company loses control over the investee due to the disposal of part of the equity investment or other reasons, when preparing the individual financial statements, if the remaining equity after disposal can exercise joint control over the investee or exert a significant influence, it shall be accounted for in accordance with the equity method instead, and the remaining equity shall be regarded as if it were acquired and adjusted by the equity method.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

3. 長期股權投資核算方法的轉換(續)

(5) 成本法轉公允價值計量

本公司因處置部分權益性投資等原因喪失了對被投資單位的控制的，在編製個別財務報表時，處置後的剩餘股權不能對被投資單位實施共同控制或施加重大影響的，改按《企業會計準則第22號－金融工具確認和計量》的有關規定進行會計處理，其在喪失控制之日的公允價值與賬面價值間的差額計入當期損益。

4. 長期股權投資的處置

處置長期股權投資，其賬面價值與實際取得價款之間的差額，應當計入當期損益。採用權益法核算的長期股權投資，在處置該項投資時，採用與被投資單位直接處置相關資產或負債相同的基礎，按相應比例對原計入其他綜合收益的部分進行會計處理。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

3. Conversion of accounting method for long-term equity investment (Continued)

(5) Cost method to fair value measurement

If the Company loses control over the investee due to the disposal of part of the equity investment, etc., when preparing the individual financial statements, the remaining equity after disposal cannot exercise joint control over the investee or exert a significant influence, it shall be accounted for in accordance with the relevant provisions of CASBE 22 – Financial Instruments: Recognition and Measurement, and the difference between the fair value and the carrying amount on the date of loss of control shall be included in the profit or loss of the current period.

4. Disposal of long-term equity investment

The difference between the carrying amount of a long-term equity investment and the actual price obtained shall be included in the profit or loss of the current period. For long-term equity investments accounted for using the equity method, when disposing of the investment, the same basis as the direct disposal of the relevant assets or liabilities by the investee is adopted, and the part originally included in other comprehensive income is accounted for in the corresponding proportion.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

4. 長期股權投資的處置(續)

處置對子公司股權投資的各項交易的條款、條件以及經濟影響符合以下一種或多種情況，將多次交易事項作為一攬子交易進行會計處理：

(1) 這些交易是同時或者在考慮了彼此影響的情況下訂立的；

(2) 這些交易整體才能達成一項完整的商業結果；

(3) 一項交易的發生取決於其他至少一項交易的發生；

(4) 一項交易單獨看是不經濟的，但是和其他交易一併考慮時是經濟的。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

4. Disposal of long-term equity investment (Continued)

The terms, conditions and economic impact of the disposal of various transactions on equity investments in subsidiaries are consistent with one or more of the following circumstances, and multiple transactions are accounted for as package transactions:

(1) These transactions are entered into simultaneously or with consideration for their mutual influence;

(2) These transactions collectively produce a complete business outcome;

(3) The occurrence of one transaction depends on the occurrence of at least one other transaction;

(4) A transaction is not economical on its own, but it is economical when taken together with other transactions.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

4. 長期股權投資的處置(續)

因處置部分股權投資或其他原因喪失了對原有子公司控制權的，不屬於一攬子交易的，區分個別財務報表和合併財務報表進行相關會計處理：

(1) 在個別財務報表中，對於處置的股權，其賬面價值與實際取得價款之間的差額計入當期損益。處置後的剩餘股權能夠對被投資單位實施共同控制或施加重大影響的，改按權益法核算，並對該剩餘股權視同自取得時即採用權益法核算進行調整；處置後的剩餘股權不能對被投資單位實施共同控制或施加重大影響的，改按《企業會計準則第22號－金融工具確認和計量》的有關規定進行會計處理，其在喪失控制之日的公允價值與賬面價值間的差額計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

4. Disposal of long-term equity investment (Continued)

Disposal of a subsidiary in stages not qualified as a package transaction resulting in the Company's loss of control, the stand-along financial statements and the consolidated financial statements are distinguished for relevant accounting treatment as follows:

(1) For stand-alone financial statements, the difference between the carrying amount of the disposed equity and the consideration obtained thereof is recognized in profit or loss. If the disposal does not result in the Company's loss of significant influence or joint control, the remained equity is accounted for with equity method; however, if the disposal results in the Company's loss of control, joint control, or significant influence, the remained equity is accounted for according to "CASBE 22 – Financial Instruments: Recognition and Measurement".

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

4. 長期股權投資的處置(續)

(2) 在合併財務報表中，對於在喪失對子公司控制權以前的各項交易，處置價款與處置長期股權投資相應對享有子公司自購買日或合併日開始持續計算的淨資產份額之間的差額，調整資本公積(股本溢價)，資本公積不足沖減的，調整留存收益；在喪失對子公司控制權時，對於剩餘股權，按照其在喪失控制權日的公允價值進行重新計量。處置股權取得的對價與剩餘股權公允價值之和，減去按原持股比例計算應享有原有子公司自購買日開始持續計算的淨資產的份額之間的差額，計入喪失控制權當期的投資收益，同時沖減商譽。與原有子公司股權投資相關的其他綜合收益等，在喪失控制權時轉為當期投資收益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

4. Disposal of long-term equity investment (Continued)

(2) For the consolidated financial statements, before the Company's loss of control, the difference between the disposal consideration and the proportionate share of net assets in the disposed subsidiary from acquisition date or combination date to the disposal date is adjusted to capital reserve (capital premium), if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings. When the Company loses control, the remained equity is remeasured at the loss-of-control date fair value. The aggregated value of disposal consideration and the fair value of the remained equity, less the share of net assets in the disposed subsidiary held before the disposal from the acquisition date or combination date to the disposal date is recognized in investment income in the period when the Company loses control over such subsidiary, and meanwhile goodwill is offset correspondingly. Other comprehensive income related to equity investments in former subsidiary is reclassified as investment income upon the Company's loss of control.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

4. 長期股權投資的處置(續)

處置對子公司股權投資直至喪失控制權的各項交易屬於一攬子交易的，將各項交易作為一項處置子公司股權投資並喪失控制權的交易進行會計處理，區分個別財務報表和合併財務報表進行相關會計處理：

(1) 在個別財務報表中，在喪失控制權之前每一次處置價款與處置的股權對應的長期股權投資賬面價值之間的差額，確認為其他綜合收益，在喪失控制權時一併轉入喪失控制權當期的損益。

(2) 在合併財務報表中，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，確認為其他綜合收益，在喪失控制權時一併轉入喪失控制權當期的損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

4. Disposal of long-term equity investment (Continued)

Where the transactions in which the equity investment in the subsidiary is disposed of until the loss of control is a package transaction, the transaction shall be accounted for as a transaction in which the equity investment of the subsidiary is disposed of and the control is lost, and the relevant accounting treatment is distinguished between the stand-along financial statements and the consolidated financial statements as follows:

(1) For the stand-alone financial statements, the difference between the price of each disposal prior to the loss of control and the carrying amount of the long-term equity investment corresponding to the equity disposed of is recognized as other comprehensive income and is transferred to the profit or loss of the period in which the control is lost.

(2) For the consolidated financial statements, before the Company loses control, the difference between the disposal consideration at each stage and the proportionate share of net assets in the disposed subsidiary is recognized as other comprehensive income at the consolidated financial statements and reclassified as profit or loss in the period when the Company loses control over such subsidiary.

四、 重要會計政策、會計估計(續)

(十八) 長期股權投資(續)

5. 共同控制、重大影響的判斷標準

如果本公司按照相關約定與其他參與方集體控制某項安排，並且對該安排回報具有重大影響的活動決策，需要經過分享控制權的參與方一致同意時才存在，則視為本公司與其他參與方共同控制某項安排，該安排即屬於合營安排。

合營安排通過單獨主體達成的，根據相關約定判斷本公司對該單獨主體的淨資產享有權利時，將該單獨主體作為合營企業，採用權益法核算。若根據相關約定判斷本公司並非對該單獨主體的淨資產享有權利時，該單獨主體作為共同經營，本公司確認與共同經營利益份額相關的項目，並按照相關企業會計準則的規定進行會計處理。

重大影響，是指投資方對被投資單位的財務和經營政策有參與決策的權力，但並不能夠控制或者與其他方一起共同控制這些政策的制定。本公司通過以下一種或多種情形，並綜合考慮所有事實和情況後，判斷對被投資單位具有重大影響：(1)在被投資單位的董事會或類似權力機構中派有代表；(2)參與被投資單位財務和經營政策制定過程；(3)與被投資單位之間發生重要交易；(4)向被投資單位派出管理人員；(5)向被投資單位提供關鍵技術資料。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XVIII) Long-term equity investments (Continued)

5. Criteria for joint control and significant influence

The Company that is a party to an arrangement shall assess whether the contractual arrangement gives all the parties, or a group of the parties, control of the arrangement collectively, and all the parties, or a group of the parties, control the arrangement collectively when they must act together to direct the activities that significantly affect the returns of the arrangement. Then the arrangement is the joint arrangement.

A joint venture is defined as that a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement. The joint venture adopts equity method for measurement. A joint operation is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the assets, and obligations for the liabilities, relating to the arrangement. The Company recognizes items related to the share of joint operating interests and treats them in accordance with the provisions of the relevant accounting standards.

Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control of these policies. The Company determines that it has a significant influence on the investee by one or more of the following circumstances, and after comprehensively considering all the facts and circumstances: (1) When the Company is represented on the board of directors or equivalent governing body of the investee entity; (2) the Company participation in policy-making processes; (3) material transactions between the Company and its investee; (4) interchange of managerial personnel; (5) provision of essential technical information.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十九) 投資性房地產

投資性房地產是指為賺取租金或資本增值，或兩者兼有而持有的房地產，包括已出租的土地使用權、持有並準備增值後轉讓的土地使用權、已出租的建築物。此外，對於本公司持有以備經營出租的空置建築物，若董事會作出書面決議，明確表示將其用於經營出租且持有意圖短期內不再發生變化的，也作為投資性房地產列報。

本公司的投資性房地產按其成本作為入賬價值，外購投資性房地產的成本包括購買價款、相關稅費和可直接歸屬於該資產的其他支出；自行建造投資性房地產的成本，由建造該項資產達到預定可使用狀態前所發生的必要支出構成。

本公司對投資性房地產採用成本模式進行後續計量，按其預計使用壽命及淨殘值率對建築物和土地使用權計提折舊或攤銷。投資性房地產的預計使用壽命、淨殘值率及年折舊(攤銷)率列示如下：

(XIX) Investment property

Investment property is property (land or a building – or part of a building – or both) held (by the owner or by the lessee as a right-of-use asset) to earn rentals or for capital appreciation or both. In addition, vacant buildings held by the Company for operational leasing are also reported as investment property if the Board of Directors makes a written resolution expressly indicating that it will be used for operating leasing and the intention to hold them will not change in the short term.

The Company's investment property is recorded at its cost, and the cost includes the purchase price, related taxes and other expenses directly attributable to the asset; the cost of self-constructing investment property consists of the necessary expenses incurred before the asset is built before it reaches its intended usable state.

The subsequent measurement is made using the cost model, the depreciation or amortization method. The expected useful life, residual value proportion and annual depreciation rate of investment property are shown below:

類別	Categories	預計使用壽命(年) Useful life (year)	預計淨殘值率(%) Residual value proportion(%)	年折舊(攤銷)率(%) Annual depreciation rate (%)
房屋建築物	Buildings and structures	15–30	3	3.23–6.47

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(十九) 投資性房地產(續)

投資性房地產的用途改變為自用時，自改變之日起，本公司將該投資性房地產轉換為固定資產或無形資產。自用房地產的用途改變為賺取租金或資本增值時，自改變之日起，本公司將固定資產或無形資產轉換為投資性房地產。發生轉換時，以轉換前的賬面價值作為轉換後的入賬價值。

當投資性房地產被處置，或者永久退出使用且預計不能從其處置中取得經濟利益時，終止確認該項投資性房地產。投資性房地產出售、轉讓、報廢或毀損的處置收入扣除其賬面價值和相關稅費後的金額計入當期損益。

(XIX) Investment property (Continued)

When the use of investment property is changed to self-use, the Company converts the investment property into a fixed asset or intangible asset from the date of the change. When a conversion occurs, the book value before the conversion is used as the converted recorded value.

When the investment property is disposed of, or permanently withdrawn from use and it is not expected to be able to obtain economic benefits from its disposal, the recognition of the investment property is terminated. Proceeds from the disposal of investment property sold, transferred, scrapped or damaged, net of their carrying amount and associated taxes, are included in the profit or loss of the current period.

(二十) 固定資產

1. 固定資產確認條件

固定資產指為生產商品、提供勞務、出租或經營管理而持有，並且使用壽命超過一個會計年度的有形資產。固定資產在同時滿足下列條件時予以確認：

(1) 與該固定資產有關的經濟利益很可能流入企業；

(2) 該固定資產的成本能夠可靠地計量。

(XX) Fixed assets

1. Recognition principles of fixed assets

Fixed assets are tangible assets held for use in the production of goods or rendering of services, for rental to others, or for administrative purposes, and expected to be used during more than one accounting year. Fixed assets are recognized if, and only if, it is probable that future economic benefits associated with the assets will flow to the Company and the cost of the assets can be measured reliably.

四、 重要會計政策、會計估計(續)

(二十) 固定資產(續)

2. 固定資產初始計量

本公司固定資產按成本進行初始計量。

(1) 外購的固定資產的成本包括買價、進口關稅等相關稅費，以及為使固定資產達到預定可使用狀態前所發生的可直接歸屬於該資產的其他支出。

(2) 自行建造固定資產的成本，由建造該項資產達到預定可使用狀態前所發生的必要支出構成。

(3) 投資者投入的固定資產，按投資合同或協議約定的價值作為入賬價值，但合同或協議約定價值不公允的按公允價值入賬。

(4) 購買固定資產的價款超過正常信用條件延期支付，實質上具有融資性質的，固定資產的成本以購買價款的現值為基礎確定。實際支付的價款與購買價款的現值之間的差額，除應予資本化的以外，在信用期間內計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XX) Fixed assets (Continued)

2. Initial measurement

The fixed assets should initially be recorded at cost.

(1) Cost involves all costs necessary to bring the asset to working condition for its intended use, including its original purchase price, import duties and other related taxes and fees.

(2) Cost involves bringing an item to the location and condition necessary for it to be capable of operating.

(3) The fixed assets invested by the investor shall be recorded at the value agreed in the investment contract or agreement, but the value agreed in the contract or agreement shall be recorded at fair value if the value agreed upon in the contract or agreement is unfair.

(4) Where the purchase price of a fixed asset exceeds the normal credit conditions and is deferred from payment, and is essential of a financing nature, the cost of the fixed asset is determined on the basis of the present value of the purchase price. The difference between the price actually paid and the present value of the purchase price is recognized in the profit or loss of the current period, except as it should be capitalized, during the credit period.

四、 重要會計政策、會計估計(續)

(二十) 固定資產(續)

3. 固定資產後續計量及處置

(1) 固定資產折舊

固定資產折舊按其入賬價值減去預計淨殘值後在預計使用壽命內計提。對計提了減值準備的固定資產，則在未來期間按扣除減值準備後的賬面價值及依據尚可使用年限確定折舊額；已提足折舊仍繼續使用的固定資產不計提折舊。

本公司根據固定資產的性質和使用情況，確定固定資產的使用壽命和預計淨殘值。並在年度終了，對固定資產的使用壽命、預計淨殘值和折舊方法進行覆核，如與原先估計數存在差異的，進行相應的調整。

各類固定資產的折舊方法、折舊年限和年折舊率如下：

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XX) Fixed assets (Continued)

3. Measurement subsequent to initial recognition

(1) Depreciation

The depreciable amount (cost less residual value) should be allocated on a systematic basis over the asset's useful life. For fixed assets for which an impairment provision is made, the depreciation is determined in future periods at the carrying amount after deduction of the impairment provision and on the basis of the useful life; an item is fully depreciated and continue to use shall not be depreciated.

The Company determines the useful life and estimated net residual value of the fixed assets based on the nature and use of the fixed assets. The residual value, the useful life, and the depreciation method of an asset should be reviewed at least at each financial year-end and, if expectations differ from previous estimates, any change is accounted for prospectively as a change in estimate.

The expected useful life, residual value proportion and annual depreciation rate of fixed assets are shown below:

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十) 固定資產(續)

(XX) Fixed assets (Continued)

3. 固定資產後續計量及處置(續)

3. Measurement subsequent to initial recognition (Continued)

(1) 固定資產折舊(續)

(1) Depreciation (Continued)

類別	Categories	折舊方法	Depreciation method	折舊年限(年) Useful life (year)	殘值率(%) Residual value proportion (%)	年折舊率(%) Annual depreciation rate(%)
房屋及建築物	Buildings and structures	年限平均法	Straight-line method	15-30	3	3.23–6.47
機器設備	General equipment	年限平均法	Straight-line method	5-18	3	5.39–19.40
運輸設備	Transport facilities	年限平均法	Straight-line method	4-6	3	16.17-24.25
其他設備	Other equipment	年限平均法	Straight-line method	4-15	3	6.47–24.25

(2) 固定資產的後續支出

與固定資產有關的後續支出，符合固定資產確認條件的，計入固定資產成本；不符合固定資產確認條件的，在發生時計入當期損益。

(2) Subsequent expenditures

Subsequent expenditures related to fixed assets shall be included in the cost of fixed assets if they meet the conditions for recognition of fixed assets; if they do not meet the conditions for recognition of fixed assets, they shall be included in the profit or loss of the current period when they are incurred.

(3) 固定資產處置

當固定資產被處置、或者預期通過使用或處置不能產生經濟利益時，終止確認該固定資產。固定資產出售、轉讓、報廢或毀損的處置收入扣除其賬面價值和相關稅費後的金額計入當期損益。

(3) Disposal of fixed assets

An asset should be removed from the statement of financial position on disposal or when it is withdrawn from use and no future economic benefits are expected from its disposal. The gain or loss on disposal is the difference between the proceeds and the carrying amount and should be recognized in profit and loss.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十一)在建工程

(XXI) Construction in progress

1. 在建工程初始計量

本公司自行建造的在建工程按實際成本計價，實際成本由建造該項資產達到預定可使用狀態前所發生的必要支出構成，包括工程用物資成本、人工成本、交納的相關稅費、應予資本化的借款費用以及應分攤的間接費用等。

1. Initial measurement

The Company's self-constructed works in progress are valued at actual costs, which consist of the necessary expenses incurred before the asset is built to the intended usable state, including the cost of engineering materials, labor costs, relevant taxes paid, borrowing costs that should be capitalized, and indirect costs to be apportioned.

2. 在建工程結轉為固定資產的標準和時點

在建工程項目按建造該項資產達到預定可使用狀態前所發生的全部支出，作為固定資產的入賬價值。所建造的在建工程已達到預定可使用狀態，但尚未辦理竣工決算的，自達到預定可使用狀態之日起，根據工程預算、造價或者工程實際成本等，按估計的價值轉入固定資產，並按本公司固定資產折舊政策計提固定資產的折舊，待辦理竣工決算後，再按實際成本調整原來的暫估價值，但不調整原已計提的折舊額。

2. Construction in progress transfer to fixed assets

Construction in progress is recorded as the value of the fixed asset based on all expenditures incurred before the asset reaches its intended usable state. When the auditing of the construction in progress was not finished while reaching the designed usable conditions, it is transferred to fixed assets using estimated value first, and then adjusted accordingly when the actual cost is settled, but the accumulated depreciation is not to be adjusted retrospectively.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十二) 借款費用

(XXII) Borrowing costs

1. 借款費用資本化的確認原則

本公司發生的借款費用，可直接歸屬於符合資本化條件的資產的購建或者生產的，予以資本化，計入相關資產成本；其他借款費用，在發生時根據其發生額確認為費用，計入當期損益。

符合資本化條件的資產，是指需要經過相當長時間的購建或者生產活動才能達到預定可使用或者可銷售狀態的固定資產、投資性房地產和存貨等資產。

借款費用同時滿足下列條件時開始資本化：

(1) 資產支出已經發生，資產支出包括為購建或者生產符合資本化條件的資產而以支付現金、轉移非現金資產或者承擔帶息債務形式發生的支出；

(2) 借款費用已經發生；

(3) 為使資產達到預定可使用或者可銷售狀態所必要的購建或者生產活動已經開始。

1. Recognition principle of borrowing costs capitalization

Where the borrowing costs incurred to the Company can be directly attributable to the acquisition and construction or production of assets eligible for capitalization, it is capitalized and included in the costs of relevant assets; other borrowing costs are recognized as expenses on the basis of the actual amount incurred, and are included in profit or loss.

Assets that meet the conditions for capitalization refer to assets such as fixed assets, investment property, and inventory that require a considerable period of purchase, construction or production activities to reach the intended state of use or sale ability.

The borrowing costs are not capitalized unless the following requirements are all met:

(1) The asset disbursements, including the expenditure incurred for the acquisition and construction or production of assets eligible for capitalization in the form of cash payments, transfer of non-cash assets or interest-bearing debt, have already incurred;

(2) The borrowing costs have already incurred;

(3) The acquisition and construction or production activities which are necessary to prepare the asset for its intended use or sale have already started.

四、 重要會計政策、會計估計(續)

(二十二) 借款費用(續)

2. 借款費用資本化期間

資本化期間，指從借款費用開始資本化時點到停止資本化時點的期間，借款費用暫停資本化的期間不包括在內。

當購建或者生產符合資本化條件的資產達到預定可使用或者可銷售狀態時，借款費用停止資本化。

當購建或者生產符合資本化條件的資產中部分項目分別完工且可單獨使用時，該部分資產借款費用停止資本化。

購建或者生產的資產的各部分分別完工，但必須等到整體完工後才可使用或可對外銷售的，在該資產整體完工時停止借款費用資本化。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXII) Borrowing costs (Continued)

2. Borrowing costs capitalization period

Borrowing costs capitalization period refers to the period from the time when the borrowing cost began to the time when the capitalization stopped, and the period during which the capitalization of the borrowing cost was suspended is not included.

The Company shall cease capitalizing borrowing costs when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

When the Company completes the construction of a qualifying asset in parts and each part is capable of being used separately, the Company shall cease capitalizing borrowing costs.

When the Company completes the construction of a qualifying asset in parts and each part is capable of being used while construction continues on other parts, the Company shall cease capitalizing borrowing costs when it completes substantially all the activities necessary to prepare that part for its intended use or sale.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十二) 借款費用(續)

(XXII) Borrowing costs (Continued)

3. 暫停資本化期間

符合資本化條件的資產在購建或生產過程中發生的非正常中斷、且中斷時間連續超過3個月的，則借款費用暫停資本化；該項中斷如是所購建或生產的符合資本化條件的資產達到預定可使用狀態或者可銷售狀態必要的程序，則借款費用繼續資本化。在中斷期間發生的借款費用確認為當期損益，直至資產的購建或者生產活動重新開始後借款費用繼續資本化。

3. Suspension of capitalization

Suspension of capitalization: where the acquisition and construction or production of a qualified asset is interrupted abnormally and the interruption period lasts for more than 3 months, the capitalization of the borrowing costs is suspended; the borrowing costs incurred during such period are recognized as expenses, and are included in profit or loss, till the acquisition and construction or production of the asset restarts. Borrowing costs incurred during the suspension period are recognized as profit or loss for the current period, until the acquisition and construction or production of the asset restarts.

4. 借款費用資本化金額的計算方法

專門借款的利息費用(扣除尚未動用的借款資金存入銀行取得的利息收入或者進行暫時性投資取得的投資收益)及其輔助費用在所購建或者生產的符合資本化條件的資產達到預定可使用或者可銷售狀態前，予以資本化。

根據累計資產支出超過專門借款部分的資產支出加權平均數乘以所佔用一般借款的資本化率，計算確定一般借款應予資本化的利息金額。資本化率根據一般借款加權平均利率計算確定。

4. Capitalized amount of borrowing costs

For borrowings exclusively for the acquisition and construction or production of assets eligible for capitalization, the to-be-capitalized amount of interests is determined in light of the actual interest expenses incurred (including amortization of premium or discount based on effective interest method) of the special borrowings in the current period less the interest income on the unused borrowings as a deposit in the bank or as a temporary investment.

the Company calculates and determines the to-be-capitalized amount of interests on the general borrowing by multiplying the weighted average asset disbursement of the part of the accumulative asset disbursements less the general borrowing by the capitalization rate of the general borrowing used. Capitalization rate usually determines by the weighted average.

四、 重要會計政策、會計估計(續)

(二十二)借款費用(續)

4. 借款費用資本化金額的計算方法(續)

借款存在折價或者溢價的，按照實際利率法確定每一會計期間應攤銷的折價或者溢價金額，調整每期利息金額。

(二十三)使用權資產

本公司對使用權資產按照成本進行初始計量，該成本包括：

1. 租賃負債的初始計量金額；

2. 在租賃期開始日或之前支付的租賃付款額，存在租賃激勵的，扣除已享受的租賃激勵相關金額；

3. 本公司發生的初始直接費用；

4. 本公司為拆卸及移除租賃資產、復原租賃資產所在場地或將租賃資產恢復至租賃條款約定狀態預計將發生的成本(不包括為生產存貨而發生的成本)。

在租賃期開始日後，本公司採用成本模式對使用權資產進行後續計量。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXII) Borrowing costs (Continued)

4. Capitalized amount of borrowing costs (Continued)

Where there is a discount or premium on the loan, the amount of the discount or premium to be amortized in each accounting period shall be determined in accordance with the effective interest rate method, and the amount of interest for each period shall be adjusted.

(XXIII) Right-of-use assets

The Company shall measure the right-of-use asset at cost. The cost of the right-of-use asset shall comprise:

1. the amount of the initial measurement of the lease liability;

2. any lease payments made at or before the commencement date, less any lease incentives received;

3. any initial direct costs incurred by the Company; and

4. an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

After the commencement date, the Company measures the right-of-use asset applying a cost model.

四、 重要會計政策、會計估計(續)

(二十三) 使用權資產(續)

能夠合理確定租賃期屆滿時取得租賃資產所有權的，本公司在租賃資產剩餘使用壽命內計提折舊。無法合理確定租賃期屆滿時能夠取得租賃資產所有權的，本公司在租賃期與租賃資產剩餘使用壽命兩者孰短的期間內計提折舊。對計提了減值準備的使用權資產，則在未來期間按扣除減值準備後的賬面價值參照上述原則計提折舊。

(二十四) 無形資產與開發支出

無形資產是指本公司擁有或者控制的沒有實物形態的可辨認非貨幣性資產，包括土地使用權、特許權、軟件等。

1. 無形資產的初始計量

外購無形資產的成本，包括購買價款、相關稅費以及直接歸屬於使該項資產達到預定用途所發生的其他支出。購買無形資產的價款超過正常信用條件延期支付，實質上具有融資性質的，無形資產的成本以購買價款的現值為基礎確定。

債務重組取得債務人用以抵債的無形資產，以該無形資產的公允價值為基礎確定其入賬價值，並將重組債務的賬面價值與該用以抵債的無形資產公允價值之間的差額，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXIII) Right-of-use assets (Continued)

If it is possible to reasonably determine the ownership of the underlying asset to the Company by the end of the lease term, the Company shall depreciate the right-of-use asset in the rest of the useful life of the underlying asset. Otherwise, the Company shall depreciate the right-of-use asset from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. For the impaired right-of-use asset, the Company shall depreciate the underlying asset based on the carrying amount after deduction of impairment provisions.

(XXIV) Intangible assets and development cost

Intangible asset refers to an identifiable non-monetary asset without physical substance, including land use right, patent right and non-patented technology etc.

1. Initial measurement

Initial cost involves all costs necessary to bring the asset to working condition for its intended use, including its original purchase price, import duties and other related taxes and fees. Where the purchase price of an intangible asset exceeds the normal credit conditions and is deferred from payment, and is essentially of a financing nature, the cost of the intangible asset is determined on the basis of the present value of the purchase price.

The initial cost of a long-term equity investment obtained through debt restructuring is determined on the basis of the fair value，and the difference between the carrying amount of the restructured debt and the fair value of the intangible assets used to cover the debt is included in the profit or loss for the current period.

四、 重要會計政策、會計估計(續)

(二十四)無形資產與開發支出(續)

1. 無形資產的初始計量(續)

在非貨幣性資產交換具備商業實質且換入資產或換出資產的公允價值能夠可靠計量的前提下，非貨幣性資產交換換入的無形資產以換出資產的公允價值為基礎確定其入賬價值，除非有確鑿證據表明換入資產的公允價值更加可靠；不滿足上述前提的非貨幣性資產交換，以換出資產的賬面價值和應支付的相關稅費作為換入無形資產的成本，不確認損益。

以同一控制下的企業吸收合併方式取得的無形資產按被合併方的賬面價值確定其入賬價值；以非同一控制下的企業吸收合併方式取得的無形資產按公允價值確定其入賬價值。

內部自行開發的無形資產，其成本包括：開發該無形資產時耗用的材料、勞務成本、註冊費、在開發過程中使用的其他專利權和特許權的攤銷以及滿足資本化條件的利息費用，以及為使該無形資產達到預定用途前所發生的其他直接費用。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXIV) Intangible assets and development cost (Continued)

1. Initial measurement (Continued)

On the premise that the exchange of non-monetary assets possesses commercial essence and the fair value of the assets received or surrendered can be measured reliably, the intangible assets exchanged for non-monetary assets shall determine their entry value on the basis of the fair value of assets surrendered, unless there is conclusive evidence that the fair value of the received assets is more reliable. Exchange of non-monetary assets that do not satisfy the preconditions mentioned above shall take the book value of the assets surrendered and the relevant taxes and fees payable as the cost of received intangible assets and shall not recognize as profit and loss.

The intangible assets acquired under the common control are determined by the book value of the merged party. The intangible assets acquired by enterprises under the common control shall determine their accounting value at fair value.

Internal self-developed intangible assets, and its cost includes: the cost of developing materials, labor costs, registration fees, the amortization of patents and other royalties used in the development process, capitalized interest costs, and other costs incurred to make the intangible asset achieve the expected purpose.

四、 重要會計政策、會計估計(續)

(二十四)無形資產與開發支出(續)

2. 無形資產的後續計量

本公司在取得無形資產時分析判斷其使用壽命，劃分為使用壽命有限和使用壽命不確定的無形資產。

(1) 使用壽命有限的無形資產

對於使用壽命有限的無形資產，在為企業帶來經濟利益的期限內按直線法攤銷。使用壽命有限的無形資產預計壽命及依據如下：

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXIV) Intangible assets and development cost (Continued)

2. The subsequent measurement of intangible assets

The Company analyses and determines its useful life when acquiring intangible assets, which is classified as intangible assets with limited useful life and uncertain useful life.

(1) Intangible assets with limited useful life

For intangible assets with limited useful life, they are amortized by straight-line method for its period bringing the economic benefits of the Company. The life expectancy of the intangible assets with limited life span is predicted as follows:

項目	Item	預計使用壽命(年) Expected useful life (year)	依據	Reason
土地使用權	Land-use right	50	土地使用權證年限	Validity of the land-use right certificate
特許權	Franchises	10-15	可使用年限	Benefit years
軟件	Software	5-10	可使用年限	Benefit years
其他	Others	10-15	可使用年限	Benefit years

每期末，對使用壽命有限的無形資產的使用壽命及攤銷方法進行覆核，如與原先估計數存在差異的，進行相應的調整。

At the end of each period, the useful life and amortization method of the intangible assets with limited useful life will be reviewed. If there are differences between the original estimates and the current, corresponding adjustments will be made.

經覆核，本期期末無形資產的使用壽命及攤銷方法與以前估計未有不同。

After reviewing, there is no difference between the current life and amortization methods of intangible assets and the previous.

四、 重要會計政策、會計估計(續)

(二十四)無形資產與開發支出(續)

2. 無形資產的後續計量(續)

(2) 使用壽命不確定的無形資產

無法預見無形資產為企業帶來經濟利益期限的，視為使用壽命不確定的無形資產。

對於使用壽命不確定的無形資產，在持有期間內不攤銷，每期末對無形資產的壽命進行覆核。如果期末重新覆核後仍為不確定的，在每個會計期間繼續進行減值測試。

3. 劃分公司內部研究開發項目的研究階段和開發階段具體標準

研究階段：為獲取並理解新的科學或技術知識等而進行的獨創性的有計劃調查、研究活動的階段。

開發階段：在進行商業性生產或使用前，將研究成果或其他知識應用於某項計劃或設計，以生產出新的或具有實質性改進的材料、裝置、產品等活動的階段。

內部研究開發項目研究階段的支出，在發生時計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXIV) Intangible assets and development cost (Continued)

2. The subsequent measurement of intangible assets (Continued)

(2) Intangible assets with uncertain useful life

Intangible assets with uncertain useful life refer to that its period brings the economic benefits is unforeseen.

For intangible assets with uncertain useful life, they will not be amortized during the holding period, and the life of intangible assets will be reviewed at the end of each term. If the final review remains uncertain, the impairment test will be conducted during each accounting period.

3. Criteria for distinguishing the research phase from the development phase of an internal project to create an intangible asset

Research phase: Activities carried out for planned investigation and search of new technology and knowledge, which has the characteristics of planning and exploration.

Development phase: Before the commercial production or use, the research results or other knowledge will be applied to a plan or design to produce new or substantial improvements in materials, devices, products and other activities.

Expenditures on the research phase of an internal project are recognized as profit or loss when they are incurred.

四、 重要會計政策、會計估計(續)

(二十四)無形資產與開發支出(續)

4. 開發階段支出符合資本化的具體標準

內部研究開發項目開發階段的支出，同時滿足下列條件時確認為無形資產：

(1) 完成該無形資產以使其能夠使用或出售在技術上具有可行性；

(2) 具有完成該無形資產並使用或出售的意圖；

(3) 無形資產產生經濟利益的方式，包括能夠證明運用該無形資產生產的產品存在市場或無形資產自身存在市場，無形資產將在內部使用的，能夠證明其有用性；

(4) 有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；

(5) 歸屬於該無形資產開發階段的支出能夠可靠地計量。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXIV) Intangible assets and development cost (Continued)

4. Specific criteria for capitalization of expenditure in the development phase

An intangible asset arising from the development phase of an internal project is recognized if the Company can demonstrate all of the followings:

(1) the technical feasibility of completing the intangible asset so that it will be available for use or sale

(2) Its intention to complete the intangible asset and use or sell it.

(3) How the intangible asset will generate probable future economic benefits, among other things, the Company can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset.

(4) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset.

(5) Its ability to measure reliably the expenditure attributable to the intangible asset during its development.

四、 重要會計政策、會計估計(續)

(二十四)無形資產與開發支出(續)

4. 開發階段支出符合資本化的具體標準(續)

不滿足上述條件的開發階段的支出，於發生時計入當期損益。以前期間已計入損益的開發支出不在以後期間重新確認為資產。已資本化的開發階段的支出在資產負債表上列示為開發支出，自該項目達到預定用途之日起轉為無形資產。

(二十五)長期資產減值

本公司在資產負債表日判斷長期資產是否存在可能發生減值的跡象。如果長期資產存在減值跡象的，以單項資產為基礎估計其可收回金額；難以對單項資產的可收回金額進行估計的，以該資產所屬的資產組為基礎確定資產組的可收回金額。

資產可收回金額的估計，根據其公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者之間較高者確定。

可收回金額的計量結果表明，長期資產的可收回金額低於其賬面價值的，將長期資產的賬面價值減記至可收回金額，減記的金額確認為資產減值損失，計入當期損益，同時計提相應的資產減值準備。資產減值損失一經確認，在以後會計期間不得轉回。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXIV) Intangible assets and development cost (Continued)

4. Specific criteria for capitalization of expenditure in the development phase (Continued)

Expenditures incurred in the development phase that do not meet the above conditions shall be included in the current profit and loss when it occurs. The development expenditure included in the previous profit and loss shall not reconfirm as an asset in the future. Expenditures in the capitalized development phase are shown on the balance sheet as development cost and are converted into intangible assets from the date of the project's intended use.

(XXV) Impairment of long-term assets

On the balance sheet date, the Company determines whether there may be a sign of a reduction in long-term assets. If there are signs of impairment in long-term assets, the recoverable amount is estimated on the basis of each single asset. If it is difficult to estimate the recoverable amount of each single asset, then determine the recoverable amount on the basis of the asset group.

The estimates of assets recoverable amount is the larger amount between the fair value deducting the disposal cost and the present value of expected future cash flow.

According to the measurement of recoverable amounts, when the long-term assets recoverable amount is lower than its book value, the book value of long-term assets is reduced to its recoverable amount. The reduced amount is recognized as impairment loss shown on the profit and loss, and make the corresponding provision for impairment of assets. Once the provision recognized, it shall not be returned during the subsequent accounting period.

四、 重要會計政策、會計估計(續)

(二十五) 長期資產減值(續)

資產減值損失確認後，減值資產的折舊或者攤銷費用在未來期間作相應調整，以使該資產在剩餘使用壽命內，系統地分攤調整後的資產賬面價值(扣除預計淨殘值)。

因企業合併所形成的商譽和使用壽命不確定的無形資產，無論是否存在減值跡象，每年都進行減值測試。

在對商譽進行減值測試時，將商譽的賬面價值分攤至預期從企業合併的協同效應中受益的資產組或資產組組合。在對包含商譽的相關資產組或者資產組組合進行減值測試時，如與商譽相關的資產組或者資產組組合存在減值跡象的，先對不包含商譽的資產組或者資產組組合進行減值測試，計算可收回金額，並與相關賬面價值相比較，確認相應的減值損失。再對包含商譽的資產組或者資產組組合進行減值測試，比較這些相關資產組或者資產組組合的賬面價值(包括所分攤的商譽的賬面價值部分)與其可收回金額，如相關資產組或者資產組組合的可收回金額低於其賬面價值的，確認商譽的減值損失。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXV) Impairment of long-term assets (Continued)

After the asset impairment loss is confirmed, the depreciation or amortization expenses of the impairment assets will be adjusted accordingly in the future period so that the assets' book value of adjusted assets will be allocated in the remaining useful life (deducting the estimated net residual value).

The impairment test should be carried out every year no matter there is any sign of impairment for the goodwill that caused by enterprise merger and the intangible assets with uncertain useful life.

In the impairment test of goodwill, the book value of goodwill would be distributed to asset groups or portfolio groups benefiting from the synergy effect of an enterprise merger as expected. When taking an impairment test on the relevant asset group containing goodwill or portfolio groups, if there is any sign that the portfolio related to goodwill impairs, the impairment test should be first carried out to the portfolio that do not contain goodwill. Then, calculate the recoverable amount and compare it with the related book value and confirm the impairment the corresponding loss. Next, testing impairment of goodwill includes asset group or combination of asset groups and comparing book value of the related asset group or combination of asset groups (book value includes the share of goodwill) with the recoverable amount. If the recoverable amount of asset group or combination of asset groups is lower than the book value, confirm the impairment loss of goodwill.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十六)長期待攤費用

1. 攤銷方法

長期待攤費用，是指本公司已經發生但應由本期和以後各期負擔的分攤期限在1年以上的各項費用。長期待攤費用在受益期內按直線法分期攤銷。

2. 攤銷年限

(XXVI) Long-term prepayments

1. Amortization method

Long-term prepayments refer to the expenses that already been spent and the benefit period is more than one year. Long-term prepayments are amortized using the straight-line method in its useful life.

2. Amortization period

類別	Category	攤銷年限(年) Amortization period (year)	備註	Notes
房屋裝修費	Renovation fees	5	受益期	Benefit period

(二十七)合同負債

本公司將已收或應收客戶對價而應向客戶轉讓商品的義務部分確認為合同負債。

(XXVII) Contract liabilities

The Company presents an obligation to transfer goods to a customer for which the Company has received consideration (or the amount is due) from the customer as a contract liability.

(二十八)職工薪酬

職工薪酬，是指本公司為獲得職工提供的服務或解除勞動關係而給予的各種形式的報酬或補償。職工薪酬包括短期薪酬、離職後福利、辭退福利和其他長期職工福利。

(XXVIII) Employee benefits

Employee benefits refers to the payment or compensation for services provided by the employees or the termination of labor relations. Employee benefits includes short-term employee benefits, post-employment benefits, termination benefits and other long-term employee benefits.

四、 重要會計政策、會計估計(續)

(二十八)職工薪酬(續)

1. 短期薪酬

短期薪酬是指本公司在職工提供相關服務的年度報告期間結束後十二個月內需要全部予以支付的職工薪酬，離職後福利和辭退福利除外。本公司在職工提供服務的會計期間，將應付的短期薪酬確認為負債，並根據職工提供服務的受益對像計入相關資產成本和費用。

2. 離職後福利

離職後福利是指本公司為獲得職工提供的服務而在職工退休或與企業解除勞動關係後，提供的各種形式的報酬和福利，短期薪酬和辭退福利除外。

本公司的離職後福利計劃分類為設定提存計劃和設定受益計劃。

離職後福利設定提存計劃主要為參加由各地勞動及社會保障機構組織實施的社會基本養老保險、失業保險等。在職工為本公司提供服務的會計期間，將根據設定提存計劃計算的應繳存金額確認為負債，並計入當期損益或相關資產成本。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXVIII) Employee benefits (Continued)

1. Short-term employee benefits

Short-term employee benefits refer to the employee payables that the Company's needs to pay in full for the employee services provided within twelve months after the end of the annual reporting period, except for post-employment benefits and dismissal benefits. During the accounting period in which the employee provides the service, the Company recognizes the short-term employee benefits payable as a liability and includes the costs and expenses for the relevant assets according to the beneficiary of the employee's service.

2. Post-employment benefits

Post-employment benefits refer to the employee payables that the Company's needs to pay for the employees services provided after their retirement or termination, except for post-employment benefits and dismissal benefits.

The Company classifies post-employment benefit plans as either defined contribution plans or defined benefit plans.

Defined contribution plans mainly consist of the basic endowment insurance, unemployment insurance, and enterprise annuity paid for the employees according to relevant regulation by local governments. The Company recognizes in the accounting period in which an employee provides service the contribution payable to a defined contribution plan as a liability, with a corresponding charge to profit or loss or the cost of a relevant asset.

四、 重要會計政策、會計估計(續)

(二十八)職工薪酬(續)

2. 離職後福利(續)

離職後福利設定受益計劃主要為離退休人員支付的明確標準的統籌外福利、為去世員工遺屬支付的生活費等。對於設定受益計劃中承擔的義務，在資產負債表日由獨立精算師使用預期累計福利單位法進行精算，將設定受益計劃產生的福利義務歸屬於職工提供服務的期間，並計入當期損益或相關資產成本，其中：除非其他會計準則要求或允許職工福利成本計入資產成本，設定受益計劃服務成本和設定受益計劃淨負債或淨資產的利息淨額在發生當期計入當期損益；重新計量設定受益計劃淨負債或淨資產所產生的變動在發生當期計入其他綜合收益，且在後續會計期間不允許轉回至損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXVIII) Employee benefits (Continued)

2. Post-employment benefits (Continued)

The defined benefit plan is mainly for the clear standard of pooled benefits paid by retirees, living expenses for the survivors of deceased employees, etc. For obligations assumed in the defined benefit plan, the actuarial calculation is carried out by the independent actuary using the expected cumulative benefit unit method at the balance sheet date, attributing the benefit obligations arising from the set benefit plan to the period during which the employee provides services and is included in the profit and loss or related asset costs of the current period, where unless other accounting standards require or allow employee benefit costs to be included in the cost of assets, the net interest on the service costs of the set benefit plan and the net liabilities or net assets of the set benefit plan are included in the profit and loss of the current period in which they are incurred Changes in net liabilities or net assets of defined benefit plans are remeasured in other comprehensive income in the current period in which they occur and are not allowed to be rolled back to profit and loss in subsequent accounting periods.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十八)職工薪酬(續)

(XXVIII) Employee benefits (Continued)

3. 辭退福利

辭退福利是指本公司在職工勞動合同到期之前解除與職工的勞動關係，或者為鼓勵職工自願接受裁減而給予職工的補償，在本公司不能單方面撤回解除勞動關係計劃或裁減建議時和確認與涉及支付辭退福利的重組相關的成本費用時兩者孰早日，確認因解除與職工的勞動關係給予補償而產生的負債，同時計入當期損益。

本公司向接受內部退休安排的職工提供內退福利。內退福利是指，向未達到國家規定的退休年齡、經本公司管理層批准自願退出工作崗位的職工支付的工資及為其繳納的社會保險費等。本公司自內部退休安排開始之日起至職工達到正常退休年齡止，向內退職工支付內部退養福利。對於內退福利，本公司比照辭退福利進行會計處理，在符合辭退福利相關確認條件時，將自職工停止提供服務日至正常退休日期間擬支付的內退職工工資和繳納的社會保險費等，確認為負債，一次性計入當期損益。內退福利的精算假設變化及福利標準調整引起的差異於發生時計入當期損益。

3. Termination benefits

Termination benefits refer to the compensation paid when the Company terminates the employment relationship with employee before the expiry of the employment contracts or provides compensation as an offer to encourage employee to accept voluntary redundancy. Termination benefits provided to employees are recognized as an employee benefit liability for termination benefits, with a corresponding charge to profit or loss at the earlier of the following dates: a. when the Company cannot unilaterally withdraw the offer of termination benefits because of an employment termination plan or a curtailment proposal; or b. when the Company recognizes cost or expenses related to a restructuring that involves the payment of termination benefits.

Early retirement benefits refer to the benefit offered to the employees who voluntarily accept Group's arrangement for early retirement. The Company pays the salary and social security for the employee who voluntarily retires after approval even though the employee has not yet reached the retiring age stated in government regulation. When qualified for early retirement benefit, proposed payment on early retirement benefit from the date when rendering of service terminated to date when the employee regularly retired is discounted and then recognized as liability and accounted into profit and loss. Differences resulting from changes in the actuarial assumptions of the internal benefit and adjustments to the welfare criteria are included in the profit and loss for the current period when they occur.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十八)職工薪酬(續)

4. 其他長期職工福利

其他長期職工福利是指除短期薪酬、離職後福利、辭退福利之外的其他所有職工福利。

對符合設定提存計劃條件的其他長期職工福利，在職工為本公司提供服務的會計期間，將應繳存金額確認為負債，並計入當期損益或相關資產成本；除上述情形外的其他長期職工福利，在資產負債表日由獨立精算師使用預期累計福利單位法進行精算，將設定受益計劃產生的福利義務歸屬於職工提供服務的期間，並計入當期損益或相關資產成本。

(XXVIII) Employee benefits (Continued)

4. Other long-term employment benefit

Other long-term employment benefit refers to all employee benefit except for short-term benefit, post-employment benefit, and termination benefit.

When other long-term employee benefits provided to the employees satisfied the conditions for classifying as a defined contribution plan, those benefits are accounted for in accordance with the requirements relating to defined contribution plan, while other benefits are accounted for in accordance with the requirements relating to defined benefit plan. The Company recognizes the cost of employee benefits arising from other long-term employee benefits as the followings: a. service cost; b. net interest on the net liability or net assets of other long-term employee benefits; and c. changes as a result of remeasurement of the net liability or net assets of other long-term employee benefits. As a practical expedient, the net total of the aforesaid amounts is recognized in profit or loss or included in the cost of a relevant asset.

(二十九)預計負債

1. 預計負債的確認標準

與或有事項相關的義務同時滿足下列條件時，本公司確認為預計負債：

該義務是本公司承擔的現時義務；

履行該義務很可能導致經濟利益流出本公司；

該義務的金額能夠可靠地計量。

(XXIX) Provisions

1. Criteria for provisions

The Company recognizes a provision if, and only if:

A present obligation has arisen as a result of a past event (the obligating event);

Payment is probable ('more likely than not');

The amount can be estimated reliably.

四、 重要會計政策、會計估計(續)

(二十九)預計負債(續)

2. 預計負債的計量方法

本公司預計負債按履行相關現時義務所需的支出的最佳估計數進行初始計量。

本公司在確定最佳估計數時，綜合考慮與或有事項有關的風險、不確定性和貨幣時間價值等因素。對於貨幣時間價值影響重大的，通過對相關未來現金流出進行折現後確定最佳估計數。

最佳估計數分別以下情況處理：

所需支出存在一個連續範圍(或區間)，且該範圍內各種結果發生的可能性相同的，則最佳估計數按照該範圍的中間值即上下限金額的平均數確定。

所需支出不存在一個連續範圍(或區間)，或雖然存在一個連續範圍但該範圍內各種結果發生的可能性不相同的，如或有事項涉及單個項目的，則最佳估計數按照最可能發生金額確定；如或有事項涉及多個項目的，則最佳估計數按各種可能結果及相關概率計算確定。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXIX) Provisions (Continued)

2. Measurement of provisions

The amount recognized as a provision should be the best estimate of the expenditure required to settle the present obligation.

In reaching its best estimate, the Company takes into account the risks and uncertainties that surround the underlying events, the time value of money, etc. Where the time value of money is material, the best estimate determined by the present value of relative future cash outflows.

The best estimates are measured in different situation as follow:

If there is a continuous range (or interval) of the required expenditure and the probability of the occurrence of all the results in the range is the same, the best estimate is determined according to the median value of the range, which is the average of the upper and lower limit.

There is a necessary expense that does not exist a continuous range (or range) or exist a continuous range with a range of different possibility of a variety of results. If the contingencies of individual projects involving, the best estimate is most likely to occur in accordance with the amount determined. If contingencies involving a number of projects, the best estimate according to various possible results and related probability calculation.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(二十九)預計負債(續)

2. 預計負債的計量方法(續)

本公司清償預計負債所需支出全部或部分預期由第三方補償的，補償金額在基本確定能夠收到時，作為資產單獨確認，確認的補償金額不超過預計負債的賬面價值。

(XXIX) Provisions (Continued)

2. Measurement of provisions (Continued)

If some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement should be recognized as a separate asset, and not as a reduction of the required provision, when, and only when, it is virtually certain that reimbursement will be received if the Company settles the obligation. The amount recognized should not exceed the amount of the provision.

(三十) 租賃負債

本公司對租賃負債按照租賃期開始日尚未支付的租賃付款額的現值進行初始計量。在計算租賃付款額的現值時，本公司採用租賃內含利率作為折現率；無法確定租賃內含利率的，採用本公司增量借款利率作為折現率。租賃付款額包括：

1. 扣除租賃激勵相關金額後的固定付款額及實質固定付款額；
2. 取決於指數或比率的可變租賃付款額；
3. 在本公司合理確定將行使該選擇權的情況下，租賃付款額包括購買選擇權的行權價格；
4. 在租賃期反映出本公司將行使終止租賃選擇權的情況下，租賃付款額包括行使終止租賃選擇權需支付的款項；
5. 根據本公司提供的擔保餘值預計應支付的款項。

(XXX) Lease liability

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate. Lease payment comprises the following:

1. fixed payments (including in-substance fixed payments), less any lease incentives;
2. variable lease payments that depend on an index or a rate;
3. the exercise price of a purchase option if the lessee is reasonably certain to exercise that option;
4. payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease; and
5. amounts expected to be payable by the lessee under residual value guarantees.

四、 重要會計政策、會計估計(續)

(三十) 租賃負債(續)

本公司按照固定的折現率計算租賃負債在租賃期內各期間的利息費用，並計入當期損益或相關資產成本。

未納入租賃負債計量的可變租賃付款額應當在實際發生時計入當期損益或相關資產成本。

(三十一) 收入

本公司的收入主要來源於如下業務類型：

(1) 生產和銷售銅纜、光纜及相關產品

(2) 貿易業務

(3) 代理、加工服務業務收入

1. 收入確認的一般原則

本公司在履行了合同中的履約義務，即在客戶取得相關商品或服務控制權時，按照分攤至該項履約義務的交易價格確認收入。

履約義務，是指合同中本公司向客戶轉讓可明確區分商品或服務的承諾。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXX) Lease liability (Continued)

The company recognizes in profit and loss or relative asset cost for the interest on the lease liability calculated by fixed discount rate.

The company recognizes in profit and loss or relative asset cost for variable lease payments not included in the measurement of the lease liability in the period in which the event or condition that triggers those payments occurs.

(XXXI) Revenue

The Company's revenue is mainly derived from the following business types:

1. Production and sales of copper cables, optical cables, and related products

2. Trading business

3. Agency and processing services

1. Revenue recognition principles

The Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good or service (i.e., an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset.

Performance obligation refers to a promise in a contract with a customer to transfer to the customer a good or service that is distinct.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(三十一)收入(續)

(XXXI) Revenue (Continued)

1. 收入確認的一般原則(續)

取得相關商品控制權，是指能夠主導該商品的使用並從中獲得幾乎全部的經濟利益。

本公司在合同開始日即對合同進行評估，識別該合同所包含的各單項履約義務，並確定各單項履約義務是在某一時段內履行，還是某一時點履行。滿足下列條件之一的，屬於在某一時間段內履行的履約義務，本公司按照履約進度，在一段時間內確認收入：(1)客戶在本公司履約的同時即取得並消耗本公司履約所帶來的經濟利益；(2)客戶能夠控制本公司履約過程中在建的商品；(3)本公司履約過程中所產出的商品具有不可替代用途，且本公司在整個合同期間內有權就累計至今已完成的履約部分收取款項。否則，本公司在客戶取得相關商品或服務控制權的時點確認收入。

1. Revenue recognition principles (Continued)

Control of an asset refers to the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset.

The Company evaluates the contract at the date of commencement of the contract, identifies the individual performance obligations contained in the contract and determines whether each individual performance obligation is performed within a certain period or at a certain point in time. The Company satisfies a performance obligation and recognizes revenue over time, if one of the following criteria is met: (1) the customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; (2) the Company's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced; (3) the Company's performance does not create an asset with an alternative use to the Company and the Company has an enforceable right to payment for performance completed to date. If a performance obligation is not satisfied over, the Company satisfies the performance obligation at a point in time.

四、 重要會計政策、會計估計(續)

(三十一)收入(續)

1. 收入確認的一般原則(續)

對於在某一時段內履行的履約義務，本公司根據商品和勞務的性質，採用產出法／投入法確定恰當的履約進度。產出法是根據已轉移給客戶的商品對於客戶的價值確定履約進度(投入法是根據公司為履行履約義務的投入確定履約進度)。當履約進度不能合理確定時，公司已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXI) Revenue (Continued)

1. Revenue recognition principles (Continued)

In determining the appropriate method for measuring progress, the Company shall consider the nature of the good or service that the Company promised to transfer to the customer. Appropriate methods of measuring progress include output methods and input methods. Output methods recognize revenue on the basis of direct measurements of the value to the customer of the goods or services transferred to date relative to the remaining goods or services promised under the contract. Input methods recognize revenue on the basis of the Company's efforts or inputs to the satisfaction of a performance obligation relative to the total expected inputs to the satisfaction of that performance obligation. The Company may not be able to reasonably measure the outcome of a performance obligation, but the Company expects to recover the costs incurred in satisfying the performance obligation. In those circumstances, the Company shall recognize revenue only to the extent of the costs incurred until such time that it can reasonably measure the outcome of the performance obligation.

四、 重要會計政策、會計估計(續)

(三十一)收入(續)

2. 收入確認的具體方法

本公司有三大業務板塊，一是生產和銷售銅纜、光纜及相關產品，二是貿易業務，三是代理、加工服務業務。客戶在確認收貨後與公司進行結算，依據公司自身的經營模式和結算方式，各類業務銷售收入確認的具體方法披露如下：

(1) 生產和銷售銅纜、光纜及相關產品

公司生產和銷售銅纜、光纜及相關產品業務屬於在某一時點履行的履約義務，根據合同約定將產品運送至約定交貨地點並由客戶接受，商品所有權上的主要風險和報酬已轉移，商品的控制權已轉移，已經收回貨款或取得了收款憑證且相關的經濟利益很可能流入時確認。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXI) Revenue (Continued)

2. Specific methods of revenue recognition

The Company has three major business segments, one is the production and sales of copper cables, optical cables and related products, the second is the trading business, the third is the agency and processing service business. The customer settles with the company after confirming the receipt of the goods, and according to the company's own business model and settlement method, the specific methods of sales revenue recognition of various types of business are disclosed as follows:

(1) Production and sales of copper cables, optical cables and related products

The company's main products are copper cable and related products, optical cables and related products, wire bushing and related products, it satisfies the performance obligation at a point in time. Revenue is recognized when the Company has delivered goods to the customer based on contractual agreements and the customer has accepted the goods; goods payment has been collected or the Company has obtained receipts invoices and it is probable that economic benefits associated with the transaction will flow to the Company; significant risks and rewards of ownership of the goods has been transferred; and the legal title of the goods has been transferred.

四、 重要會計政策、會計估計(續)

(三十一)收入(續)

2. 收入確認的具體方法(續)

(2) 貿易業務

公司產品貿易業務屬於在某一時點履行的履約義務，內銷收入在公司將產品運送至合同約定交貨地點並由客戶接受、已收取價款或取得收款權利且相關的經濟利益很可能流入時確認。外銷收入在公司已根據合同約定將產品報關，取得提單，已收取貨款或取得了收款權力且相關的經濟利益很可能流入時確認。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXI) Revenue (Continued)

2. Specific methods of revenue recognition (Continued)

(2) Trading business (Continued)

Trading business satisfies the performance obligation at a point in time. Revenue from domestic sales is recognized if, and only if, the following conditions are all met: the Company has delivered goods to the customer based on contractual agreements and the customer has accepted the goods; goods payment has been collected or the Company has obtained receipts invoices and it is probable that economic benefits associated with the transaction will flow to the Company; significant risks and rewards of ownership of the goods has been transferred; and the legal title of the goods has been transferred. Revenue from overseas sales is recognized if, and only if, the following conditions are all met: the Company has declared goods to the customs based on contractual agreements and has obtained a bill of lading; goods payment has been collected or the Company has obtained receipts invoices and it is probable that economic benefits associated with the transaction will flow to the Company; significant risks and rewards of ownership of the goods has been transferred; and the legal title of the goods has been transferred.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(三十一)收入(續)

2. 收入確認的具體方法(續)

(3) 代理、加工服務業務收入

公司代理、加工服務業務屬於在某一時點履行的履約義務，根據合同約定完成代理、加工服務並由客戶接受，相關服務的控制權已轉移，已經收回服務款或取得了收款憑證且相關的經濟利益很可能流入時確認。

(XXXI) Revenue (Continued)

2. Specific methods of revenue recognition (Continued)

(3) Agency and processing services

Agency and processing services satisfies the performance obligation at a point in time. Revenue is recognized when the Company has delivered the agency and processing services to the customer based on contractual agreements and the customer has accepted the goods. Services payment has been collected or the Company has obtained receipts invoices and it is probable that economic benefits associated with the transaction will flow to the Company.

(三十二)合同成本

1. 合同履約成本

本公司對於為履行合同發生的成本，不屬於除收入準則外的其他企業會計準則範圍且同時滿足下列條件的作為合同履約成本確認為一項資產：

(1) 該成本與一份當前或預期取得的合同直接相關，包括直接人工、直接材料、製造費用(或類似費用)、明確由客戶承擔的成本以及僅因該合同而發生的其他成本；

(2) 該成本增加了企業未來用於履行履約義務的資源。

(XXXII) Contract costs

1. Costs to fulfil a contract

If the costs incurred in fulfilling a contract with a customer are not within the scope of another standards except for revenue recognition, the Company shall recognize an asset from the costs incurred to fulfil a contract only if those costs meet all of the following criteria:

(1) the costs relate directly to a contract or to an anticipated contract that the Company can specifically identify (for example, costs relating to services to be provided under renewal of an existing contract or costs of designing an asset to be transferred under a specific contract that has not yet been approved);

(2) the costs generate or enhance resources of the Company that will be used in satisfying (or in continuing to satisfy) performance obligations in the future; and

四、 重要會計政策、會計估計(續)

(三十二)合同成本(續)

1. 合同履約成本(續)

(3) 該成本預期能夠收回。

該資產根據其初始確認時攤銷期限是否超過一個正常營業週期在存貨或其他非流動資產中列報。

2. 合同取得成本

本公司為取得合同發生的增量成本預期能夠收回的，作為合同取得成本確認為一項資產。增量成本是指本公司不取得合同就不會發生的成本，如銷售佣金等。對於攤銷期限不超過一年的，在發生時計入當期損益。

3. 合同成本攤銷

上述與合同成本有關的資產，採用與該資產相關的商品或服務收入確認相同的基礎，在履約義務履行的時點或按照履約義務的履約進度進行攤銷，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXII) Contract costs (Continued)

1. Costs to fulfil a contract (Continued)

(3) the costs are expected to be recovered.

The asset is presented in inventories or other non-current assets based on whether the amortization period at the time of its initial recognition exceeds one normal business cycle.

2. Incremental costs of obtaining a contract

The Company recognizes as an asset the incremental costs of obtaining a contract with a customer if the Company expects to recover those costs. The incremental costs of obtaining a contract are those costs that the Company incurs to obtain a contract with a customer that it would not have incurred if the contract had not been obtained (for example, a sales commission). The Company may recognize the incremental costs of obtaining a contract as an expense when incurred if the amortization period of the asset that the Company otherwise would have recognized is one year or less.

3. Amortization of contract costs

An asset related to contract costs shall be amortized on a systematic basis that is consistent with related goods or services, with amortization included into profit or loss.

四、 重要會計政策、會計估計(續)

(三十二)合同成本(續)

4. 合同成本減值

上述與合同成本有關的資產，賬面價值高於本公司因轉讓與該資產相關的商品預期能夠取得剩餘對價與為轉讓該相關商品估計將要發生的成本的差額的，超出部分應當計提減值準備，並確認為資產減值損失。

計提減值準備後，如果以前期間減值的因素發生變化，使得上述兩項差額高於該資產賬面價值的，轉回原已計提的資產減值準備，並計入當期損益，但轉回後的資產賬面價值不超過假定不計提減值準備情況下該資產在轉回日的賬面價值。

(三十三)政府補助

1. 類型

政府補助，是本公司從政府無償取得的貨幣性資產與非貨幣性資產。根據相關政府文件規定的補助對象，將政府補助劃分為與資產相關的政府補助和與收益相關的政府補助。

與資產相關的政府補助，是指本公司取得的、用於購建或以其他方式形成長期資產的政府補助。與收益相關的政府補助，是指除與資產相關的政府補助之外的政府補助。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXII) Contract costs (Continued)

4. Impairment of contract costs

The Company shall make provision for impairment and recognize an impairment loss to the extent that the carrying amount of an asset related to contract costs exceeds the remaining amount of consideration that the Company expects to receive in exchange for the goods or services to which the asset relates less the costs expected to be incurred.

The Company shall recognize a reversal of an impairment loss previously recognized in profit or loss when the impairment conditions no longer exist or have improved. The carrying amount of the asset after the reversal shall not exceed the amount that would have been determined on the reversal date if no provision for impairment had been made previously.

(XXXIII) Government grants

1. Types

Government grants is the monetary assets and non-monetary assets obtained by the Company from the government free of charge. According to the relevant government documents provided by the subsidy object, the government subsidies are divided into asset-related government subsidies and income-related government subsidies.

Government grants related to assets are government grants with which the Company constructs or otherwise acquires long-term assets under requirements of government. Government grants related to income are government grants other than those related to assets.

四、 重要會計政策、會計估計(續)

(三十三)政府補助(續)

2. 政府補助的確認

對期末有證據表明公司能夠符合財政扶持政策規定的相關條件且預計能夠收到財政扶持資金的，按應收金額確認政府補助。除此之外，政府補助均在實際收到時確認。

政府補助為貨幣性資產的，按照收到或應收的金額計量。政府補助為非貨幣性資產的，按照公允價值計量；公允價值不能夠可靠取得的，按照名義金額(人民幣1元)計量。按照名義金額計量的政府補助，直接計入當期損益。

3. 會計處理方法

本公司根據經濟業務的實質，確定某一類政府補助業務應當採用總額法還是淨額法進行會計處理。通常情況下，本公司對於同類或類似政府補助業務只選用一種方法，且對該業務一貫地運用該方法。

與資產相關的政府補助，應當沖減相關資產的賬面價值或確認為遞延收益。與資產相關的政府補助確認為遞延收益的，在所建造或購買資產使用壽命內按照合理、系統的方法分期計入損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXIII) Government grants (Continued)

2. Government grants recognition

If there is evidence at the end of the period that the Company can meet the relevant conditions stipulated in the financial support policy and is expected to receive financial support funds, the government grants shall be recognized according to the amount receivable. In addition, government grants are recognized when they are actually received.

If the government grants are monetary assets, it shall be measured according to the amount received or receivable. If the government grants are a non-monetary asset, it shall be measured at fair value. If the fair value cannot be obtained reliably, it shall be measured according to the nominal amount (RMB1.00). Government grants measured in nominal terms are directly included in the current profits and losses.

3. Accounting treatment

According to the essence of the economic business, the Company determines whether a certain type of government grants should be accounted for by the total amount method or the net method. In general, the Company chooses only one method for similar or similar government grants, and consistently applies that method.

Government grants related to assets They offset carrying amount of relevant assets, or they are recognized as deferred income. If recognized as deferred income, they are included in profit or loss on a systematic basis over the useful lives of the relevant assets.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(三十三)政府補助(續)

(XXXIII) Government grants (Continued)

3. 會計處理方法(續)

與收益相關的政府補助，用於補償企業以後期間的相關費用或損失的，確認為遞延收益，在確認相關費用或損失的期間計入當期損益或沖減相關成本；用於補償企業已發生的相關費用或損失的，取得時直接計入當期損益或沖減相關成本。

與企業日常活動相關的政府補助計入其他收益或沖減相關成本費用；與企業日常活動無關的政府補助計入營業外收支。

收到與政策性優惠貸款貼息相關的政府補助沖減相關借款費用；取得貸款銀行提供的政策性優惠利率貸款的，以實際收到的借款金額作為借款的入賬價值，按照借款本金和該政策性優惠利率計算相關借款費用。

已確認的政府補助需要返還時，初始確認時沖減相關資產賬面價值的，調整資產賬面價值；存在相關遞延收益餘額的，沖減相關遞延收益賬面餘額，超出部分計入當期損益；不存在相關遞延收益的，直接計入當期損益。

3. Accounting treatment (Continued)

For government grants related to income used for compensating the related future cost, expenses or losses, they are recognized as deferred income and included in profit or loss or used to offset relevant cost during the period in which the relevant cost, expenses or losses are recognized; for government grants related to income used for compensating the related cost, expenses or losses incurred to the Company, they are directly included in profit or loss or used to offset relevant cost.

Government grants related to the ordinary course of business shall be included into other income or used to offset relevant cost based on business nature, while those not related to the ordinary course of business shall be included into non-operating revenue or expenditures.

Receiving government grants related to preferential interest rates for preferential loans to reduce related borrowing costs. To obtain the policy preferential interest rate loan provided by the loan bank, the amount of the loan received is taken as the entry value of the loan. The related borrowing cost is calculated according to the loan principal and the policy preferential interest rate.

When a confirmed government grants needs to be returned, the book value of the related assets will be reduced at the time of initial confirmation and the book value of the assets is adjusted. The balance of the related deferred income is reduced to the account balance of the related deferred income which is included in the current profit and loss. If there is no related deferred income, directly included in the profit and loss of the current period.

四、 重要會計政策、會計估計(續)

(三十四) 遞延所得稅資產和遞延所得稅負債

遞延所得稅資產和遞延所得稅負債根據資產和負債的計稅基礎與其賬面價值的差額(暫時性差異)計算確認。於資產負債表日，遞延所得稅資產和遞延所得稅負債，按照預期收回該資產或清償該負債期間的適用稅率計量。

1. 確認遞延所得稅資產的依據

本公司以很可能取得用來抵扣可抵扣暫時性差異、能夠結轉以後年度的可抵扣虧損和稅款抵減的應納稅所得額為限，確認由可抵扣暫時性差異產生的遞延所得稅資產。但是，同時具有下列特徵的交易中因資產或負債的初始確認所產生的遞延所得稅資產不予確認：(1)該交易不是企業合併；(2)交易發生時既不影響會計利潤也不影響應納稅所得額或可抵扣虧損。

對於與聯營企業投資相關的可抵扣暫時性差異，同時滿足下列條件的，確認相應的遞延所得稅資產：暫時性差異在可預見的未來很可能轉回，且未來很可能獲得用來抵扣可抵扣暫時性差異的應納稅所得額。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXIV) Deferred tax assets/Deferred tax liabilities

Deferred tax assets and deferred liabilities are recognized based on the differences (temporary differences) between tax bases and the carrying amount of the assets and liabilities. At the balance sheet date, deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized, or liability is settled.

1. Basis for recognition of deferred tax assets

Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available to offset the deductible temporary difference and deduct loss and tax deduction for the year after the end of the year. However, deferred income tax assets resulting from the initial confirmation of assets or liabilities in a transaction with the following characteristics are not recognized: (1) The transaction is not an enterprise merger. (2) The transaction does not affect the accounting profit and the taxable income or the deductible loss as well.

For deductible temporary differences related to investments in associated enterprises, where the following conditions are met, the corresponding deferred tax assets are recognized: the temporary difference is likely to be reversed in the foreseeable future and the taxable income used to offset the deductible temporary difference is likely to be obtained in the future.

四、 重要會計政策、會計估計(續)

(三十四) 遞延所得稅資產和遞延所得稅負債(續)

2. 確認遞延所得稅負債的依據

公司將當期與以前期間應交未交的應納稅暫時性差異確認為遞延所得稅負債。但不包括：

(1) 商譽的初始確認所形成的暫時性差異；

(2) 非企業合併形成的交易或事項，且該交易或事項發生時既不影響會計利潤，也不影響應納稅所得額(或可抵扣虧損)所形成的暫時性差異；

(3) 對於與子公司、聯營企業投資相關的應納稅暫時性差異，該暫時性差異轉回的時間能夠控制並且該暫時性差異在可預見的未來很可能不會轉回。

3. 同時滿足下列條件時，將遞延所得稅資產及遞延所得稅負債以抵銷後的淨額列示

(1) 企業擁有以淨額結算當期所得稅資產及當期所得稅負債的法定權利；

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXIV) Deferred tax assets/Deferred tax liabilities (Continued)

2. Basis for recognizing deferred tax liabilities

A deferred tax liability shall be recognized for all taxable temporary differences, except to the extent that the deferred tax liability arises from:

(1) the initial recognition of goodwill; or

(2) the initial recognition of an asset or liability in a transaction which is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss); or

(3) for taxable temporary differences associated with investments in subsidiaries, branches and associates, and interests in joint arrangements the parent, investor, joint venturer or joint operator is able to control the timing of the reversal of the temporary difference, and it is probable that the temporary difference will not reverse in the foreseeable future.

3. The Company shall offset deferred tax assets and deferred tax liabilities if, and only if:

(1) the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and

四、 重要會計政策、會計估計(續)

(三十四) 遞延所得稅資產和遞延所得稅負債(續)

3. 同時滿足下列條件時，將遞延所得稅資產及遞延所得稅負債以抵銷後的淨額列示(續)

(2) 遞延所得稅資產和遞延所得稅負債是與同一稅收征管部門對同一納稅主體徵收的所得稅相關或者對不同的納稅主體相關，但在未來每一具有重要性的遞延所得稅資產和遞延所得稅負債轉回的期間內，涉及的納稅主體體意圖以淨額結算當期所得稅資產及當期所得稅負債或是同時取得資產、清償債務。

(三十五) 租賃

在合同開始日，本公司評估合同是否為租賃或者包含租賃。如果合同中一方讓渡了在一定期間內控制一項或多項已識別資產使用的權利以換取對價，則該合同為租賃或者包含租賃。

1. 租賃合同的分拆

當合同中同時包含多項單獨租賃的，本公司將合同予以分拆，並分別各項單獨租賃進行會計處理。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXIV) Deferred tax assets/Deferred tax liabilities (Continued)

3. The Company shall offset deferred tax assets and deferred tax liabilities if, and only if: (Continued)

(2) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity; or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

(XXXV) Lease

At inception of a contract, the Company shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

1. Separating components of a contract

For a contract that contains more than one lease component, the Company separates the components and accounts for each lease component separately.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(三十五)租賃(續)

1. 租賃合同的分拆(續)

當合同中同時包含租賃和非租賃部分的，本公司將租賃和非租賃部分進行分拆，租賃部分按照租賃準則進行會計處理，非租賃部分應當按照其他適用的企業會計準則進行會計處理。

2. 租賃合同的合併

本公司與同一交易方或其關聯方在同一時間或相近時間訂立的兩份或多份包含租賃的合同符合下列條件之一時，合併為一份合同進行會計處理：

(1) 該兩份或多份合同基於總體商業目的而訂立並構成一攬子交易，若不作為整體考慮則無法理解其總體商業目的。

(2) 該兩份或多份合同中的某份合同的對價金額取決於其他合同的定價或履行情況。

(3) 該兩份或多份合同讓渡的資產使用權合起來構成一項單獨租賃。

(XXXV) Lease (Continued)

1. Separating components of a contract (Continued)

For a contract that is, or contains, a lease, the Company shall account for each lease component within the contract as a lease separately from non-lease components of the contract. The lease components shall be accounted for in accordance with the lease standards, and the non-lease components shall be accounted for in accordance with other applicable accounting standards for business enterprises.

2. Combination of contracts

The Company shall combine two or more contracts entered into at or near the same time with the same counterparty (or related parties of the counterparty), and account for the contracts as a single contract if one or more of the following criteria are met:

(1) the contracts are negotiated as a package with an overall commercial objective that cannot be understood without considering the contracts together;

(2) the amount of consideration to be paid in one contract depends on the price or performance of the other contract; or

(3) the rights to use underlying assets conveyed in the contracts (or some rights to use underlying assets conveyed in each of the contracts) form a single lease component.

四、 重要會計政策、會計估計(續)

(三十五)租賃(續)

3. 本公司作為承租人的會計處理

在租賃期開始日，除應用簡化處理的短期租賃和低價值資產租賃外，本公司對租賃確認使用權資產和租賃負債。

短期租賃是指不包含購買選擇權且租賃期不超過12個月的租賃。低價值資產租賃是指單項租賃資產為全新資產時價值較低的租賃。

4. 本公司作為出租人的會計處理

(1) 租賃的分類

本公司在租賃開始日將租賃分為融資租賃和經營租賃。融資租賃是指實質上轉移了與租賃資產所有權有關的幾乎全部風險和報酬的租賃，其所有權最終可能轉移，也可能不轉移。經營租賃是指除融資租賃以外的其他租賃。

一項租賃存在下列一種或多種情形的，本公司通常分類為融資租賃：

1) 在租賃期屆滿時，租賃資產的所有權轉移給承租人。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXV) Lease (Continued)

3. The Company as lessee

At the commencement date, apart from the above-mentioned short-term leases and leases of low-value assets with simplified approach, the Company recognizes right-of-use assets and lease liabilities at the commencement date.

The Company recognizes a lease that has a lease term of 12 months or less as a short-term lease, which shall not contain a purchase option. The Company recognizes a lease as a lease of a low-value asset if the underlying asset is of low value when it is new.

4. The Company as lessor

(1) Classification of leases

A lessor shall classify each of its leases as either an operating lease or a finance lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Otherwise, it is classified as an operating.

Examples of situations that individually or in combination would normally lead to a lease being classified as a finance lease are:

1) the lease transfers ownership of the underlying asset to the lessee by the end of the lease term;

四、 重要會計政策、會計估計(續)

(三十五)租賃(續)

4. 本公司作為出租人的會計處理(續)

(1) 租賃的分類(續)

2) 承租人有購買租賃資產的選擇權，所訂立的購買價款與預計行使選擇權時租賃資產的公允價值相比足夠低，因而在租賃開始日就可以合理確定承租人將行使該選擇權。

3) 資產的所有權雖然不轉移，但租賃期佔租賃資產使用壽命的大部分。

4) 在租賃開始日，租賃收款額的現值幾乎相當於租賃資產的公允價值。

5) 租賃資產性質特殊，如果不作較大改造，只有承租人才能使用。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXV) Lease (Continued)

4. The Company as lessor (Continued)

(1) Classification of leases (Continued)

2) the lessee has the option to purchase the underlying asset at a price that is expected to be sufficiently lower than the fair value at the date the option becomes exercisable for it to be reasonably certain, at the inception date, that the option will be exercised;

3) the lease term is for the major part of the economic life of the underlying asset even if title is not transferred;

4) at the inception date, the present value of the lease payments amounts to at least substantially all of the fair value of the underlying asset; and

5) the underlying asset is of such a specialized nature that only the lessee can use it without major modifications.

四、 重要會計政策、會計估計(續)

(三十五)租賃(續)

4. 本公司作為出租人的會計處理(續)

(1) 租賃的分類(續)

一項租賃存在下列一項或多項跡象的，本公司也可能分類為融資租賃：

1) 若承租人撤銷租賃，撤銷租賃對出租人造成的損失由承租人承擔。

2) 資產餘值的公允價值波動所產生的利得或損失歸屬於承租人。

3) 承租人有能力以遠低於市場水平的租金繼續租賃至下一期間。

(2) 對融資租賃的會計處理

在租賃期開始日，本公司對融資租賃確認應收融資租賃款，並終止確認融資租賃資產。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXV) Lease (Continued)

4. The Company as lessor (Continued)

(1) Classification of leases (Continued)

Indicators of situations that individually or in combination could also lead to a lease being classified as a finance lease are:

1) if the lessee can cancel the lease, the lessor's losses associated with the cancellation are borne by the lessee;

2) gains or losses from the fluctuation in the fair value of the residual accrue to the lessee (for example, in the form of a rent rebate equaling most of the sales proceeds at the end of the lease); and

3) the lessee has the ability to continue the lease for a secondary period at a rent that is substantially lower than market rent.

(2) Accounting for finance lease

At the commencement date, a lessor shall recognize assets held under a finance lease in its statement of financial position and present them as a receivable and terminates the recognition of the financial lease assets.

四、 重要會計政策、會計估計(續)

(三十五)租賃(續)

4. 本公司作為出租人的會計處理(續)

(2) 對融資租賃的會計處理(續)

應收融資租賃款初始計量時，以未擔保餘值和租賃期開始日尚未收到的租賃收款額按照租賃內含利率折現的現值之和作為應收融資租賃款的入賬價值。租賃收款額包括：

1) 扣除租賃激勵相關金額後的固定付款額及實質固定付款額；

2) 取決於指數或比率的可變租賃付款額；

3) 合理確定承租人將行使購買選擇權的情況下，租賃收款額包括購買選擇權的行權價格；

4) 租賃期反映出承租人將行使終止租賃選擇權的情況下，租賃收款額包括承租人行使終止租賃選擇權需支付的款項；

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXV) Lease (Continued)

4. The Company as lessor (Continued)

(2) Accounting for finance lease (Continued)

The initial amount of finance lease receivables equals to the net investment in the lease, that is the gross investment in the lease discounted at the interest rate implicit in the lease. The lease payment includes:

1) fixed payments (including in-substance fixed payments), less any lease incentives payable;

2) variable lease payments that depend on an index or a rate;

3) the exercise price of a purchase option if the lessee is reasonably certain to exercise that option (assessed considering the factors);

4) payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease; and

四、 重要會計政策、會計估計(續)

(三十五)租賃(續)

4. 本公司作為出租人的會計處理(續)

(2) 對融資租賃的會計處理(續)

5) 由承租人、與承租人有關的一方以及有經濟能力履行擔保義務的獨立第三方向出租人提供的擔保餘值。

本公司按照固定的租賃內含利率計算並確認租賃期內各個期間的利息收入，所取得的未納入租賃投資淨額計量的可變租賃付款額在實際發生時計入當期損益。

(3) 對經營租賃的會計處理

本公司在租賃期內各個期間採用直線法或其他系統合理的方法，將經營租賃的租賃收款額確認為租金收入；發生的與經營租賃有關的初始直接費用資本化，在租賃期內按照與租金收入確認相同的基礎進行分攤，分期計入當期損益；取得的與經營租賃有關的未計入租賃收款額的可變租賃付款額，在實際發生時計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXV) Lease (Continued)

4. The Company as lessor (Continued)

(2) Accounting for finance lease (Continued)

5) any residual value guarantees provided to the lessor by the lessee, a party related to the lessee or a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee.

The Company calculates and recognizes interest income for each period of the lease period at a fixed lease inclusion rate, and variable lease payments made that are not included in the net lease investment measurement are recorded in the profit or loss of the current period when actually incurred.

(3) Accounting for operating leases

A lessor shall recognize lease payments from operating leases as income on either a straight-line basis or another systematic basis. A lessor shall add initial direct costs incurred in obtaining an operating lease to the carrying amount of the underlying asset and recognize those costs as an expense over the lease term on the same basis as the lease income. The variable lease payments made in connection with the operating lease that are not included in the lease collection amount are included in the profit or loss of the current period when they actually occur.

四、 重要會計政策、會計估計(續)

(三十六)終止經營

本公司將滿足下列條件之一的，且該組成部分已經處置或劃歸為持有待售類別的、能夠單獨區分的組成部分確認為終止經營組成部分：

(1) 該組成部分代表一項獨立的主要業務或一個單獨的主要經營地區。

(2) 該組成部分是擬對一項獨立的主要業務或一個單獨的主要經營地區進行處置的一項相關聯計劃的一部分。

(3) 該組成部分是專為轉售而取得的子公司。

終止經營的減值損失和轉回金額等經營損益及處置損益作為終止經營損益在利潤表中列示。

(三十七)套期會計

本公司按照套期關係，將套期保值劃分為公允價值套期、現金流量套期和境外淨投資套期。

1. 對於同時滿足下列條件的套期工具，運用套期會計方法進行處理

(1) 套期關係僅由符合條件的套期工具和被套期項目組成。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXVI) Discontinued operations

A discontinued operation is a component of the Company that either has been disposed of, or is classified as held for sale, and

(1) represents a separate major line of business or geographical area of operations,

(2) is part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations or

(3) is a subsidiary acquired exclusively with a view to resale.

Operating gains and losses such as impairment losses and reversal amount of discontinued operations and gains and losses on disposal are shown in the income statement as gains or losses on discontinued operations.

(XXXVII) Hedging accounting

The Company applies hedge accounting to hedging relationships that meet the qualifying criteria. There are three types of hedging relationships, including fair value hedge, cash flow hedge, hedge of a net investment in a foreign operation.

1. A hedging relationship qualifies for hedge accounting only if all of the following criteria are met:

(1) the hedging relationship consists only of eligible hedging instruments and eligible hedged items.

四、 重要會計政策、會計估計(續)

(三十七)套期會計(續)

1. 對於同時滿足下列條件的套期工具，運用套期會計方法進行處理(續)

(2) 在套期開始時，本公司正式指定了套期工具和被套期項目，並準備了關於套期關係和從事套期的風險管理策略和風險管理目標的書面文件。

(3) 套期關係符合套期有效性要求。

套期同時滿足下列條件的，認定套期關係符合套期有效性要求：

1) 被套期項目和套期工具之間存在經濟關係。該經濟關係使得套期工具和被套期項目的價值因面臨相同的被套期風險而發生方向相反的變動。

2) 被套期項目和套期工具經濟關係產生的價值變動中，信用風險的影響不佔主導地位。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXVII) Hedging accounting (Continued)

1. A hedging relationship qualifies for hedge accounting only if all of the following criteria are met: (Continued)

(2) at the inception of the hedging relationship there is formal designation and documentation of the hedging relationship and the Company's risk management objective and strategy for undertaking the hedge.

(3) the hedging relationship meets the hedge effectiveness requirements

The hedging relationship meets all of the following hedge effectiveness requirements:

(1) there is an economic relationship between the hedged item and the hedging instrument. This economic relationship causes the hedging instrument and the hedged item to change in opposite directions due to the same hedged risk;

(2) the effect of credit risk does not dominate the value changes that result from that economic relationship; and

四、 重要會計政策、會計估計(續)

(三十七)套期會計(續)

1. 對於同時滿足下列條件的套期工具，運用套期會計方法進行處理(續)

3) 套期關係的套期比率，等於公司實際套期的被套期項目數量與對其進行套期的套期工具實際數量之比，但不反映被套期項目和套期工具相對權重的失衡，這種失衡會導致套期無效，並可能產生與套期會計目標不一致的會計結果。

2. 公允價值套期會計處理

(1) 套期工具產生的利得或損失計入當期損益。如果套期工具是對選擇以公允價值計量且其變動計入其他綜合收益的非交易性權益工具投資(或其組成部分)進行套期的，套期工具產生的利得或損失計入其他綜合收益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXVII) Hedging accounting (Continued)

1. A hedging relationship qualifies for hedge accounting only if all of the following criteria are met: (Continued)

(3) the hedge ratio of the hedging relationship is the same as that resulting from the quantity of the hedged item that the Company actually hedges and the quantity of the hedging instrument that the Company actually uses to hedge that quantity of hedged item. However, that designation shall not reflect an imbalance between the weightings of the hedged item and the hedging instrument that would create hedge ineffectiveness that could result in an accounting outcome that would be inconsistent with the purpose of hedge accounting.

2. Fair value hedges accounting

(1) the gain or loss on the hedging instrument shall be recognised in profit or loss (or other comprehensive income, if the hedging instrument hedges an equity instrument for which the Company has elected to present changes in fair value in other comprehensive income)

四、 重要會計政策、會計估計(續)

(三十七)套期會計(續)

2. 公允價值套期會計處理(續)

(2) 被套期項目因被套期風險敞口形成的利得或損失計入當期損益，同時調整未以公允價值計量的已確認被套期項目的賬面價值。被套期項目為以公允價值計量且其變動計入其他綜合收益的金融資產(或其組成部分)的，其因被套期風險敞口形成的利得或損失計入當期損益，其賬面價值已經按公允價值計量，不需要調整；被套期項目為公司選擇以公允價值計量且其變動計入其他綜合收益的非交易性權益工具投資(或其組成部分)的，其因被套期風險敞口形成的利得或損失計入其他綜合收益，其賬面價值已經按公允價值計量，不需要調整。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXVII) Hedging accounting (Continued)

2. Fair value hedges accounting (Continued)

(2) the hedging gain or loss on the hedged item shall adjust the carrying amount of the hedged item and be recognized in profit or loss. If the hedged item is a financial asset (or a component thereof) that is measured at fair value through other comprehensive income, the hedging gain or loss on the hedged item shall be recognized in profit or loss. However, if the hedged item is an equity instrument for which the Company has elected to present changes in fair value in other comprehensive income, those amounts shall remain in other comprehensive income. When a hedged item is an unrecognized firm commitment (or a component thereof), the cumulative change in the fair value of the hedged item subsequent to its designation is recognized as an asset or a liability with a corresponding gain or loss recognized in profit or loss.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(三十七)套期會計(續)

(XXXVII) Hedging accounting (Continued)

2. 公允價值套期會計處理(續)

2. Fair value hedges accounting (Continued)

被套期項目為尚未確認的確定承諾(或其組成部分)的，其在套期關係指定後因被套期風險引起的公允價值累計變動額確認為一項資產或負債，相關的利得或損失計入各相關期間損益。當履行確定承諾而取得資產或承擔負債時，調整該資產或負債的初始確認金額，以包括已確認的被套期項目的公允價值累計變動額。

When a hedged item in a fair value hedge is a firm commitment (or a component thereof) to acquire an asset or assume a liability, the initial carrying amount of the asset or the liability that results from the Company meeting the firm commitment is adjusted to include the cumulative change in the fair value of the hedged item that was recognized in the statement of financial position.

(3) 被套期項目為以攤餘成本計量的金融工具(或其組成部分)的，對被套期項目賬面價值所作的調整按照開始攤銷日重新計算的實際利率進行攤銷，並計入當期損益。該攤銷可以自調整日開始，但不晚於對被套期項目終止進行套期利得和損失調整的時點。被套期項目為以公允價值計量且其變動計入其他綜合收益的金融資產(或其組成部分)的，則按照相同的方式對累計已確認的套期利得或損失進行攤銷，並計入當期損益，但不調整金融資產(或其組成部分)的賬面價值。

(3) Any adjustment arising from above shall be amortized to profit or loss if the hedged item is a financial instrument (or a component thereof) measured at amortized cost. Amortization may begin as soon as an adjustment exists and shall begin no later than when the hedged item ceases to be adjusted for hedging gains and losses. The amortization is based on a recalculated effective interest rate at the date that amortization begins. In the case of a financial asset (or a component thereof) that is a hedged item and that is measured at fair value through other comprehensive income, amortization applies in the same manner but to the amount that represents the cumulative gain or loss previously recognized instead of by adjusting the carrying amount.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(三十七)套期會計(續)

(XXXVII) Hedging accounting (Continued)

3. 現金流量套期會計處理

(1) 套期工具產生的利得或損失中屬於套期有效的部分，作為現金流量套期儲備，計入其他綜合收益。現金流量套期儲備的金額，按照下列兩項的絕對額中較低者確定：

1) 套期工具自套期開始的累計利得或損失；

2) 被套期項目自套期開始的預計未來現金流量現值的累計變動額。每期計入其他綜合收益的現金流量套期儲備的金額為當期現金流量套期儲備的變動額。

(2) 套期工具產生的利得或損失中屬於套期無效的部分(即扣除計入其他綜合收益後的其他利得或損失)，計入當期損益。

3. Cash flow hedges accounting

(1) the separate component of equity associated with the hedged item (cash flow hedge reserve) is adjusted to the lower of the following:

1) the cumulative gain or loss on the hedging instrument from inception of the hedge; and

2) the cumulative change in fair value (present value) of the hedged item (i.e. the present value of the cumulative change in the hedged expected future cash flows) from inception of the hedge.

(2) the portion of the gain or loss on the hedging instrument that is determined to be an effective hedge (the portion that is offset by the change in the cash flow hedge reserve calculated in accordance with (a)) shall be recognized in other comprehensive income.

四、 重要會計政策、會計估計(續)

(三十七)套期會計(續)

3. 現金流量套期會計處理(續)

(3) 現金流量套期儲備的金額，按照下列規定處理：

1) 被套期項目為預期交易，且該預期交易使公司隨後確認一項非金融資產或非金融負債的，或者非金融資產或非金融負債的預期交易形成一項適用於公允價值套期會計的確定承諾時，則將原在其他綜合收益中確認的現金流量套期儲備金額轉出，計入該資產或負債的初始確認金額。

2) 對於不屬於前一條涉及的現金流量套期，在被套期的預期現金流量影響損益的相同期間，將原在其他綜合收益中確認的現金流量套期儲備金額轉出，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXVII) Hedging accounting (Continued)

3. Cash flow hedges accounting (Continued)

(3) the amount that has been accumulated in the cash flow hedge reserve shall be accounted for as follows:

1) if a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or a non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Company shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or the liability.

2) for cash flow hedges other than those covered by 1), that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.

四、 重要會計政策、會計估計(續)

(三十七)套期會計(續)

3. 現金流量套期會計處理(續)

3) 如果在其他綜合收益中確認的現金流量套期儲備金額是一項損失，且該損失全部或部分預計在未來會計期間不能彌補的，則在預計不能彌補時，將預計不能彌補的部分從其他綜合收益中轉出，計入當期損益。

4. 境外經營淨投資套期

對境外經營淨投資的套期，包括對作為淨投資的一部分進行會計處理的貨幣性項目的套期，本公司按照類似於現金流量套期會計的規定處理：

(1) 套期工具形成的利得或損失中屬於套期有效的部分，應當計入其他綜合收益。

全部或部分處置境外經營時，上述計入其他綜合收益的套期工具利得或損失應當相應轉出，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXVII) Hedging accounting (Continued)

3. Cash flow hedges accounting (Continued)

3) however, if that amount is a loss and the Company expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment

4. Hedges of a net investment in a foreign operation

Hedges of a net investment in a foreign operation, including a hedge of a monetary item that is accounted for as part of the net investment, shall be accounted for similarly to cash flow hedges:

(1) the portion of the gain or loss on the hedging instrument that is determined to be an effective hedge shall be recognized in other comprehensive income.

The cumulative gain or loss on the hedging instrument relating to the effective portion of the hedge that has been accumulated in the foreign currency translation reserve shall be reclassified from equity to profit or loss as a reclassification adjustment on the disposal or partial disposal of the foreign operation.

四、 重要會計政策、會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(三十七)套期會計(續)

(XXXVII) Hedging accounting (Continued)

4. 境外經營淨投資套期(續)

(2) 套期工具形成的利得或損失中屬於套期無效的部分，應當計入當期損益。

4. Hedges of a net investment in a foreign operation (Continued)

(2) the ineffective portion shall be recognized in profit or loss.

5. 終止運用套期會計

對於發生下列情形之一的，則終止運用套期會計：

(1) 因風險管理目標發生變化，導致套期關係不再滿足風險管理目標。

(2) 套期工具已到期、被出售、合同終止或已行使。

(3) 被套期項目與套期工具之間不再存在經濟關係，或者被套期項目和套期工具經濟關係產生的價值變動中，信用風險的影響開始佔主導地位。

(4) 套期關係不再滿足本準則所規定的運用套期會計方法的其他條件。在適用套期關係再平衡的情況下，企業應當首先考慮套期關係再平衡，然後評估套期關係是否滿足本準則所規定的運用套期會計方法的條件。

5. End of application

The Company shall prospectively cease applying to a hedged item if it met one of the following conditions:

(1) Due to changes in risk management objectives, the hedging relationship no longer satisfies the risk management objectives;

(2) The hedging instrument has expired, been sold, terminated or exercised;

(3) The impact of credit risk begins to dominate in the economic relationship between the hedged project and the hedging instrument, or in the change in value generated by the economic relationship between the hedged project and the hedging instrument;

(4) The hedging relationship no longer satisfies other conditions for the use of hedge accounting methods as set out in this Standard. Where hedging relationship rebalancing applies, an enterprise should first consider the rebalancing of hedging relationships and then assess whether the hedging relationship satisfies the conditions for the use of hedging accounting methods as set out in this Standard.

四、 重要會計政策、會計估計(續)

(三十七)套期會計(續)

5. 終止運用套期會計(續)

終止套期會計可能會影響套期關係的整體或其中一部分，在僅影響其中一部分時，剩餘未受影響的部分仍適用套期會計。

6. 信用風險敞口的公允價值選擇

當使用以公允價值計量且其變動計入當期損益的信用衍生工具管理金融工具(或其組成部分)的信用風險敞口時，可以在該金融工具(或其組成部分)初始確認時、後續計量中或尚未確認時，將其指定為以公允價值計量且其變動計入當期損益的金融工具，並同時作出書面記錄，但應同時滿足下列條件：

(1) 金融工具信用風險敞口的主體(如借款人或貸款承諾持有人)與信用衍生工具涉及的主體相一致；

(2) 金融工具的償付級次與根據信用衍生工具條款須交付的工具的償付級次相一致。

(三十八)重要會計政策、會計估計的變更

1. 會計政策變更

本報告期主要會計政策未發生變更。

2. 會計估計變更

本報告期主要會計估計未發生變更。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (CONTINUED)

(XXXVII) Hedging accounting (Continued)

5. End of application (Continued)

Cessation of hedge accounting may affect the whole or part of the hedge relationship, and if only one part of it is affected, the remaining unaffected portion still applies to hedge accounting.

6. Option to designate a credit exposure as measured at fair value

If the Company uses a credit derivative that is measured at fair value through profit or loss to manage the credit risk of all, or a part of, a financial instrument (credit exposure) it may designate that financial instrument to the extent that it is so managed (ie all or a proportion of it) as measured at fair value through profit or loss if:

(1) the name of the credit exposure (for example, the borrower, or the holder of a loan commitment) matches the reference entity of the credit derivative; and

(2) the seniority of the financial instrument matches that of the instruments that can be delivered in accordance with the credit derivative.

(XXXVIII) Significant changes in accounting policies and estimates

1. Changes in accounting policies

No accounting policies were changed during the reporting period.

2. Changes in accounting estimates

No accounting estimates were changed during the reporting period.

五、 稅項 V. TAXES

（一） 公司主要稅種和稅率 (I) Main categories of tax and tax rates

稅種 Taxes	計稅依據 Tax basis	稅率 Tax rate	備註 Notes
增值稅 Value-added tax (VAT)	境內銷售；提供加工勞務 Domestic sales; Processing services	13%	
	水費；氣費；房屋租賃費 Water rate; Gas fees; Rent	9%	
	提供物管服務 Property management services	6%	
	簡易計稅方法 Simple Tax Computation	5%或3% 5% or 3%	
房產稅 Property tax	按照房產原值的70%（或租金收入）為納稅基準 70% of the original value of the property (or rental income)	從價1.2%、從租12% 1.2% (for property value) 12% (for rental income)	
城鎮土地使用稅 Urban land use tax	實際佔用的土地面積 Land area actually occupied	6元／m^2、8元／m^2 6 yuan/m^2, 8 yuan/m^2	
資源稅 Resource tax	按實際取水量 Water actually consumed	2.69/m^3	
企業所得稅 Business income tax	應納稅所得額 Taxable income	15%、25%	
城市維護建設稅 Urban maintenance and construction tax	實繳流轉稅稅額 Turnover tax actually paid	7%	
教育費附加 Education surcharge	實繳流轉稅稅額 Turnover tax actually paid	3%	
地方教育附加 Local education surcharge	實繳流轉稅稅額 Turnover tax actually paid	2%	

五、 稅項(續)

V. TAXES (CONTINUED)

（一） 公司主要稅種和稅率(續)

(I) Main categories of tax and tax rates (Continued)

不同納稅主體所得稅稅率說明：

Different enterprise income tax rates applicable to different taxpayers:

納稅主體名稱	Taxpayer	所得稅稅率 Tax Rate
成都四威科技股份有限公司	Chengdu Siwi Science And Technology Company Limited	15%
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd	15%
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd	25%
成都中菱無線通信電纜有限公司	Chengdu Zhongling Wireless Communication Cable Co., L	25%

（二） 稅收優惠政策及依據

(II) The preferential tax policy and the basis

公司於2021年12月15日取得四川省科學技術廳、四川省財政廳、國家稅務總局四川省稅務局聯合頒發的高新技術企業證書，證書編號為GR202151003385,有效期三年，自2021年至2023年按15%的稅率享受企業所得稅優惠。

The company obtained the High-tech Enterprise Certificate on 15 December 2021, with a validity period of 3 years, and the certificate number is GR202151003385. The enterprise income tax will be paid at a reduced tax rate of 15% from 2021 to 2023

公司所屬子公司成都中住光纖有限公司於2020年9月11日取得四川省科學技術廳、四川省財政廳、國家稅務總局四川省稅務局聯合頒發的高新技術企業證書，證書編號為GR202051001074，有效期三年，自2020年至2022年按15%的稅率享受企業所得稅優惠。

The subsidiary company Chengdu SEI Optical Fiber Co., Ltd. obtained the High-tech Enterprise Certificate on 11 September 2020. The certificate is valid for 3 years. The certificate number is GR202051001074. The enterprise income tax will be paid at a reduced tax rate of 15% from 2020 to 2022.

（三） 其他説明

(III) Other notes

員工個人所得稅由公司代扣代繳。

Employee's individual income tax is withheld and paid by the company.

六、 合併財務報表主要項目註釋

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT

註釋1 貨幣資金

Note 1 Cash and bank balances

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
庫存現金	Cash on hand		5,084.13
銀行存款	Cash in bank	**538,294,709.49**	478,180,134.59
其他貨幣資金	Other cash and bank balance	**79,390.60**	181,705.59
合計	Total	**538,374,100.09**	478,366,924.31
其中：存放在境外的款項總額	Including: Overseas cash and bank balance		

其中受限制的貨幣資金明細如下：

The details of restricted cash and bank balances are as follows:

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
信用證保證金	L/C guarantee deposit	**79,390.60**	181,705.59
用於擔保的定期存款或通知存款	Fixed deposit that used for pledge	**6,058,849.23**	6,012,895.00
合計	Total	**6,138,239.83**	6,194,600.59

截止2022年6月30日，公司受限制的貨幣資金原因說明詳見附註六註釋50，除上述使用受限制的貨幣資金外，公司不存在存放境外或其他有潛在收回風險的款項。

As of June 30, 2022, the reasons for the restricted cash and bank balances of the Company are detailed in Section VI (Note 50). Except for the restricted cash and bank balances mentioned above, the Company does not have funds deposited overseas or other funds with potential recovery risks.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋2 應收票據

Note 2 Notes receivable

1. 應收票據分類列示

1. Details of notes receivable on categories

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
銀行承兑匯票	Bank acceptance		
商業承兑匯票	Trade acceptance	**220,408.00**	1,961,545.37
小計	Subtotal	**220,408.00**	1,961,545.37
減：壞賬準備	Less: Provision for bad debts	**90,814.77**	650,823.05
合計	Total	**129,593.23**	1,310,722.32

2. 應收票據預期信用損失分類列示

2. Details of notes receivable with provision for bad debts on categories

類別	Categories	期末餘額 Closing balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額 Amount	比例(%) to total(%)	金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的應收票據	Notes receivable with provision made on an individual basis					
按組合計提預期信用損失的應收票據	Notes receivable with provision made on a collective basis	220,408.00	100.00	90,814.77	41.20	129,593.23
其中：銀行承兑匯票	Including: Bank acceptance					
商業承兑匯票	Trade acceptance	220,408.00	100.00	90,814.77	41.20	129,593.23
合計	Total	220,408.00	100.00	90,814.77	41.20	129,593.23

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋2 應收票據(續)

Note 2 Notes receivable (Continued)

2. 應收票據預期信用損失分類列示(續)

2. Details of notes receivable with provision for bad debts on categories (Continued)

續：

Continued:

		期初餘額 Opening balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
類別 Categories		金額 Amount	比例(%) to total(%)	金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的應收票據	Notes receivable with provision made on an individual basis					
按組合計提預期信用損失的應收票據	Notes receivable with provision made on a collective basis	1,961,545.37	100.00	650,823.05	33.18	1,310,722.32
其中：銀行承兑匯票	Including: Bank acceptance					
商業承兑匯票	Trade acceptance	1,961,545.37	100.00	650,823.05	33.18	1,310,722.32
合計	Total	1,961,545.37	100.00	650,823.05	33.18	1,310,722.32

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋2 應收票據(續)

Note 2 Notes receivable (Continued)

3. 按組合計提預期信用損失的應收票據

3. Notes receivable with provision made on a collective basis

組合名稱 Items	期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
商業承兌匯票組合 Trade acceptance portfolio	220,408.00	90,814.77	41.20
合計 Total	220,408.00	90,814.77	

4. 本期計提、收回或轉回的壞賬準備情況

4. Changes in provision for bad debts in current period

類別 Categories	期初餘額 Opening balance	本期變動情況 Changes 計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他變動 Others	期末餘額 Closing balance
單項計提預期信用損失的應收票據 Notes receivable with provision made on an individual basis						
按組合計提預期信用損失的應收票據 Notes receivable with provision made on a collective basis	650,823.05		560,008.28			90,814.77
其中：銀行承兌匯票 Including: Bank acceptance	650,823.05		560,008.28			90,814.77
商業承兌匯票 Trade acceptance	650,823.05		560,008.28			90,814.77
合計 Total	650,823.05		560,008.28			90,814.77

5. 期末公司無已質押的應收票據

5. No pledged notes at the balance sheet date

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋2 應收票據(續)

Note 2 Notes receivable (Continued)

6. 期末公司已背書或貼現且資產負債表日尚未到期的應收票據

6. Endorsed or discounted but undue notes at the balance sheet date

項目	Items	期末終止確認金額 Closing balance derecognized	期末未終止確認金額 Closing balance not yet derecognized
銀行承兑匯票	Bank acceptance	**77,108,124.77**	
合計	Total	**77,108,124.77**	

銀行承兑匯票的承兑人是商業銀行，由於商業銀行具有較高的信用，銀行承兑匯票到期不獲支付的可能性較低，故公司將已背書或貼現的銀行承兑匯票予以終止確認。但如果該等票據到期不獲支付，依據《票據法》的規定，公司仍將對持票人承擔連帶責任。

Due to the fact that the acceptor of bank acceptance is commercial banks with high credit level, and bank acceptances are less likely to be disbursed when they mature, the Company will terminate the endorsed or discounted bank acceptance. However, if such notes are not paid when they mature, the Company will still be jointly and severally liable to the bearer under The Negotiable Instruments Act.

7. 期末公司因出票人未履約而將其轉應收賬款的票據

7. Notes transfer to accounts receivable due to non-performance of the drawer during the end of the period

項目	Items	Transfer to accounts receivable 期末轉應收賬款金額
商業承兑匯票	Trade acceptance	**27,710.82**
合計	Total	**27,710.82**

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋3 應收賬款

Note 3 Accounts receivable

1. 按賬齡披露應收賬款

1. Details of accounts receivable with age analysis method

賬齡	Ages	期末餘額 Closing balance	期初餘額 Opening balance
1年以內	Within 1 year	**51,956,728.04**	58,386,413.63
1-2年	1-2 years	**1,103,010.49**	2,353,670.48
2-3年	2-3 years	**1,742,996.08**	6,527,124.13
3年以上	Over 3 years	**53,903,920.88**	51,202,542.82
小計	Subtotal	**108,706,655.49**	118,469,751.06
減：壞賬準備	Less: Provision for bad debts	**54,361,747.56**	55,485,794.34
合計	Total	**54,344,907.93**	62,983,956.72

2. 按壞賬準備計提方法分類披露

2. Details of accounts receivable with provision for bad debts on categories

類別	Categories	期末餘額 Closing balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額 Amount	比例(%) to total (%)	金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	46,514,321.66	42.79	46,514,321.66	100.00	
按組合計提預期信用損失的應收賬款	Receivable with provision Made on a collective basis	62,192,333.83	57.21	7,847,425.90	12.62	54,344,907.93
其中：關聯方組合	Including: Related party portfolio	1,368,588.74	1.26	6,842.94	0.50	1,361,745.80
非關聯方組合	Non-related party portfolio	60,823,745.09	55.95	7,840,582.96	12.89	52,983,162.13
合計	Total	108,706,655.49	100.00	54,361,747.56	50.01	54,344,907.93

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋3 應收賬款(續)

Note 3 Accounts receivable (Continued)

2. 按壞賬準備計提方法分類披露(續)

2. Details of accounts receivable with provision for bad debts on categories (Continued)

續：

Continued:

類別 Categories		期初餘額 Closing balance 賬面餘額 Book balance 金額 Amount	比例(%) to total (%)	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	46,978,797.08	39.65	46,978,797.08	100.00	
按組合計提預期信用損失的應收賬款	Receivable with provision made on a collective basis	71,490,953.98	60.35	8,506,997.26	11.90	62,983,956.72
其中：關聯方組合	Including: Related party portfolio	1,470,735.61	1.24	7,353.67	0.50	1,463,381.94
非關聯方組合	Non-related party portfolio	70,020,218.37	59.11	8,499,643.59	12.14	61,520,574.78
合計	Total	118,469,751.06	100.00	55,485,794.34	46.84	62,983,956.72

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋3 應收賬款(續)

Note 3 Accounts receivable (Continued)

3. 單項計提預期信用損失的應收賬款

3. Accounts receivable with provision made on an individual basis

單位名稱 Debtors	賬面餘額 Book balance	期末餘額 Closing balance 壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提理由 Reasons
KAB/VOLEX KABKableprektion KAB/VOLEX KABKableprektion	2,058,597.74	2,058,597.74	100.00	預計無法收回 Not expect to be recoverable
東方電氣新能源設備(杭州)有限公司 Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd	1,985,718.44	1,985,718.44	100.00	預計無法收回 Not expect to be recoverable
瀋陽亨富達通訊器材有限公司 Shenyang Hengfuda Communication Equipment Co., Ltd	1,621,814.62	1,621,814.62	100.00	預計無法收回 Not expect to be recoverable
四川川東機電設備安裝公司 Sichuan Chuandong Electromechanical Equipment Installation Company	1,606,692.41	1,606,692.41	100.00	預計無法收回 Not expect to be recoverable
重慶市雄鷹通信(集團)有限公司 Chongqing Xiongying Communication Co., Ltd	1,414,724.47	1,414,724.47	100.00	預計無法收回 Not expect to be recoverable
義烏市志昊達電子商務有限公司 Yiwu Zhihaoda e-commerce Co., Ltd	1,344,969.65	1,344,969.65	100.00	預計無法收回 Not expect to be recoverable
杭州韓益塑料管材有限公司 Hangzhou Hanyi Plastic Pipe Materials Co., Ltd.	1,156,614.94	1,156,614.94	100.00	預計無法收回 Not expect to be recoverable
中國郵電器材公司中南公司 Zhongnan Company, China Postal And Electrical Material Company	1,116,797.27	1,116,797.27	100.00	預計無法收回 Not expect to be recoverable
浙江萬能通信器材集團有限公司 Zhejiang Wanneng Communications Group Co., Ltd.	1,079,528.38	1,079,528.38	100.00	預計無法收回 Not expect to be recoverable
其他367家單位 Others	33,128,863.74	33,128,863.74	100.00	預計無法收回 Not expect to be recoverable
合計 Total	46,514,321.66	46,514,321.66		

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋3 應收賬款(續)

Note 3 Accounts receivable (Continued)

4. 按組合計提預期信用損失的應收賬款

4. Accounts receivable with provision made on a collective basis

(1) 關聯方組合

(1) Related party portfolio

賬齡	Age	期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	899,474.52	4,497.38	0.50
1-2年	1-2 years	344,800.60	1,724.00	0.50
2-3年	2-3 years	10,056.08	50.29	0.50
3年以上	Over 3 years	114,257.54	571.27	0.50
合計	Total	1,368,588.74	6,842.94	0.50

(2) 非關聯方組合

(2) Non-related party portfolio

賬齡	Age	期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	51,057,253.52	1,800,545.52	3.53
1-2年	1-2 years	758,209.89	202,486.39	26.71
2-3年	2-3 years	1,714,881.33	733,609.89	42.78
3年以上	Over 3 years	7,293,400.35	5,103,941.16	69.98
合計	Total	60,823,745.09	7,840,582.96	12.89

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋3 應收賬款(續)

Note 3 Accounts receivable (Continued)

5. 本期計提、收回或轉回的壞賬準備情況

5. Changes in provision for bad debts

類別 Categories		期初餘額 Opening balance	本期變動情況 Changes 計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write- off	其他變動 Others	期末餘額 Closing balance
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	46,978,797.08		464,475.42			**46,514,321.66**
按組合計提預期信用損失的應收賬款	Receivable with provision made on a collective basis	8,506,997.26		659,571.36			**7,847,425.90**
其中：關聯方組合	Including: Related party portfolio	7,353.67		510.73			**6,842.94**
非關聯方組合	Non-related party portfolio	8,499,643.59		659,060.63			**7,840,582.96**
合計	Total	55,485,794.34		1,124,046.78			**54,361,747.56**

其中：本期壞賬準備轉回或收回金額重要的應收賬款如下：

Including: The details of Recovery or reversal are as follows:

單位名稱 Debtors	轉回或收回金額 Recovery or reversal amount	轉回或收回方式 Recovery or reversal method
東方電氣新能源設備(杭州)有限公司 Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd	464,475.42	破產清算債務清償 Liquidation of debts
合計 Total	464,475.42	

6. 本期無實際核銷的應收賬款

6. No accounts receivable write-off in current period

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋3 應收賬款(續)

Note 3 Accounts receivable (Continued)

7. 按欠款方歸集的期末餘額前五名應收賬款

7. Details of the top 5 debtors with largest balances

單位名稱	Debtors	期末餘額 Closing balance	佔應收賬款期末餘額的比例(%) Proportion to the total balance of accounts receivable (%)	已計提壞賬準備 Provision for bad debts
中車株洲電力機車有限公司	CRRC Zhuzhou Locomotive Co., Ltd.	**8,123,145.44**	7.47	321,676.56
柳州機車車輛有限公司	Liuzhou Locomotives Vehicle Factory	**7,173,430.60**	6.60	284,067.85
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	**6,971,482.97**	6.41	276,070.73
中國聯合網絡通信有限公司包頭市分公司	China United Network Communications Corporation Limited – Baotou Branch	**4,282,000.00**	3.94	169,567.20
中車資陽機車有限公司	CRRC Ziyang Locomotive Co., Ltd.	**3,031,432.54**	2.79	1,178,714.87
合計	Total	**29,581,491.55**	27.21	2,230,097.21

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋4 應收款項融資

Note 4 Receivables financing

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
銀行承兑匯票	Bank acceptance	**81,142,985.20**	80,904,604.71
合計	Total	**81,142,985.20**	80,904,604.71

(1) 本公司經常對銀行承兑匯票進行背書，業務模式是既以收取合同現金流量為目標又以出售該金融資產為目標，列報為「應收款項融資」，期末背書未到期銀行承兑匯票終止確認。

(2) 經評估，公司認為報告期所持有的銀行承兑匯票不存在重大信用風險，不會因承兑人違約而產生重大損失。

(1) The company often endorses bank acceptances. Its business model is to collect cash flow from contract as well as sell the financial assets as the target, and it is listed as "receivables financing". The final endorsement of bank acceptances before maturity is terminated.

(2) After evaluation, the Company believes that there is no significant credit risk in the bank acceptances held during the reporting period and no significant loss will occur due to the acceptor's default.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋5 預付款項

Note 5 Advance to suppliers

1. 預付款項按賬齡列示

1. Details of advance to suppliers with age analysis method

賬齡 Age		期末餘額 Closing balance 金額 Amount	比例(%) Proportion to total (%)	期初餘額 Opening balance 金額 Amount	比例(%) Proportion to total (%)
1年以內	Within 1 year	**3,900,561.72**	**96.15**	2,804,548.64	94.20
1至2年	1-2 years				
2至3年	2-3 years	**164.76**	**0.01**	16,277.22	0.55
3年以上	Over 3 years	**155,854.32**	**3.84**	156,319.08	5.25
合計	Total	**4,056,580.80**	**100.00**	2,977,144.94	100.00

2. 按預付對像歸集的期末餘額前五名的預付款情況

2. Details of the top 5 debtors with largest balances

單位名稱 Debtors	期末餘額 Closing balance	佔預付款項總額的比例(%) Proportion to the total balance of advance to suppliers	未結算原因 Reasons
國網四川省電力公司 State Grid Sichuan Electric Power Company	1,757,950.81	43.34	暫未結算 No settlement
德陽合興銅材貿易有限公司 Deyang Hexing Copper Trading Co., Ltd.	1,159,821.00	28.59	暫未結算 No settlement
國網四川省電力公司天府新區供電公司 State Grid Sichuan Electric Power Company Tianfu New Area Power Supply	311,918.54	7.69	暫未結算 No settlement
昆山嘉浩工業科技有限公司 Kunshan Jiahao Industrial Science and Technology Co., Ltd.	287,568.28	7.09	暫未結算 No settlement
銅陵頂科鍍錫銅線公司 Tongling Tinco Tinned Wires Co., Ltd.	71,757.32	1.77	暫未結算 No settlement
合計 Total	3,589,015.95	88.47	

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋6 其他應收款

Note 6 Other receivables

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
應收利息	Interests receivables		
應收股利	Dividends receivable		
其他應收款	Other receivables	**3,531,973.11**	35,401,837.91
合計	Total	**3,531,973.11**	35,401,837.91

註： 上表中其他應收款指扣除應收利息、應收股利後的其他應收款。

Note: Other receivables in the above table refer to other receivables after deducting interest receivable and dividends receivable.

其他應收款

Other receivables

1. 按賬齡披露

1. Details of other receivables with age analysis method

賬齡	Age	期末餘額 Closing balance	期初餘額 Opening balance
1年以內	Within 1 year	**471,558.17**	32,746,329.08
1-2年	1-2 years	**558,441.62**	2,324,650.66
2-3年	2-3 years	**570,085.70**	109,601.88
3-4年	3-4 years	**129,767.41**	94,766.82
4-5年	4-5 years	**1,570,809.56**	99,350.65
5年以上	Over 5 years	**28,940,950.05**	28,889,710.18
小計	Subtotal	**32,241,612.51**	64,264,409.27
減：壞賬準備	Less: Provision for bad deb	**28,709,639.40**	28,862,571.36
合計	Total	**3,531,973.11**	35,401,837.91

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋6 其他應收款(續)

Note 6 Other receivables (Continued)

2. 按款項性質分類情況

2. Details of other receivables categorized by nature

款項性質	Nature of receivables	期末餘額 Closing balance	期初餘額 Opening balance
股權轉讓款	Equity transfer payment		31,330,150.00
押金、備用金、保證金	Deposit, reserve and assurance	**6,758,839.08**	9,325,031.10
暫付款項	Temporary advance payment receivable	**25,482,773.43**	23,609,228.17
合計	Total	**32,241,612.51**	64,264,409.27

3. 按金融資產減值三階段披露

3. Details of other receivable with impairment three phase

項目	Items	期末餘額 Closing balance			期初餘額 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面價值 Carrying amount	賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面價值 Carrying amount
第一階段	Phase I	**3,549,721.73**	**17,748.62**	**3,531,973.11**	35,579,737.07	177,899.16	35,401,837.91
第二階段	Phase II						
第三階段	Phase III	**28,691,890.78**	**28,691,890.78**		28,684,672.20	28,684,672.20	
合計	Total	**32,241,612.51**	**28,709,639.40**	**3,531,973.11**	64,264,409.27	28,862,571.36	35,401,837.91

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋6 其他應收款(續)

Note 6 Other receivables (Continued)

4. 按壞賬準備計提方法分類披露

4. Details of accounts receivable with provision for bad debts on categories

類別 Categories		期末餘額 Closing balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額 Amount	比例(%) Proportion (%)	金額 Amount	計提比例(%) Proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的其他應收款	Receivable with provision made on an individual basis	4,320,646.95	13.40	4,320,646.95	100.00	
按組合計提預期信用損失的其他應收款	Receivable with provision made on a collective basis	27,920,965.56	86.60	24,388,992.45	87.35	3,531,973.11
其中：非關聯方的押金、備用金、保證金組合	Including: Portfolio grouped with deposit, reserve and assurance of non-related party	6,758,839.08	20.96	5,751,617.97	85.10	1,007,221.11
關聯方組合	Portfolio grouped with related party	1,867,874.94	5.79	9,339.38	0.50	1,858,535.56
其他往來組合	Others	19,294,251.54	59.84	18,628,035.10	96.55	666,216.44
合計	Total	32,241,612.51	100.00	28,709,639.40	89.05	3,531,973.11

續： Continued:

類別 Categories		期初餘額 Opening balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額 Amount	比例(%) Proportion (%)	金額 Amount	計提比例(%) Proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的其他應收款	Receivable with provision made on an individual basis	4,320,646.95	6.72	4,320,646.95	100.00	
按組合計提預期信用損失的其他應收款	Receivable with provision made on a collective basis	59,943,762.32	93.28	24,541,924.41	40.94	35,401,837.91
其中：非關聯方的押金、備用金、保證金組合	Including: Portfolio grouped with deposit, reserve and assurance of non-related party	7,588,202.28	11.81	5,896,390.91	77.70	1,691,811.37
關聯方組合	Portfolio grouped with related party	1,807,995.98	2.81	9,040.45	0.50	1,798,955.53
其他往來組合	Others	50,547,564.06	78.66	18,636,493.05	36.87	31,911,071.01
合計	Total	64,264,409.27	100.00	28,862,571.36	44.91	35,401,837.91

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋6 其他應收款(續)

Note 6 Other receivables (Continued)

5. 單項計提預期信用損失的其他應收款情況

5. Other receivable with provision made on an individual basis

單位名稱 Debtors	賬面餘額 Book balance	期末餘額 Closing balance 壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提理由 Reasons
夏查德 XIACHADE	3,000,000.00	3,000,000.00	100.00	預計無法收回 Aged receivables, not expect to be recoverable
四川天信投資集團有限公司 Sichuan Tianxin Investment Group Co., Ltd	500,000.00	500,000.00	100.00	預計無法收回 Aged receivables, not expect to be recoverable
成都皮克電源有限公司 Chengdu Peak Power Supply Co., Ltd.	248,940.91	248,940.91	100.00	預計無法收回 Aged receivables, not expect to be recoverable
其他 Others	571,706.04	571,706.04	100.00	預計無法收回 Aged receivables, not expect to be recoverable
合計 Total	4,320,646.95	4,320,646.95	100.00	

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋6 其他應收款(續)

Note 6 Other receivables (Continued)

6. 按組合計提預期信用損失的其他應收款

6. Other receivable with provision made on a collective basis

組合名稱	Portfolio	期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
非關聯方的押金、備用金、保證金組合	Portfolio grouped with deposit, reserve and assurance of non-related party	6,758,839.08	5,751,617.97	85.10
關聯方組合	Portfolio grouped with related party	1,867,874.94	9,339.38	0.50
其他往來組合	Others	19,294,251.54	18,628,035.10	96.55
合計	Total	27,920,965.56	24,388,992.45	87.35

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋6 其他應收款(續)

Note 6 Other receivables (Continued)

7. 其他應收款壞賬準備計提情況

7. Changes in provision for bad debts

壞賬準備	Provision for bad debts	第一階段 Phase I 未來12個月預期信用損失 12-month expected credit losses	第二階段 Phase II 整個存續期預期信用損失(未發生信用減值) Lifetime expected credit losses (credit not impaired)	第三階段 Phase III 整個存續期預期信用損失(已發生信用減值) Lifetime expected credit losses (credit impaired)	合計 Total
期初餘額	Opening balance	177,899.16		28,684,672.20	28,862,571.36
期初餘額在本期	Opening balance in the current period				
－轉入第二階段	–Transferred to phase II				
－轉入第三階段	–Transferred to phase III				
－轉回第二階段	–Reversed to phase II				
－轉回第一階段	–Reversed to phase I				
本期計提	Provision made in the current period	334.35		7,218.58	7,552.93
本期轉回	Provision recovered in current period	160,484.89			160,484.89
本期轉銷	Provision reversed in current period				
本期核銷	Provision write off in current period				
其他變動	Other changes				
期末餘額	Closing balance	17,748.62		28,691,890.78	28,709,639.40

8. 本期無實際核銷的其他應收款

8. No other receivable write-off in current period

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋6 其他應收款(續)

Note 6 Other receivables (Continued)

9. 按欠款方歸集的期末餘額前五名的其他應收款

9. Details of the top 5 debtors with large balances

單位名稱 Debtors	款項性質 Nature of receivables	期末餘額 Closing balance	賬齡 Age	佔其他應收款期末餘額的比例(%) Proportion to the total balance of other receivables	壞賬準備期末餘額 Provision for bad debts
塔子山材料廠 Tazishan Material Factory	應收暫付款 Temporary payment receivable	8,391,138.00	5年以上 Over 5 years	26.03	8,391,138.00
天韻科技(蘇州)有限公司 Soundtek Technology (Suzhou) Co., Ltd.	押金保證金 Security deposit	4,786,324.75	5年以上 Over 5 years	14.85	4,786,324.75
深圳富璋實業有限公司 Shenzhen Fuyu Industrial Industrial Co., Ltd	應收暫付款 Temporary payment receivable	3,566,915.53	5年以上 Over 5 years	11.06	3,566,915.53
夏查德 XIACHADE	應收暫付款 Temporary payment receivable	3,000,000.00	5年以上 Over 5 years	9.30	3,000,000.00
中國普天信息產業股份有限公司 China Potevio Company Limited	押金保證金 Security deposit	1,736,828.82	1-2年、3-5年 1-2 years, 3-5 years	5.39	8,684.14
合計 Total		21,481,207.10		66.63	19,753,062.42

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋7 存貨

Note 7 Inventories

1. 存貨分類

1. Details

項目	Items	期末餘額 Closing balance			期初餘額 Opening balance		
		賬面餘額 Book balance	跌價準備 Provision for write-down	賬面價值 Carrying amount	賬面餘額 Book balance	跌價準備 Provision for write-down	賬面價值 Carrying amount
原材料	Raw materials	**27,368,299.04**	**1,277,012.95**	**26,091,286.09**	14,482,744.40	1,277,052.95	13,205,691.45
在產品	Work in process	**5,293,664.05**	**321,050.77**	**4,972,613.28**	5,556,998.16	1,194,517.26	4,362,480.90
庫存商品	Goods on hand	**23,998,439.47**	**521,625.79**	**23,476,813.68**	22,512,746.16	1,938,639.72	20,574,106.44
發出商品	Delivered goods	**10,510,360.73**	**7,221,365.34**	**3,288,995.39**	18,491,536.72	9,030,395.01	9,461,141.71
合計	Total	**67,170,763.29**	**9,341,054.85**	**57,829,708.44**	61,044,025.44	13,440,604.94	47,603,420.50

2. 存貨跌價準備

2. Provision for inventory write-down

項目	Items	期初餘額 Opening balance	本期增加金額 Increase		本期減少金額 Decrease			期末餘額 Closing balance
			計提 Accrual	其他 Others	轉回 Recovery	轉銷 Reversal	其他 Others	
原材料	Raw materials	1,277,052.95				40.00		**1,277,012.95**
在產品	Work in process	1,194,517.26		-63,677.80		809,788.69		**321,050.77**
庫存商品	Goods on hand	1,938,639.72		-412,356.40		1,004,657.53		**521,625.79**
發出商品	Delivered goods	9,030,395.01		476,034.20		2,285,063.87		**7,221,365.34**
合計	Total	13,440,604.94				4,099,550.09		**9,341,054.85**

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋7 存貨(續)

Note 7 Inventories (Continued)

2. 存貨跌價準備(續)

存貨跌價準備說明：

本期計提的跌價準備主要系部分產品價格下跌，導致部分原材料、自製半成品及在產品、產成品變現價值下降；以及部分原材料、產成品因庫齡較長、型號陳舊、技術和市場需求變化導致該部分存貨可變現淨值下降。確定可變現淨值的具體依據、本期轉回或轉銷存貨跌價準備的原因如下：

2. Provision for inventory write-down (Continued)

Note to provision for inventory write-down:

The provision for impairment in this period is mainly due to the price decline of some products, resulting that the realized value of some raw materials, semi-finished goods and work in process, inventory decline. Meanwhile, the aging stock, obsolete model, technology and market demand changes of some raw materials and finished products, resulting the net realizable value of part of the inventory decreases. Determination basis of net realizable value and reasons for the reversal or write-off of provision for inventory write-down

項目 Items	確定可變現淨值的具體依據 Determination basis of net realizable value	本期轉回存貨跌價準備的原因 Reasons for reversal of provision for inventory write-down	本期轉銷存貨跌價準備的原因 Reasons for write-off of provision for inventory write-down
原材料 Raw materials	相關產成品估計售價減去至完工估計將要發生的成本、估計的銷售費用以及相關稅費後的金額確定可變現淨值 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and relevant taxes and surcharges	本期未轉回 Not yet reversed	本期已將期初計提存貨跌價準備的存貨領用 Inventories with provision for inventory write-down made in preceding period were used in current period
在產品 Work in process	相關產成品估計售價減去至完工估計將要發生的成本、估計的銷售費用以及相關稅費後的金額確定可變現淨值 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and relevant taxes and surcharges	本期未轉回 Not yet reversed	本期已將期初計提存貨跌價準備的在產品生產為產成品 Inventories with provision for inventory write-down made in preceding period were used produced as finished products in current period
產成品 Goods on hand	估計售價減去估計的銷售費用和相關稅費後的金額確定可變現淨值 Estimated selling price of relevant finished goods less estimated selling expenses, and relevant taxes and surcharges	本期未轉回 Not yet reversed	本期已將期初計提存貨跌價準備的產成品對外銷售 Inventories with provision for inventory write-down made in preceding period were sold in current period

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋8 其他流動資產

Note 8 Other current assets

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
待抵扣、待認證、留抵進項稅額	VAT Input Tax to be Certified	**5,519,336.78**	4,315,948.74
待處理財產損益	Pending property gains and losses	**47,455.84**	47,455.84
預繳稅金	Prepaid tax		3,602.96
合計	Total	**5,566,792.62**	4,367,007.54

註釋9 債權投資

Note 9 Debt investments

1. 債權投資情況

1. Details

項目	Items	期末餘額 Closing balance			期初餘額 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carry amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carry amount
企業債	Corporate bond	**60,000.00**	**60,000.00**		60,000.00	60,000.00	
小計	Subtotal	**60,000.00**	**60,000.00**		60,000.00	60,000.00	
減：一年內到期的債權投資	Less: Debt investment due within 1 year						
合計	Total	**60,000.00**	**60,000.00**		60,000.00	60,000.00	

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋9 債權投資(續)

Note 9 Debt investments (Continued)

2. 減值準備計提情況

2. Provision for impairment of debt

壞賬準備	Provision for impairment	第一階段 未來12個月預期信用損失 12-month expected credit losses	第二階段 整個存續期預期信用損失(未發生信用減值) Lifetime expected credit losses (credit not impaired)	第三階段 整個存續期預期信用損失(已發生信用減值) Lifetime expected credit losses (credit impaired)	合計 Total
期初餘額	Opening balance			60,000.00	60,000.00
期初餘額在本期	Opening balance in the current period				
－轉入第二階段	– Transferred to phase II				
－轉入第三階段	– Transferred to phase III				
－轉回第二階段	– Reversed to phase II				
－轉回第一階段	– Reversed to phase I				
本期計提	Provision made in the current period				
本期轉回	Provision recovered in current period				
本期轉銷	Provision reversed in current period				
本期核銷	Provision write off in current period				
其他變動	Other changes				
期末餘額	Closing balance			60,000.00	60,000.00

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋10 長期股權投資

Note 10 Long-term equity investments

被投資單位	Investees	期初餘額 Opening balance	本期增減變動 Increase/Decrease 追加投資 Investments increased	減少投資 Investments decreased	權益法確認的投資損益 Investment income recognized under equity method	其他綜合收益調整 Adjustment in other comprehensive income
聯營企業	Associates					
其中：成都八達接插件有限公司	Including: Chengdu Bada Socket Connector Co., Ltd.	4,801,541.53			-782,749.49	
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	40,952,696.28			-2,558,274.85	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd	172,656.37				
成都電纜材料廠	Chengdu Cable Material Factory	125,903.35				
合計	Total	46,052,797.53			-3,341,024.34	

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋10 長期股權投資(續)

Note 10 Long-term equity investments (Continued)

續：

Continued:

被投資單位	Investees	本期增減變動 Increase/Decrease 其他權益變動 Changes in other equity	宣告發放現金股利或利潤 Cash dividend/ Profit declared for distribution	計提減值準備 Provision for impairment	其他 Others	期末餘額 Closing balance	減值準備期末餘額 Closing balance of provision for impairment
聯營企業	Associates						
其中：成都八達接插件有限公司	Including: Chengdu Bada Socket Connector Co., Ltd.					4,018,792.04	
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					38,394,421.43	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd					172,656.37	172,656.37
成都電纜材料廠	Chengdu Cable Material Factory					125,903.35	125,903.35
合計	Total					42,711,773.19	298,559.72

註釋11 其他權益工具投資

Note 11 Other equity instrument investments

1. 其他權益工具分項列示

1. Details

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
成都高新發展股份有限公司	Chengdu Hi-Tech Development Co., Ltd	**8,800,035.00**	5,607,816.00
合計	Total	**8,800,035.00**	5,607,816.00

2. 其他權益工具投資其他說明

公司的權益工具投資系公司出於戰略目的而計劃長期持有的投資，並將其指定為以公允價值計量且其變動計入其他綜合收益的金融資產。

2. Notes

The Company's equity instrument investment is a long-term investment that the Company plans to hold for strategic purposes. Meanwhile, the Company designates it as a financial asset measured at fair value through other comprehensive income.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋12 投資性房地產

Note 12 Investment property

1. 投資性房地產情況

1. Details

項目	Items	房屋建築物 Buildings and structures	合計 Total
一.賬面原值	Cost		
1.期初餘額	1.Opening balance	116,519,091.72	116,519,091.72
2.本期增加金額	2.Increase		
3.本期減少金額	3.Decrease	1,129,590.71	1,129,590.71
轉入固定資產	Transferred out to fixed assets	1,129,590.71	1,129,590.71
4.期末餘額	4.Closing balance	115,389,501.01	115,389,501.01
二.累計折舊(攤銷)	Accumulated depreciation and amortization		
1.期初餘額	1.Opening balance	49,082,764.00	49,082,764.00
2.本期增加金額	2.Increase	1,812,674.82	1,812,674.82
本期計提	Accrual	1,812,674.82	1,812,674.82
3.本期減少金額	3.Decrease	363,168.25	363,168.25
轉入固定資產	Transferred out to fixed assets	363,168.25	363,168.25
4.期末餘額	4.Closing balance	50,532,270.57	50,532,270.57
三.減值準備	Provision for impairment		
四.賬面價值	Carrying amount		
1.期末賬面價值	1.Closing balance	64,857,230.44	64,857,230.44
2.期初賬面價值	2.Opening balance	67,436,327.72	67,436,327.72

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋12 投資性房地產(續)

Note 12 Investment property (Continued)

2. 未辦妥產權證書的投資性房地產情況

2. Investment property with certificate of titles being unsettled

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋建築物	Buildings and structures	41,272,232.83	整體工程未完工、消防驗收尚未通過等，待整體工程完工和消防驗收後辦理產權證 Still work in process, fire acceptance has not yet passed, and the property right certificate is in process
合計	Total	41,272,232.83	

註釋13 固定資產

Note 13 Fixed assets

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
固定資產	Fixed assets	**130,291,420.65**	137,317,016.07
固定資產清理	Liquidation of fixed assets		
合計	Total	**130,291,420.65**	137,317,016.07

註： 上表中的固定資產是指扣除固定資產清理後的固定資產。

Note: The fixed assets in the above table refer to the fixed assets after deducting the liquidation of fixed assets.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋13 固定資產(續)

Note 13 Fixed assets (Continued)

1. 固定資產情況

1. Details

項目	Items	房屋及建築物 Buildings and structures	機器設備 General equipment	運輸工具 Transport facilities	其他 Other equipment	合計 Subtotal/Total
一.賬面原值	Cost					
1.期初餘額	1.Opening balance	143,864,407.16	291,077,789.33	4,117,622.85	20,514,097.29	459,573,916.63
2.本期增加金額	2.Increase	1,129,590.71				1,129,590.71
重分類	Reclassification	1,129,590.71				1,129,590.71
購置	Acquisition					
在建工程轉入	Transferred in from constructing progress					
3.本期減少金額	3.Decrease	476,605.55				476,605.55
處置或報廢	Disposal/Scrapping					
其他減少	Others	476,605.55				476,605.55
4.期末餘額	4.Closing balance	144,517,392.32	291,077,789.33	4,117,622.85	20,514,097.29	460,226,901.79
二.累計折舊	Accumulated depreciation					
1.期初餘額	1.Opening balance	68,440,410.94	221,461,239.40	3,802,651.00	16,756,309.92	310,460,611.26
2.本期增加金額	2.Increase	2,746,195.19	4,391,138.95	47,972.03	493,274.41	7,678,580.58
重分類	Reclassification	363,168.25				363,168.25
本期計提	Accrual	2,383,026.94	4,391,138.95	47,972.03	493,274.41	7,315,412.33
3.本期減少金額	3.Decrease					
處置或報廢	Disposal/Scrapping					
其他減少	Others					
4.期末餘額	4.Closing balance	71,186,606.13	225,852,378.35	3,850,623.03	17,249,584.33	318,139,191.84
三.減值準備	Provision for impairment	166,865.16	1,826,207.70		31,332.36	2,024,405.22
1.期初餘額	1.Opening balance	166,865.16	11,591,287.11		38,137.03	11,796,289.30
2.本期增加金額	2.Increase					
本期計提	Accural					
3.本期減少金額	3.Decrease					
處置或報廢	Disposal/Scrapping					
其他減少	Others					
4.期末餘額	4.Closing balance	166,865.16	11,591,287.11		38,137.03	11,796,289.30
四.賬面價值	Carrying amount	9,433.14	1,169,628.90	22,500.00	44,150.17	1,245,712.21
1.期末賬面價值	1.Closing balance	73,163,921.03	53,634,123.87	266,999.82	3,226,375.93	130,291,420.65
2.期初賬面價值	2.Opening balance	75,257,131.06	58,025,262.82	314,971.85	3,719,650.34	137,317,016.07

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋13 固定資產(續)

Note 13 Fixed assets (Continued)

2. 期末未辦妥產權證書的固定資產

2. Fixed assets with certificate of titles being unsettled

項目	Items	賬面價值 Carrying amount	未辦妥產權證書的原因 Reasons for unsettlement
房屋及建築物	Buildings and structures	16,520,498.71	消防驗收尚未通過，待消防驗收後辦理產權證 Fire acceptance has not yet passed, and the property right certificate will be issued after the fire acceptance.
合計	Total	16,520,498.71	

註釋14 在建工程

Note 14 Construction in progress

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
在建工程	Construction in progress	**817,092.44**	775,646.90
工程物資	Materials		
合計	Total	**817,092.44**	775,646.90

註： 上表中的在建工程是指扣除工程物資後的在建工程。

Note: The construction in progress in the above table refers to the construction in progress after deducting materials.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋14 在建工程(續)

Note 14 Construction in progress (Continued)

1. 在建工程情況

1. Details

項目 Projects	期末餘額 Closing balance			期初餘額 Opening balance		
	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
綜合技術改造 Comprehensive technical transformation	**6,576,797.90**	**6,465,497.90**	**111,300.00**	6,576,797.90	6,465,497.90	111,300.00
鋁桿生產線 Aluminum rod production line	**3,499,183.32**	**3,243,576.02**	**255,607.30**	3,499,183.32	3,243,576.02	255,607.30
鋁連軋機01 Aluminum rolling 01	**1,188,820.65**	**780,081.05**	**408,739.60**	1,188,820.65	780,081.05	408,739.60
零星工程 Sporadic Projects	**41,445.54**		**41,445.54**			
合計 Total	**11,306,247.41**	**10,489,154.97**	**817,092.44**	11,264,801.87	10,489,154.97	775,646.90

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋14 在建工程(續)

Note 14 Construction in progress (Continued)

2. 重要在建工程項目本期變動情況

2. Changes in significant projects

工程項目名稱	Projects	期初餘額 Opening balance	本期增加 Increase	本期轉入固定資產 Transferred to fixed assets	本期其他減少 Other decrease	期末餘額 Closing balance
綜合技術改造	Comprehensive technical transformation	6,576,797.90				**6,576,797.90**
鋁桿生產線	Aluminum rod production line	3,499,183.32				**3,499,183.32**
鋁連軋機01	Aluminum rolling 01	1,188,820.65				**1,188,820.65**
零星工程	Sporadic Projects		41,445.54			**41,445.54**
合計	Total	11,264,801.87	41,445.54			**11,306,247.41**

續： Continued ：

工程項目名稱	Projects	預算數(萬元) Budget (10,000 yuan)	工程投入佔預算比例(%) Accumulated input to budget (%)	工程進度(%) Completion percentage (%)	利息資本化累計金額 Accumulated amount of borrowing cost capitalization	其中：本期利息資本化金額 Including: Amount of borrowing cost capitalization in current period	本期利息資本化率(%) Annual capitalization (%)	資金來源 Fund source
綜合技術改造	Comprehensive technical transformation	700.00	93.95	100.00				自有資金 Self-raising
鋁桿生產線	Aluminum rod production line	450.00	77.76	75.00				自有資金 Self-raising
鋁連軋機01	Aluminum rolling 01	120.00	99.01	100.00				自有資金 Self-raising
零星工程	Sporadic Projects	9.00	50.00	50.00				自有資金 Self-raising
合計	Total	1,279.00						

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋15 無形資產

Note 15 Intangible assets

項目	Items	土地使用權 Land use right	特許權 Patent right	軟件 Non-patent technology	其他 Others	合計 Total
一.賬面原值	Cost					
1.期初餘額	1.Opening balance	44,270,385.35	1,071,672.28	6,759,683.36	224,388.02	52,326,129.01
2.本期增加金額	2.Increase					
3.本期減少金額	3.Decrease					
4.期末餘額	4.Closing balance	44,270,385.35	1,071,672.28	6,759,683.36	224,388.02	52,326,129.01
二.累計攤銷	Accumulated amortization					
1.期初餘額	1.Opening balance	11,741,343.53	1,071,672.28	6,759,683.36	186,815.23	19,759,514.40
2.本期增加金額	2.Increase	455,280.96			6,262.14	461,543.10
本期計提	Accrual	455,280.96			6,262.14	461,543.10
3.本期減少金額	3.Decrease					
4.期末餘額	4.Closing balance	12,196,624.49	1,071,672.28	6,759,683.36	193,077.37	20,221,057.50
三.減值準備	Provision for impairment					
四.賬面價值	Carrying amount					
1.期末賬面價值	1.Closing balance	32,073,760.86			31,310.65	32,105,071.51
2.期初賬面價值	2.Opening balance	32,529,041.82			37,572.79	32,566,614.61

土地使用權賬面價值分析

Analysis of carrying amount of land use right

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
香港以外	Outside Hong Kong	**32,073,760.86**	32,529,041.82
其中：中期租賃	Including: Mid-term lease	**32,073,760.86**	32,529,041.82
合計	Total	**32,073,760.86**	32,529,041.82

註： 剩餘租賃期為40.5年

Note: Mid-term lease: The remaining lease term is 40.5 years.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋16 長期待攤費用

Note 16 Long-term prepayments

項目	Items	期初餘額 Opening balance	本期增加額 Increase	本期攤銷額 Amortization	其他減少額 Other decrease	期末餘額 Closing balance
房屋裝修費	House decoration expense	1,114,542.68		151,983.06		962,559.62
5G移動智能終端	5G Mobile Intelligent Terminals		1,869,557.53	189,660.77		1,679,896.76
合計	Total	1,114,542.68	1,869,557.53	341,643.83		2,642,456.38

註釋17 遞延所得稅資產和遞延所得稅負債

Note 17 Deferred tax assets and deferred tax liabilities

1. 未確認遞延所得稅資產的可抵扣暫時性差異明細

1. Details of unrecognized deferred tax assets

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
可抵扣暫時性差異	Deductible temporary difference	**162,963,278.66**	169,979,963.88
可抵扣虧損	Deductible losses	**308,312,136.42**	345,237,953.93
合計	Total	**471,275,415.08**	515,217,917.81

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋17 遞延所得稅資產和遞延所得稅負債(續)

Note 17 Deferred tax assets and deferred tax liabilities (Continued)

2. 未確認遞延所得稅資產的可抵扣虧損將於以下年度到期

2. Maturity years of deductible losses of unrecognized deferred tax assets

年份	Maturity years	期末餘額 Closing balance	期初餘額 Opening balance
2022年	Year 2022	**4,908,318.64**	4,908,318.64
2023年	Year 2023	**22,421,439.78**	23,865,978.87
2024年	Year 2024	**28,550,893.16**	33,259,099.16
2025年	Year 2025	**45,685,854.49**	45,685,854.49
2026年	Year 2026	**29,797,412.59**	32,483,453.96
2027年	Year 2027	**26,295,667.09**	23,554,907.50
2028年	Year 2028	**28,487,482.70**	28,487,482.70
2029年	Year 2029	**45,948,449.14**	52,865,476.43
2030年	Year 2030	**56,807,815.54**	56,807,815.54
2031年	Year 2031	**19,408,803.29**	43,319,566.64
合計	Total	**308,312,136.42**	345,237,953.93

註釋18 其他非流動資產

Note 18 Other non-current assets

項目 Items	期末餘額 Closing balance			期初餘額 Opening balance		
	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
預付長期資產購置款 Prepayment for purchasing long-term asset	**605,308.31**		**605,308.31**	66,287.54		66,287.54

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋19 應付賬款

Note 19 Accounts payable

1. 按賬齡披露

1. Details of accounts payable with age analysis method

賬齡	Age	期末餘額 Closing balance	期初餘額 Opening balance
1年以內	Within 1 year	**15,884,405.55**	19,634,066.38
1-2年	1-2 years	**452,235.88**	
2-3年	2-3 years	**993,304.33**	1,008,087.88
3年以上	Over 3 years	**492,679.99**	779,842.74
合計	Total	**17,822,625.75**	21,421,997.00

2. 按款項性質分類情況

2. Details of accounts payable on categories

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
材料採購款	Material purchase	**17,795,725.75**	21,387,557.00
設備及工程款	Equipment and engineering fund	**26,900.00**	26,900.00
應付經營性費用款項	Payable operating expense		7,540.00
合計	Total	**17,822,625.75**	21,421,997.00

註釋20 預收款項

Note 20 Advances received

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
租賃款	Lease	**219,115.60**	707,219.17
合計	Total	**219,115.60**	707,219.17

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋21 合同負債

Note 21 Contract liabilities

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
貨款	Goods	**5,249,150.83**	3,897,101.34
合計	Total	**5,249,150.83**	3,897,101.34

註釋22 應付職工薪酬

Note 22 Employee benefits payable

1. 應付職工薪酬列示

1. Details of employee benefits payable

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
短期薪酬	Short-term employee benefits	11,550,631.64	21,136,117.07	22,296,041.76	**10,390,706.95**
離職後福利－設定提存計劃	Post-employment benefits – defined contribution plan	264,211.57	3,520,927.32	3,520,025.59	**265,113.30**
辭退福利	Termination benefits	7,207,319.02	3,330,449.51	4,332,673.31	**6,205,095.22**
合計	Total	19,022,162.23	27,987,493.90	30,148,740.66	**16,860,915.47**

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋22 應付職工薪酬(續)

Note 22 Employee benefits payable (Continued)

2. 短期薪酬列示

2. Details of short-term employee benefits

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
工資、獎金、津貼和補貼	Wage, bonus, allowance and subsidy	5,596,250.09	17,225,831.40	18,268,018.04	**4,554,063.45**
職工福利費	Employee welfare fund		1,045,264.52	1,045,264.52	
社會保險費	Social insurance premium	82,035.55	1,327,643.71	1,327,643.71	**82,035.55**
其中：基本醫療保險費	Including: Medicare premium				
生育保險費	Occupational injuries premium	81,743.21	1,277,730.51	1,277,730.51	**81,743.21**
工傷保險費	Maternity premium	292.34	49,913.20	49,913.20	**292.34**
住房公積金	Housing provident fund	494.00	1,071,345.68	1,071,345.68	**494.00**
工會經費和職工教育經費	Trade union fund and employee education fund	5,871,852.00	276,616.10	394,354.15	**5,754,113.95**
其他短期薪酬	Other short-term employee benefits		189,415.66	189,415.66	
合計	Total	11,550,631.64	21,136,117.07	22,296,041.76	**10,390,706.95**

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋22 應付職工薪酬(續)

Note 22 Employee benefits payable (Continued)

3. 設定提存計劃列示

3. Details of defined contribution plan

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
基本養老保險	Basic endowment insurance premium	265,113.30	3,409,420.66	3,409,420.66	**265,113.30**
失業保險費	Unemployment insurance premium	-901.73	93,278.86	92,377.13	
企業年金繳費	Enterprise annuity payment		18,227.80	18,227.80	
合計	Total	264,211.57	3,520,927.32	3,520,025.59	**265,113.30**

根據《中華人民共和國勞動法》和有關法律、法規的規定，公司及子公司為職工繳納的基本養老保險，待職工達到國家規定的退休年齡或因其他原因退出勞動崗位後，由社會保險經辦機構依法向其支付養老金。本公司及子公司不再承擔除此以外的職工退休福利。

Pursuant to the Labor Law of the People's Republic of China and relevant laws and regulations, the Company and its subsidiaries in the People's Republic of China participated in defined contribution retirement schemes for its employees. The local government authorities are responsible for the entire pension obligations payable to retired employees who reach retirement age pursuant to relevant regulations or quit the work force due to other reasons. The Company and its subsidiaries have no other obligation to make payment in respect of pension benefits.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋23 應交税費

Note 23 Taxes and rates payable

税費項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
增值税	VAT	**2,225,565.16**	1,202,202.60
土地使用税	Land use tax	**829,430.19**	
房產税	Property tax	**785,968.02**	
城市維護建設税	Urban maintenance and construction tax	**143,796.53**	34,664.10
印花税	Stamp duty	**76,726.02**	103,907.56
教育費附加	Education surcharge	**61,622.82**	14,856.04
地方教育費附加	Local education surcharge	**41,089.04**	9,904.05
個人所得税	Individual income tax	**14,171.57**	116,951.35
企業所得税	Enterprise income tax	**462.91**	462.91
資源税	Resource tax		4,029.62
合計	Total	**4,178,832.26**	1,486,978.23

註釋24 其他應付款

Note 24 Other payable

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
應付利息	Interests payable		
應付股利	Dividends payable		
其他應付款	Others	**42,240,725.49**	22,859,783.93
合計	Total	**42,240,725.49**	22,859,783.93

註： 上表中其他應付款指扣除應付利息、應付股利後的其他應付款。

Note: Others in the above table refer to other payable after deducting interests payable and dividends payable.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋24 其他應付款(續)

Note 24 Other payable (Continued)

按款項性質列示的其他應付款 **Details:**

款項性質	Items	期末餘額 Closing balance	期初餘額 Opening balance
應收暫付款	Temporary receipts payable	**29,204,087.47**	10,877,391.75
押金及保證金	Security deposit	**3,232,187.34**	3,963,744.39
其他	Others	**9,804,450.68**	8,018,647.79
合計	Total	**42,240,725.49**	22,859,783.93

註釋25 一年內到期的非流動負債

Note 25 Non-current liabilities due within one year

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
一年內到期的長期借款	Long-term borrowings due within 1 year	**420,405.46**	433,080.49
合計	Total	**420,405.46**	433,080.49

註釋26 其他流動負債

Note 26 Other non-current liabilities

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
待結轉銷項稅	Pending Output VAT	**427,273.25**	252,153.05
合計	Total	**427,273.25**	252,153.05

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋27 長期借款

Note 27 Long-term borrowings

借款類別	Items	期末餘額 Closing balance	期初餘額 Opening balance
保證借款	Guaranteed borrowings	**4,763,308.68**	5,123,460.47
減：一年內到期的長期借款	Less: Long-term borrowings due within 1 year	**420,405.46**	433,080.49
合計	Total	**4,342,903.22**	4,690,379.98

借款年利率為0.5%。

The annual interest rate of borrowings is 0.5%.

註釋28 長期應付職工薪酬

Note 28 Long-term employee benefits payable

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
長期辭退福利	Long-term termination benefits	**43,457,000.21**	47,789,673.52
減：一年以內到期的長期應付職工薪酬	Less: Long-term termination benefits due within 1 year	**6,205,095.22**	7,207,319.02
合計	Total	**37,251,904.99**	40,582,354.50

公司為優化人員結構，為富餘人員辦理離崗手續，離崗期間，公司向離崗員工發放工資和繳納各項社會保險，直至其達到正式退休年齡，本期公司根據對離崗人員產生的未來支付義務，按支付期在短期辭退福利和長期辭退福利分別列示。

In order to optimize the personnel structure and handle the procedures for the surplus personnel to leave the post, during the period of leaving the post, the company pays wages and pays various social insurances to the departed employees until they reach the formal retirement age, and the company in the current period is included in the profit and loss of the current period according to the future payment obligations generated by the departing personnel, according to the short-term dismissal benefits and long-term dismissal benefits are listed separately according to the payment period.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋29 遞延收益

Note 29 Deferred income

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance	形成原因 Reasons
與資產相關政府補助	Government grants	50,395,466.20		1,310,849.70	**49,084,616.50**	詳見明細表 See details of government grants
合計	Total	50,395,466.20		1,310,849.70	**49,084,616.50**	

1. 與政府補助相關的遞延收益明細表

1. Details of government grants

負債項目	Items	期初餘額 Opening balance	本期新增補助金額 Increase	本期計入營業外收入金額 Grants included into non-operating income	本期計入其他收益金額 Grants included into profit or loss	本期沖減成本費用金額 Decrease	加：其他變動 Add: other changes	期末餘額 Closing balance	與資產相關/與收益相關 Related to assets/income
雙流縣白家鎮近都村土地搬遷補償	Shuangliu Land Acquisition Compensation	48,896,166.20			1,215,149.70			47,681,016.50	與資產相關 Related to assets
生產線智能化改造	Intelligent transformation of production line	709,700.00			45,300.00			664,400.00	與資產相關 Related to assets
省級工業發展資金技術改造	Provincial industrial development funds for technical renovation	789,600.00			50,400.00			739,200.00	與資產相關 Related to assets
合計	Total	50,395,466.20			1,310,849.70			49,084,616.50	

六、 合併財務報表主要項目註釋(續)

註釋29 遞延收益(續)

2. 其他說明

根據成都市雙流縣人民政府《關於同意收購成都電纜雙流熱縮製品廠房地產的批覆》(雙府土[2008]129號)及《雙流縣土地收購儲備管理辦法》，2009年3月，子公司成都電纜雙流熱縮製品廠(現名成都普天新材料有限公司)與雙流縣土地儲備中心簽訂《國有出地權收購協議》，同意雙流縣政府以人民幣8,720.43萬元收回位於成都市雙流縣白家鎮近都村47,767.75平方米國有土地使用權，其中2009年收到首期搬遷款人民幣2,000.00萬元，2010年收到第二筆搬遷款人民幣3,500.00萬元，2011年收到第三筆搬遷款人民幣1,700.00萬元，2012年收到第四筆搬遷款人民幣1,520.43萬元。子公司成都電纜雙流熱縮製品廠收到搬遷款主要用於新廠房的購建，2022年1-6月根據廠房折舊轉入其他收益人民幣1,215,149.70元。

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

Note 29 Deferred income (Continued)

2. Other remarks

According to the Supreme County People's Government of Chengdu City, "Reply on the Approval of the Acquisition of Real Estate of Chengdu Cable Shuangliu Heat Shrinking Products Factory" (Shuangfutu [2008] No. 129) and "Management Measures for Land Acquisition and Reserve of Shuangliu County", March 2009, Subsidiary Chengdu Cable Shuangliu Heat Shrinking Products Factory (now known as Chengdu Putian New Material Co., Ltd.) signed the "State-Owned Land Acquisition Agreement" with Shuangliu County Land Reserve Center, and agreed to Shuangliu County Government to recover the Baijia Town in Shuangliu County, Chengdu for RMB87.2043 million. Among them, RMB20 million was received for the first phase relocation in 2009, RMB35 million for the second phase relocation in 2010, RMB17 million for the third phase relocation in 2011, and RMB15.2043 million for the fourth phase relocation in 2012. Nearly the village has 47,767.75 square meters of state-owned land use rights. The relocation funds that the subsidiary Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plantmainly received is mainly used for the construction of the new plant. For the period of January 1 to June 30 2022, the non-operating income of RMB1,215,149.70 was recognized according to the depreciation of the plant.

六、 合併財務報表主要項目註釋(續)

註釋29 遞延收益(續)

2. 其他說明(續)

根據《<成都高新區關於支持電子信息產業發展的若干政策>實施細則》(成高電發[2018]1號)，公司下屬子公司成都中住光纖有限公司於2018年收到生產線智能化改造資金人民幣90.60萬元，2022年1-6月計入其他收益金額人民幣45,300.00元。

根據四川省經濟和信息化委員會《關於組織開展2019年省級工業發展資金項目徵集工作的通知》，公司下屬子公司成都中住光纖有限公司於2019年收到省級工業發展資金技術改造資金100.80萬元，2022年1-6月計入其他收益金額人民幣50,400.00元。

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

Note 29 Deferred income (Continued)

2. Other remarks (Continued)

According to《the Detailed Implementing Rules of <Policies of Chengdu High-tech Zone on supporting the development of the electronic information industry>》(Chenggao Dianfa [2018] No. 1), Chengdu Zhongzhu Optical Fiber Co., Ltd., a subsidiary of the Company, received RMB906,000.00 of intelligent transformation funds for the production line in 2018, and for the period of January 1 to June 30 2022, the non-operating income of RMB45,300.00 was recognized.

According to the <Notice on Organizing the Solicitation of Provincial Industrial Development Fund Projects in 2019> from the Sichuan Provincial Economic and Information Commission, Chengdu Zhongzhu Optical Fiber Co., Ltd., a subsidiary of the Company, received RMB1.008 million of provincial industrial development funds for technological transformation in 2019, and the amount of other income for the period of January 1 to June 30 2022 was RMB50,400.00.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋30 股本

Note 30 Share capital

項目	Items	期初餘額 Opening balance	本期變動增(+)減(−) Movements 發行新股 Issue of new shares	送股 Bonus shares	公積金轉股 Reserve transferred to share	其他 Others	小計 Subtotal	期末餘額 Closing balance
非流通股份	Non-tradable shares	240,000,000.00						240,000,000.00
境內法人持股	Held by domestic legal persons	240,000,000.00						240,000,000.00
流通股份	Unrestricted shares	160,000,000.00						160,000,000.00
H股	H Shares	160,000,000.00						160,000,000.00
合計	Total	400,000,000.00						400,000,000.00

註釋31 資本公積

Note 31 Capital Reserve

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
資本溢價(股本溢價)	Share premium	302,343,510.57			**302,343,510.57**
其他資本公積	Other capital reserve	336,416,611.51	3,168,000.00		**339,584,611.51**
合計	Total	638,760,122.08	3,168,000.00		**641,928,122.08**

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋32 其他綜合收益

Note 32 Other comprehensive income (OCI)

			本期發生額 Current period cumulative								
項目 Items		期初餘額 Opening balance	本期所得稅前發生額 Current period cumulative before income tax	減：前期計入其他綜合收益當期轉入損益 Less: OCI previously recognized but transferred to profit or loss in current period	減：前期計入其他綜合收益當期轉入以攤餘成本計量的金融資產 Less: OCI previously recognized but transferred to retained earnings in current period	減：套期儲備轉入相關資產或負債 Less: hedging reserves transfer to assets or liabilities	減：所得稅費用 Less: Income tax	稅後歸屬於母公司 Attributable to parent company	稅後歸屬於少數股東 Attributable to non-controlling shareholders	減：結轉重新計量設定受益計劃變動額 Less: Transfer to remeasurement of the set benefit plan variation	減：前期計入其他綜合收益當期轉入留存收益 Less: OCI previously recognized but transferred to retained earning in current period	期末餘額 Closing balance
一、不能重分類進損益的其他綜合收益	Items not to be reclassified subsequently to profit or loss	4,896,623.69	3,192,219.00					3,192,219.00				8,088,842.69
其他權益工具投資公允價值變動	Changes in fair value of other equity Instrument investments	4,896,623.69	3,192,219.00					3,192,219.00				8,088,842.69
二、將重分類進損益的其他綜合收益	Items to be reclassified subsequently to profit or loss											
其他綜合收益合計	Total	4,896,623.69	3,192,219.00					3,192,219.00				8,088,842.69

六、 合併財務報表主要項目註釋(續)　VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋33 盈餘公積　Note 33 Surplus reserve

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
法定盈餘公積	Statutory surplus reserve	8,726,923.61			**8,726,923.61**
合計	Total	8,726,923.61			**8,726,923.61**

註釋34 未分配利潤　Note 34 Retained earnings

項目	Items	本期 Current period cumulative	上期 Preceding period comparative
調整前上期末未分配利潤	Balance before adjustment at the end of preceding period	**-297,500,420.97**	-245,232,130.12
調整期初未分配利潤合計數（調增+，調減-）	Adjust the opening balance of retained earnings (Increase+，Decrease-)		
調整後期初未分配利潤	Balance after adjustment at the end of preceding period	**-297,500,420.97**	-245,232,130.12
加：本期歸屬於母公司所有者的淨利潤	Add: Net profit attributable to owners of the parent company	**1,674,419.38**	-52,268,290.85
減：提取法定盈餘公積	Less: Withdraw the statutory surplus reserve		
加：盈餘公積彌補虧損	Add: Surplus reserves to cover losses		
期末未分配利潤	Closing balance	**-295,826,001.59**	-297,500,420.97

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋35 營業收入和營業成本

Note 35 Operating income/Operating cost

1. 營業收入、營業成本

1. Details of operating income and operating cost

項目	Items	本期發生額 Current period cumulative 收入 Income	成本 Cost	上期發生額 Preceding period cumulative 收入 Income	成本 Cost
主營業務	Main operations	**110,236,726.89**	**92,589,570.93**	107,279,192.53	108,348,401.52
其他業務	Other operations	**22,671,751.14**	**10,281,695.12**	19,110,315.65	8,108,291.24
合計	Total	**132,908,478.03**	**102,871,266.05**	126,389,508.18	116,456,692.76

2. 合同產生的收入

2. Details of contract revenue

合同分類	Categories	鋼纜及相關產品 Copper cable and related products	光通信產品 Optical communication products	電線套管及相關產品 Cable conduct and related products	合計 Total
一、商品類型	1、Product types				
光纖產品	Optical fiber products		85,892,567.76		85,892,567.76
軌道纜	Track cable	19,987,360.19			19,987,360.19
5G移動智能終端貿易	5G mobile intelligent terminal trade	3,618,181.61			3,618,181.61
加工服務	Processing service	1,946,783.73			1,946,783.73
饋線及組件	Feeder line and component	82,402.22			82,402.22
其他	Others	7,622,646.87	836,251.57	1,392,115.99	9,851,014.43
小計	Subtotal	33,257,374.62	86,728,819.33	1,392,115.99	121,378,309.94
二、按商品轉讓的時間分類	2、Recognition time				
在某一時點轉讓	Transferred at a point in time	33,257,374.62	86,728,819.33	1,392,115.99	121,378,309.94
合計	Total	33,257,374.62	86,728,819.33	1,392,115.99	121,378,309.94

註： 與營業收入的差異為租賃業務收入。

Note: The difference between operating income and contract revenue is the income from leasing business.

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋36 稅金及附加

Note 36 Tax and surcharge

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
土地使用税	Land use tax	**1,241,590.19**	391,879.60
房產税	Property tax	**1,212,681.38**	412,160.00
城市維護建設税	Urban maintenance and construction	**222,910.07**	43,587.65
印花税	Stamp duty	**140,469.16**	135,751.42
教育費附加	Education surcharge	**95,532.87**	30,530.84
地方教育費附加	Local education surcharge	**63,688.59**	
資源税	Resource tax	**13,863.63**	
車船使用税	Vehicle and vessel use tax	**2,400.00**	4,805.00
其他	Other tax		17,530.73
合計	Total	**2,993,135.89**	1,036,245.24

註釋37 銷售費用

Note 37 Marketing expenses

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
職工薪酬	Staff salaries	**1,129,106.76**	1,209,086.36
銷售服務費	Sales service fee	**268,043.49**	203,749.28
業務經費	Operating expenses	**96,058.98**	546,670.17
辦公及差旅費	Office and traveling expenses	**68,794.33**	148,093.79
包裝費	Packaging fee		616,142.07
運輸費	Shipping fee		1,101,596.27
其他	Others	**104,541.74**	213,737.19
合計	Total	**1,666,545.30**	4,039,075.13

六、 合併財務報表主要項目註釋(續)　VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋38 管理費用　Note 38 Administration costs

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
職工薪酬	Staff salaries	**14,026,254.01**	12,656,573.58
折舊與攤銷	Depreciation and amortization	**3,112,821.58**	3,731,025.69
中介機構費	Agency fee	**1,118,211.80**	950,234.58
辦公及差旅費	Office and traveling fee	**1,062,254.06**	397,379.25
修理費	Repairs and maintenance	**869,639.80**	582,008.81
水電費	Utility bills	**243,584.20**	257,516.41
業務招待費	Business hospitality	**19,441.27**	229,772.99
停工損失	Shutdown loss		8,236.56
其他	Others	**1,604,464.52**	1,324,537.51
合計	Total	**22,056,671.24**	20,137,285.38

註釋39 研發費用　Note 39 R&D costs

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
職工薪酬	Staff salary	**2,989,456.01**	3,319,390.58
固定資產折舊	Depreciation of fixed assets	**1,293,427.26**	1,501,160.78
材料	Materials	**92,165.39**	289,136.14
其他	Others	**65,893.19**	330,279.10
合計	Total	**4,440,941.85**	5,439,966.60

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋40 財務費用

Note 40 Financial costs

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
利息支出	Interest expenditures	**37,579.28**	44,857.78
減：利息收入	Less: Interest income	**4,763,976.20**	3,608,937.76
匯兑損益	Gains & losses on foreign exchange	**-339,116.79**	-269,369.19
銀行手續費	Bank charges	**12,740.39**	21,769.88
合計	Total	**-5,052,773.32**	-3,811,679.29

註釋41 其他收益

Note 41 Other income

1. 其他收益明細情況

1. Details of other income

產生其他收益的來源	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
與資產相關的政府補助	Government grants related to assets	**1,310,849.70**	1,836,765.66
與收益相關的政府補助	Government grants related to earnings	**115,768.54**	4,326,165.09
增值税進項税加計扣除	VAT input tax additional deduction	**14,399.72**	25,880.48
代扣個人所得税手續費返還	Refund of service fees for individual income tax withholding	**7,799.36**	4,291.39
合計	Total	**1,448,817.32**	6,193,102.62

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋41 其他收益(續)

Note 41 Other income (Continued)

2. 計入其他收益的政府補助

2. Details of government grants included in other income

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative	與資產相關／與收益相關 Related to assets/ related to earnings
雙流縣白家鎮近都村土地搬遷補償	Land relocation compensation of Jindu Village, Baijia Town, Shuangliu County	**1,215,149.70**	1,741,065.66	與資產相關 Related to assets
省級工業發展資金技術改造	Provincial industrial development funds for technological transformation	**50,400.00**	50,400.00	與資產相關 Related to assets
生產線智能化改造	Intelligent transformation of production lines	**45,300.00**	45,300.00	與資產相關 Related to assets
穩崗補貼	Subsidies for stable posts	**50,468.54**		與收益相關 Related to earnings
國家高新技術企業認定獎勵	National High-tech Industrial Enterprise Awards	**50,000.00**		與收益相關 Related to earnings
成都高新技術產業開發區經濟運行局專項資金款	Special funds from the Economic Operation Bureau of Chengdu High-tech Industrial Development Zone	**15,300.00**		與收益相關 Related to earnings
2020年房產稅、城鎮土地使用稅減免稅款	Tax deductions for Property tax and Urban land use tax in 2020		4,326,165.09	與收益相關 Related to earnings
合計	Total	**1,426,618.24**	6,162,930.75	

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋42 投資收益

Note 42 Investment income

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
權益法核算的長期股權投資收益	Investment income from long-term equity investments under equity method	**-3,341,024.34**	-3,917,243.03
其他權益工具投資持有期間的股利收入	Dividend income from holding other equity instrument investment	**59,003.10**	
合計	Total	**-3,282,021.24**	-3,917,243.03

註釋43 信用減值損失

Note 43 Credit impairment loss

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
壞賬損失	Bad debts	**1,836,987.02**	-2,886,966.05
合計	Total	**1,836,987.02**	-2,886,966.05

註釋44 資產減值損失

Note 44 Assets impairment loss

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
存貨跌價損失	Inventory write-down loss		-281,437.28
合計	Total		-281,437.28

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋45 營業外收入

Note 45 Non-operating income

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative	計入當期非經常性損益的金額 Amount included in non-recurring profit or loss
違約賠償	Compensation for breach of contract	**3,377.62**		3,377.62
其他	Others	**304,714.59**	50,434.37	304,714.59
合計	Total	**308,092.21**	50,434.37	308,092.21

註釋46 營業外支出

Note 46 Non-operating expenditures

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative	計入本期非經常性損益的金額 Amount included in non-recurring profit or loss
對外捐贈	Donation		12,000.00	
其他	Others	**216.69**		216.69
合計	Total	**216.69**	12,000.00	216.69

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋47 所得稅費用

Note 47 Income tax expenses

1. 所得稅費用表

1. Details

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
當期所得稅費用	Current period income tax expense		
遞延所得稅費用	Deferred income tax expense		
合計	Total		

2. 會計利潤與所得稅費用調整過程

2. Reconciliation of accounting profit to income tax expenses

項目	Items	本期發生額 Current period cumulative
利潤總額	Profit before tax	**4,244,349.64**
按法定／適用稅率計算的所得稅費用	Income tax expenses based on legal tax rate	**636,652.45**
子公司適用不同稅率的影響	Effect of different tax rate applicable to subsidiaries	**273,014.17**
調整以前期間所得稅的影響	Effect of prior income tax reconciliation	
非應稅收入的影響	Effect of non-taxable income	**501,153.65**
不可抵扣的成本、費用和損失影響	Effect of non-deductible costs, expenses and losses	**26,935.66**
使用前期未確認遞延所得稅資產的可抵扣虧損的影響	Utilization of deductible losses not previously recognized as deferred tax assets	**-1,293,350.12**
本期未確認遞延所得稅資產的可抵扣暫時性差異或可抵扣虧損的影響	Effect of deducible temporary differences or deductible losses not recognized as deferred tax assets	**-126,759.10**
其他	Others	**-17,646.71**
所得稅費用	Income tax expenses	

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋48 現金流量表附註

Note 48 Notes to items of the consolidated cash flow statement

1. 收到其他與經營活動有關的現金

1. Other cash receipts related to operating activities

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
經營租賃收入	Cash received from operating rental fixed assets	**15,944,891.63**	11,322,332.61
利息收入	Interest income	**4,763,976.20**	3,608,937.76
政府補助	Government grants	**134,214.02**	4,330,456.48
收回的信用證及保函保證金	Recovered letter of credit and letter of guarantee deposit	**56,360.76**	1,706,728.25
其他	Others	**41,733,390.40**	3,338,796.65
合計	Total	**62,632,833.01**	24,307,251.75

2. 支付其他與經營活動有關的現金

2. Other cash payments related to operating activities

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
管理費用支出	Administrative expenses	**5,039,011.56**	3,749,686.11
銷售費用支出	Marketing expenses	**504,653.16**	2,813,598.84
研發費用支出	R&D expenses	**158,058.58**	619,415.24
手續費	Service fee	**12,740.39**	21,769.88
支付的票據及信用證保證金	Payment of notes and letter of credit deposit		1,877,253.98
其他	Others	**11,123,997.70**	7,428,019.54
合計	Total	**16,838,461.39**	16,509,743.59

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋49 現金流量表補充資料

Note 49 Supplement information to the cash flow statement

1. 現金流量表補充資料

1 · Details

項目	Items	本期金額 Current period cumulative	上期金額 Preceding period cumulative
1.將淨利潤調節為經營活動現金流量	1.Reconciliation of net profit to cash flow from operating activities:		
淨利潤	Net profit	**4,244,349.64**	-17,762,187.01
加：信用減值損失	Add: Provision for credit impairment loss	**-1,836,987.02**	2,886,966.05
資產減值準備	Provision for assets impairment loss		281,437.28
固定資產折舊、油氣資產折耗、生產性生物資產折舊	Depreciation of fixed assets, oil and gas assets, productive biological assets	**9,128,087.15**	11,606,948.32
使用權資產折舊	Depreciation of right-of-use assets		
無形資產攤銷	Amortization of intangible assets	**461,543.10**	652,374.54
長期待攤費用攤銷	Amortization of long-term prepayments	**151,983.06**	151,983.06
處置固定資產、無形資產和其他長期資產的損失（收益以「-」號填列）	Loss on disposal of fixed assets, intangible assets and other long-term assets (Less: gains)		
固定資產報廢損失（收益以「-」號填列）	Fixed assets retirement loss (Less: gains)		
公允價值變動損失（收益以「-」號填列）	Losses on changes in fair value (Less: gains)		
財務費用（收益以「-」號填列）	Financial expense (Less: gains)	**-289,399.56**	-226,433.33
投資損失（收益以「-」號填列）	Investment losses (Less: gains)	**3,282,021.24**	3,917,243.03
遞延所得稅資產減少（增加以「-」號填列）	Decrease of deferred tax assets (Less: increase)		
遞延所得稅負債增加（減少以「-」號填列）	Increase of deferred tax liabilities (Less: decrease)		
存貨的減少（增加以「-」號填列）	Decrease of inventories (Less: increase)	**-4,442,932.48**	-9,098,758.98

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋49 現金流量表補充資料(續)

Note 49 Supplement information to the cash flow statement (Continued)

1. 現金流量表補充資料(續)

1 · Details (Continued)

項目	Items	本期金額 Current period cumulative	上期金額 Preceding period cumulative
經營性應收項目的減少(增加以「-」號填列)	Decrease of operating receivables (Less: increase)	**-12,649,878.51**	-26,384,182.10
經營性應付項目的增加(減少以「-」號填列)	Increase of operating payables (Less: decrease)	**31,346,006.90**	14,574,674.29
其他	Others		
經營活動產生的現金流量淨額	Net cash flows from operating activities	**29,394,793.52**	-19,399,934.85
2.不涉及現金收支的重大投資和籌資活動	2.Significant investing and financing activities not related to cash receipts and payments:		
債務轉為資本	Conversion of debt into capital		
一年內到期的可轉換公司債券	Conversion bonds due within one year		
融資租入固定資產	Fixed assets leased in under finance leases		
3.現金及現金等價物淨變動情況	3.Net changes in cash and cash equivalents:		
現金的期末餘額	Cash at the end of the period	**532,235,860.26**	404,877,329.33
減：現金的期初餘額	Less: Cash at the beginning of the period	**472,172,323.72**	408,342,218.89
加：現金等價物的期末餘額	Add: Cash equivalents at the end of the period		
減：現金等價物的期初餘額	Less: Cash equivalents at the beginning of the period		
現金及現金等價物淨增加額	Net increase of cash and cash equivalents	**60,063,536.54**	-3,464,889.56

六、 合併財務報表主要項目註釋(續)

VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋49 現金流量表補充資料(續)

Note 49 Supplement information to the cash flow statement (Continued)

2. 現金和現金等價物的構成

2. Composition of cash and cash equivalents

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
一、現金	1.Cash	**532,235,860.26**	472,172,323.72
其中：庫存現金	Including: Cash on hand		5,084.13
可隨時用於支付的銀行存款	Cash in bank on demand for payment	**532,235,860.26**	472,167,239.59
可隨時用於支付的其他貨幣資金	Other cash and bank balance on demand for payment		
二、現金等價物	2.Cash equivalents		
其中：三個月內到期的債券投資	Including: Bond investments maturing within 3 months		
三、期末現金及現金等價物餘額	3.Cash and cash equivalents at the end of the period	**532,235,860.26**	472,172,323.72
其中：母公司或集團內子公司使用受限制的現金及現金等價物	Including: Cash and cash equivalents of parent company or subsidiaries with use restrictions		

六、 合併財務報表主要項目註釋(續) VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (CONTINUED)

註釋50 所有權或使用權受到限制的資產 Note 50 Assets with title or use right restrictions

項目	Items	餘額 Closing carrying amount	受限原因 Reasons for restrictions
貨幣資金	Cash and bank balance	6,138,239.83	Pledge and deposit 信用證和保函保證金
合計	Total	6,138,239.83	

註釋51 外幣貨幣性項目 Note 51 Monetary items in foreign currencies

項目	Items	期末外幣餘額 Closing balance in foreign currencies	折算匯率 Exchange rate	期末折算人民幣餘額 RMB equivalent at the end of the period
貨幣資金	Cash and bank balances			
其中：美元	Including: USD	**551,118.87**	6.7114	3,698,779.18
長期借款(含一年內到期)	Long-term borrowing (including due within 1 year)			
其中：歐元	Including: EUR	**679,657.08**	7.0084	4,763,308.68

註釋52 政府補助 Note 52 Government grants

政府補助種類	Categories	本期發生額 Current period cumulative	計入當期損益的金額 Amount included in non-recurring profit or loss	備註 Remarks
計入遞延收益的政府補助	Government grants included in deferred income		1,310,849.70	詳見附註六註釋29 See note 29 of Section VI for details
計入其他收益的政府補助	Government grants included in other income	**115,768.54**	115,768.54	詳見附註六註釋41 See note 41 of Section VI for details
合計	Total	**115,768.54**	1,426,618.24	

七、 在其他主體中的權益 VII. INTEREST IN OTHER ENTITIES

（一） 在子公司中的權益 (I) Interest in subsidiaries

1. 企業集團的構成 1. Composition of the company

子公司名稱 Subsidiaries	主要經營地 Main operating place	註冊地 Registered address	業務性質 Business nature	持股比例(%) Holding proportion (%) 直接 Direct	間接 Indirect	取得方式 Acquisition method
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd	成都 Chengdu	成都 Chengdu	製造業 Manufacturing	60.00		非同一控制下企業合併 Business combination not under common control
成都中菱無線通信電纜有限公司 Chengdu Zhongling Wireless Communication Cable Co., Ltd	成都 Chengdu	成都 Chengdu	製造業 Manufacturing	100.00		非同一控制下企業合併 Business combination not under common control
成都普天新材料有限公司 Chengdu PUTIAN New Material Co., Ltd	成都 Chengdu	成都 Chengdu	製造業 Manufacturing	100.00		非同一控制下企業合併 Business combination not under common control

2. 重要的非全資子公司 2. Significant partially-owned subsidiaries

子公司名稱	Subsidiaries	少數股東持股比例(%) Holding proportion of minority shareholders (%)	本期歸屬於少數股東損益 Profit or loss attributable to minority shareholders	本期向少數股東宣告分派的股利 Dividends declared to minority shareholders in this period	期末少數股東權益餘額 Closing balance of non-controlling interests	備註 Notes
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd	40.00	-5,361,850.82		83,922,183.77	

七、 在其他主體中的權益(續)

VII. INTEREST IN OTHER ENTITIES (CONTINUED)

(一) 在子公司中的權益(續)

(I) Interest in subsidiaries (Continued)

3. 重要非全資子公司的主要財務信息

這些子公司的主要財務信息為本公司內各企業之間相互抵銷前的金額，但經過了合併日公允價值及統一會計政策的調整：

3. Main financial information of significant partially-owned subsidiaries

The main financial information of these subsidiaries is the amount before each company offset each other, but the adjustment of fair value and unified accounting policy is made after the merger day.：

		成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd	
項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
流動資產	Current assets	**184,941,779.76**	177,534,318.16
非流動資產	Non-current assets	**47,406,642.22**	51,323,984.45
資產合計	Total assets	**232,348,421.98**	228,858,302.61
流動負債	Current liabilities	**14,714,536.89**	17,553,543.18
非流動負債	Non-current liabilities	**1,403,600.00**	1,499,300.00
負債合計	Total liabilities	**16,118,136.89**	19,052,843.18
營業收入	Operating income	**86,728,819.33**	72,021,300.00
淨利潤	Net profit	**6,424,825.66**	-12,165,600.00
綜合收益總額	Total comprehensive income	**6,424,825.66**	-12,165,600.00
經營活動現金流量	Cash Flow of Operational Activities	**-1,609,925.32**	20,708,900.00

七、 在其他主體中的權益(續)

VII. INTEREST IN OTHER ENTITIES (CONTINUED)

（二） 在聯營企業中的權益

(II) Interest in joint venture or associates

1. 重要的聯營企業

1. Significant joint ventures or associates

聯營企業名稱 Joint ventures	主要經營地 Main operating place	註冊地 Registered address	業務性質 Business nature	持股比例(%) Holding proportion (%) 直接 Direct	間接 Indirect	會計處理方法 Accounting treatment
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	成都 Chengdu	成都 Chengdu	製造業 Manufacturing	49.00		權益法核算 Equity method
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	江陰 Jiangyin	江陰 Jiangyin	製造業 Manufacturing	10.00		權益法核算 Equity method

七、 在其他主體中的權益(續)

VII. INTEREST IN OTHER ENTITIES (CONTINUED)

(二) 在聯營企業中的權益(續)

(II) Interest in joint venture or associates (Continued)

2. 重要聯營企業的主要財務信息

2. Main financial information of significant associates

項目	Item	期末餘額／本期發生額 Closing balance/Current period cumulative 成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.
流動資產	Current assets	**53,006,356.42**	**1,360,100,809.63**
非流動資產	Non-current assets	**5,639,742.07**	**135,214,587.72**
資產合計	Total assets	**58,646,098.49**	**1,495,315,397.35**
流動負債	Current liabilities	**47,409,681.13**	**851,843,045.52**
非流動負債	Non-current liabilities	**1,977,165.64**	**273,709,231.07**
負債合計	Total liabilities	**49,386,846.77**	**1,125,552,276.59**
少數股東權益	Non-controlling interests	**1,057,635.00**	
歸屬於母公司股東權益	Equity attributable to owners of parent company	**8,201,616.72**	**369,763,120.76**
按持股比例計算的淨資產份額	Proportionate share in net assets	**4,018,792.04**	**36,976,312.07**
調整事項	Adjustments		
－商譽	– Goodwill		**1,418,109.36**
－內部交易未實現利潤	– Unrealized profits from internal transactions		
－其他	– Other		
對聯營企業權益投資的賬面價值	Carrying amount of investments in associates	**4,018,792.04**	**38,394,421.43**
存在公開報價的權益投資的公允價值	Fair value of equity investments in associates in association with quoted price		
營業收入	Operating income	**97,461,623.21**	**185,386,929.41**
淨利潤	Net profit	**-1,597,993.37**	**-25,582,748.46**
終止經營的淨利潤	Net profit of discontinued operations		
其他綜合收益	Other comprehensive income		
綜合收益總額	Total comprehensive income	**-1,597,993.37**	**-25,582,748.46**
企業本期收到的來自聯營企業的股利	Dividend from associates received in current period		

七、 在其他主體中的權益(續)

VII. INTEREST IN OTHER ENTITIES (CONTINUED)

(二) 在聯營企業中的權益(續)

(II) Interest in joint venture or associates (Continued)

2. 重要聯營企業的主要財務信息(續)

2. Main financial information of significant associates (Continued)

(續)

(Continued)

項目	Item	期初餘額／上期發生額 Opening balance/Last period cumulative 成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.
流動資產	Current assets	84,383,733.99	1,419,298,252.30
非流動資產	Non-current assets	5,893,589.63	146,363,395.18
資產合計	Total assets	90,277,323.62	1,565,661,647.48
流動負債	Current liabilities	78,369,295.22	898,643,404.19
非流動負債	Non-current liabilities	1,050,783.64	271,672,374.07
負債合計	Total liabilities	79,420,078.86	1,170,315,778.26
少數股東權益	Non-controlling interests	1,058,180.41	
歸屬於母公司股東權益	Equity attributable to owners of parent company	9,799,064.35	395,345,869.22
按持股比例計算的淨資產份額	Proportionate share in net assets	4,801,541.53	39,534,586.92
調整事項	Adjustments		
－商譽	– Goodwill		1,418,109.36
－內部交易未實現利潤	– Unrealized profits from internal transactions		
－其他	– Other		
對聯營企業權益投資的賬面價值	Carrying amount of investments in associates	4,801,541.53	40,952,696.28
存在公開報價的權益投資的公允價值	Fair value of equity investments in associates in association with quoted price		
營業收入	Operating income	77,937,113.91	204,247,552.88
淨利潤	Net profit	-1,802,194.57	-30,341,676.92
終止經營的淨利潤	Net profit of discontinued operations		
其他綜合收益	Other comprehensive income		
綜合收益總額	Total comprehensive income	-1,802,194.57	-30,341,676.92
企業本期收到的來自聯營企業的股利	Dividend from associates received in current period		

八、 與金融工具相關的風險披露

本公司的主要金融工具包括貨幣資金、股權投資、債權投資、借款、應收款項、應付款項等。在日常活動中面臨各種金融工具的風險，主要包括信用風險、流動性風險、市場風險。與這些金融工具相關的風險，以及本公司為降低這些風險所採取的風險管理政策如下所述：

董事會負責規劃並建立本公司的風險管理架構，制定本公司的風險管理政策和相關指引並監督風險管理措施的執行情況。本公司已制定風險管理政策以識別和分析本公司所面臨的風險，這些風險管理政策對特定風險進行了明確規定，涵蓋了市場風險、信用風險和流動性風險管理等諸多方面。本公司定期評估市場環境及本公司經營活動的變化以決定是否對風險管理政策及系統進行更新。本公司的風險管理由風險管理委員會按照董事會批准的政策開展。風險管理委員會通過與本公司其他業務部門的緊密合作來識別、評價和規避相關風險。本公司內部審計部門就風險管理控制及程序進行定期的審核，並將審核結果上報本公司的審計委員會。本公司通過適當的多樣化投資及業務組合來分散金融工具風險，並通過制定相應的風險管理政策減少集中於單一行業、特定地區或特定交易對手的風險。

VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS

The Company's main financial instruments include cash and cash equivalents, equity investments, debt investments, loans, accounts receivable, accounts payable, etc. The Company has exposure to the following risks from its use of financial instruments, which mainly include: credit risk, liquidity risk, and market risk. The risks associated with these financial instruments and the risk management policies adopted by the Company to reduce these risks are described below:

The Board of Directors is responsible for planning and establishing the risk management framework of the company, formulating the company's risk management policies and related guidelines, and supervising the implementation of risk management measures. The company has formulated risk management policies to identify and analyze the risks faced by the company. These risk management policies specify specific risks, covering market risk, credit risk and liquidity risk management, etc. The company regularly assesses changes in the market environment and the company's business activities to determine whether to update risk management policies and systems. The Company's risk management is carried out by the Risk Management Committee in accordance with policies approved by the Board of Directors. The Risk Management Committee identifies, evaluates and mitigates relevant risks by working closely with other departments of the Company. The Company's Internal Audit Department conducts regular audits of risk management controls and procedures, and reports the results to the Company's Audit Committee. The Company diversifies the risk of financial instruments by diversifying its investment and business portfolio appropriately, and reduces the risk of concentration in a single industry, a specific region or a specific counterparty by formulating appropriate risk management policies.

八、 與金融工具相關的風險披露(續)

VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

（一） 信用風險

(I) Credit risk

信用風險是指交易對手未能履行合同義務而導致本公司產生財務損失的風險，管理層已制定適當的信用政策，並且不斷監察信用風險的敞口。

Credit risk refers to the risk of financial loss caused by the failure of the counterparty to perform its contractual obligations, while the management has established appropriate credit policies and is constantly monitoring exposure to credit risk.

本公司已採取政策只與信用良好的交易對手進行交易。另外，本公司基於對客戶的財務狀況、從第三方獲取擔保的可能性、信用記錄及其它因素諸如目前市場狀況等評估客戶的信用資質並設置相應信用期。本公司對應收票據、應收賬款餘額及收回情況進行持續監控，對於信用記錄不良的客戶，本公司會採用書面催款、縮短信用期或取消信用期等方式，以確保本公司不致面臨重大信用損失。此外，本公司於每個資產負債表日審核金融資產的回收情況，以確保相關金融資產計提了充分的預期信用損失準備。

The Company has adopted a policy of only dealing with creditworthy counterparties. In addition, the Company evaluates the customer's credit qualifications and sets the corresponding credit period based on the customer's financial situation, the possibility of obtaining guarantees from third parties, credit history and other factors such as current market conditions. The Company continuously monitors the balance of notes receivable, accounts receivable and recovery, and for customers with bad credit history, the Company will use written reminders, shortening the credit period or canceling the credit period to ensure that the Company does not face significant credit losses. The Company reviews the recovery of financial assets at each balance sheet date to ensure that there is adequate provision of credit losses for the underlying financial.

本公司其他金融資產包括貨幣資金、其他應收款、債權投資等，這些金融資產的信用風險源自於交易對手違約，最大信用風險敞口為資產負債表中每項金融資產的賬面金額。本公司沒有提供任何其他可能令本公司承受信用風險的擔保。

The Company's other financial assets include cash and cash equivalents, other receivables, debt investments, etc., the credit risk of these financial assets originates from the breach of contract of the counterparty, and the maximum credit risk exposure is the carrying amount of each financial asset on the balance sheet. The Company does not provide any other guarantees that may expose the Company to credit risk.

八、 與金融工具相關的風險披露(續)

(一) 信用風險(續)

本公司持有的貨幣資金主要存放於國有控股銀行和其他大中型商業銀行等金融機構，管理層認為這些商業銀行具備較高信譽和資產狀況，不存在重大的信用風險，不會產生因對方單位違約而導致的任何重大損失。本公司的政策是根據各知名金融機構的市場信譽、經營規模及財務背景來控制存放當中的存款金額，以限制對任何單個金融機構的信用風險金額。

作為本公司信用風險資產管理的一部分，本公司利用賬齡來評估應收賬款和其他應收款的減值損失。本公司的應收賬款和其他應收款涉及大量客戶，賬齡信息可以反映這些客戶對於應收賬款和其他應收款的償付能力和壞賬風險。本公司根據歷史數據計算不同賬齡期間的歷史實際壞賬率，並考慮了當前及未來經濟狀況的預測，如國家GDP增速、基建投資總額、國家貨幣政策等前瞻性信息進行調整得出預期損失率。對於長期應收款，本公司綜合考慮結算期、合同約定付款期、債務人的財務狀況和債務人所處行業的經濟形勢，並考慮上述前瞻性信息進行調整後對於預期信用損失進行合理評估。

VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

(I) Credit risk (Continued)

The cash and cash equivalents held by the Company are mainly deposited in financial institutions such as state-owned holding banks and other large and medium-sized commercial banks, and the management believes that these commercial banks have high reputation and good asset status, do not have major credit risks, and will not produce any major losses caused by the breach of contract of the counterparty. The Company controls the credit risk for deposits by limit the deposit amount in accordance with the market reputation, size of operation and financial background of each well-known financial institution.

As part of the Company's credit risk asset management, the Company uses ageing to assess impairment losses on accounts receivable and other receivables. The Company's accounts receivable and other receivables involve a large number of customers, and aging information can reflect the solvency and bad debt risk of these customers. The Company calculates the historical actual bad debt rate for different age periods based on historical data, and adjusts the expected loss ratio by taking into account the forecast of current and future economic conditions, such as national GDP growth, total infrastructure investment, national monetary policy and other forward-looking information. For long-term receivables, the Company takes into account the settlement date, the contractual payment schedule, the debtor's financial position and the economic situation of the debtor's industry, and makes a reasonable assessment of expected credit losses after adjusting for the above forward-looking information.

八、 與金融工具相關的風險披露(續)

VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

(一) 信用風險(續)

截止2022年6月30日，相關資產的賬面餘額與預期信用減值損失情況如下：

(I) Credit risk (Continued)

As of 30 June 2022, the carrying amount of the underlying assets and the expected credit impairment losses were as follows:

項目	Items	賬面餘額 Carrying amount	減值準備 Impairment provision
應收票據	Notes receivable	220,408.00	90,814.77
應收賬款	Accounts receivable	108,706,655.49	54,361,747.56
應收款項融資	Receivables financing	81,142,985.20	
其他應收款	Other receivables	32,241,612.51	28,709,639.40
債權投資	Debt investments	60,000.00	60,000.00
合計	Total	222,371,661.20	83,222,201.73

本公司的主要客戶為成都八達接插件有限公司、中車株洲電力機車有限公司等，該等客戶具有可靠及良好的信譽，因此，本公司認為該等客戶並無重大信用風險。由於本公司的客戶廣泛，因此沒有重大的信用集中風險。

The Company's main customers are Chengdu Bada Socket Connector Co., Ltd, CRRC Zhuzhou Locomotive Co., Ltd., etc., which have reliable and good reputation, therefore, the Company believes that such customers do not have significant credit risks. Due to the wide range of clients of the Company, there is no significant risk of credit concentration.

(二) 流動性風險

流動性風險是指本公司在履行以交付現金或其他金融資產的方式結算的義務時發生資金短缺的風險。本公司下屬成員企業各自負責其現金流量預測。公司基於各成員企業的現金流量預測結果，在公司層面持續監控公司短期和長期的資金需求，以確保維持充裕的現金儲備；同時持續監控是否符合借款協議的規定，從主要金融機構獲得提供足夠備用資金的承諾，以滿足短期和長期的資金需求。此外，本公司與主要業務往來銀行訂立融資額度授信協議，為本公司履行與商業票據相關的義務提供支持。

(II) Liquidity risk

Liquidity risk refers to the risk of capital shortage when the Company fulfills its obligation to pay cash or other financial assets for settlement. Each member of the Company is responsible for its cash flow forecast. The Company monitors the long-term and short-term capital demand at the company level based on the cash flow forecast results of each member company, while continuously monitoring compliance with the provisions of the borrowing agreements and obtaining commitments from major financial institutions to provide sufficient reserve funds to meet short-term and long-term funding needs. In addition, the Company has entered into a credit agreement with major business banks to support the Company in fulfilling its obligations related to commercial paper.

八、 與金融工具相關的風險披露(續)

VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

（二） 流動性風險(續)

截止2022年6月30日，本公司金融負債和表外擔保項目以未折現的合同現金流量按合同剩餘期限列示如下：

(II) Liquidity risk (Continued)

As of 30 June 2022, the Company's cash flow payables of the financial liabilities and off-balance sheet guarantee items in the contract remaining period are shown as follows:

項目	Item	期末餘額 Closing balance 1年以內 Within 1 year	1-5年 1-5 years	5年以上 Over 5 years	合計 Total
應付賬款	Accounts payable	17,822,625.75			17,822,625.75
其他應付款	Other payables	42,240,725.49			42,240,725.49
一年內到期的非流動負債	Non-current liabilities due within one year	420,405.46			420,405.46
長期借款	Long-term loans		1,681,621.84	2,661,281.38	4,342,903.22
合計	Total	60,483,756.70	1,681,621.84	2,661,281.38	64,826,659.92

（三） 市場風險

(III) Market risk

1. 匯率風險

本公司的主要經營位於中國境內，主要業務以人民幣結算。但本公司已確認的外幣資產和負債及未來的外幣交易(外幣資產和負債及外幣交易的計價貨幣主要為美元和歐元)依然存在匯率風險。本公司負責監控公司外幣交易和外幣資產及負債的規模，以最大程度降低面臨的匯率風險。

1. Exchange rate risk

The main business of the company is located in China, and the main business is settled in RMB. the Company has confirmed that the foreign currency assets and liabilities and future transactions in foreign currency still exists the risk of exchange rate (the currency for foreign currency assets and liabilities and foreign transactions mainly are US dollar and Euro,). The Company is responsible for monitoring the scale of foreign currency transactions and foreign currency assets and liabilities of the Company to minimize the risk of exchange rate.

八、 與金融工具相關的風險披露(續)

VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

(三) 市場風險(續)

(III) Market risk (Continued)

1. 匯率風險(續)

1. Exchange rate risk (Continued)

(1) 截止2022年6月30日，本公司持有的外幣金融資產和外幣金融負債折算成人民幣的金額列示如下：

(1) As of 30 June 2022, the amount of foreign currency financial assets and foreign currency financial liabilities converted into RMB is listed below:

項目 Item	期末餘額 Closing balance 美元項目 Converted from USD	歐元項目 Converted from EURO	合計 Total
外幣金融資產： Foreign currency of financial assets			
貨幣資金 Cash and cash equivalents	**3,698,779.18**		**3,698,779.18**
小計 Subtotal	**3,698,779.18**		**3,698,779.18**
外幣金融負債： Foreign currency of financial liabilities			
長期借款(含一年內到期) Long-term borrowings (including due within one year)		**4,763,308.68**	**4,763,308.68**
小計 Subtotal		**4,763,308.68**	**4,763,308.68**

(2) *敏感性分析：*

截止2022年6月30日，對於本公司美元金融資產和歐元金融負債，如果人民幣對美元及歐元升值或貶值10%，其他因素保持不變，則本公司將減少或增加淨利潤約人民幣106,452.94元。

(2) *Sensitivity analysis:*

By the end of 30 December 2022, as for the Company's financial assets in USD and financial liabilities in Euro, if the RMB against the US dollar and euro currency appreciation or depreciation of 10% and other factors remain unchanged, the Company will reduce or increase retained profits about RMB106,452.94.

八、 與金融工具相關的風險披露(續)

VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (CONTINUED)

(三) 市場風險(續)

(III) Market risk (Continued)

2. 利率風險

浮動利率的金融負債使本公司面臨現金流量利率風險，固定利率的金融負債使本公司面臨公允價值利率風險。本公司根據當時的市場環境來決定固定利率及浮動利率合同的相對比例。

本公司財務部門持續監控公司利率水平。利率上升會增加新增帶息債務的成本以及本公司尚未付清的以浮動利率計息的帶息債務的利息支出，並對本公司的財務業績產生重大的不利影響，管理層會依據最新的市場狀況及時做出調整，這些調整可能是進行利率互換等安排來降低利率風險。

截至2022年6月30日止，本公司長期帶息債務主要為固定利率合同，金額為679,657.08歐元，詳見附註六註釋27，利率風險不會對公司生產經營產生重要影響。

2. Interest rate risk

Financial liabilities with floating interest rates exposes the Company to the cash flow interest rate risk, and the financial liabilities with fixed interest rates exposese the Company the fair value interest rate risk. The Company determines the relative proportion between contracts with floating interest rates and contracts with fixed interest rates according to the market environment.

The Company's financial department continuously monitors the interest rate level. Rising interest rates will increase the cost of new interest-bearing liabilities and the interest expenses of interest-bearing liabilities that the Company has not yet paid at floating interest rates, which will have a significant negative impact on the Company's financial performance. The management will make timely adjustments based on the latest market conditions, which may be arranged to reduce interest rate risk through arrangements such as interest rate swaps.

As of 30 June 2022, the Company's long-term interest-bearing debt was mainly fixed-rate contracts in the amount of €679,657.08, as detailed in Section VI (Note 27), which states that interest rate risk will not have a significant impact on the Company's production and operation.

3. 價格風險

價格風險指匯率風險和利率風險以外的市場價格變動而發生波動的風險，主要源於商品價格、股票市場指數、權益工具價格以及其他風險變量的變化。

3. Price risk

Price risk refers to the risk of fluctuation caused by market price changes other than exchange rate risk and interest rate risk. It mainly comes from the changes of commodity price, stock market index, equity instrument price and other risk variables.

九、 公允價值

IX. FAIR VALUE

（一） 以公允價值計量的金融工具

本公司按公允價值三個層次列示了以公允價值計量的金融資產工具於2022年6月30日的賬面價值。公允價值整體歸類於三個層次時，依據的是公允價值計量時使用的各重要輸入值所屬三個層次中的最低層次。三個層次的定義如下：

第1層次：是在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；

第2層次：是除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值；第二層次輸入值包括：1)活躍市場中類似資產或負債的報價；2)非活躍市場中相同或類似資產或負債的報價；3)除報價以外的其他可觀察輸入值，包括在正常報價間隔期間可觀察的利率和收益率曲線、隱含波動率和信用利差等；4)市場驗證的輸入值等。

第3層次：是相關資產或負債的不可觀察輸入值。

(I) Financial instruments measured at fair value

On June 30, 2022, our corporate expose the carrying value of financial asset instruments measured at fair value at three levels which is based on the lowest level of the three levels of the important input values used in the measurement of fair value. The three levels are defined as following:

Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Company can access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability, for example, interest rates and yield curves observable at commonly quoted intervals; market-corroborated inputs.

Level 3 inputs are unobservable inputs for the asset or liability.

（二） 期末公允價值計量

(II) Fair value at the end of the period

項目	Items	期末公允價值 Fair value at the end of the period 第1層次 Level 1	第2層次 Level 2	第3層次 Level 3	合計 Total
其他權益工具投資	Other equity instrument investment	8,800,035.00			8,800,035.00
應收款項融資	Accounts receivable financing			81,142,985.20	81,142,985.20

九、 公允價值(續)

（三） 第一層次公允價值計量項目市價的確定依據

第一層次公允價值計量項目權益投資市價按證券交易所2022年6月30日前最後一個交易日相應股票的收盤價確定。

（四） 持續和非持續第三層次公允價值計量的項目，採用的估值技術和重要參數的定性及定量信息

應收款項融資為公司既以收取合同現金流量為目標又以出售該金融資產為目標的銀行承兌匯票，剩餘期限較短，賬面價值與公允價值接近，採用票面金額作為公允價值。

（五） 不以公允價值計量的金融資產和金融負債的公允價值情況

不以公允價值計量的金融資產和負債主要包括：應收款項、債權投資、短期借款、應付款項和長期借款。

上述不以公允價值計量的金融資產和負債的賬面價值與公允價值相差很小。

IX. FAIR VALUE (CONTINUED)

(III) The basis for determining the market price of the fair value in level 1

The market price of other equity investment measured at fair value in level 1 is determined by the closing price of the corresponding stock on the stock exchange on the last trading day of 30 June 2022.

(IV) Valuation techniques and qualitative and quantitative information on important parameters adopted for the third level of continuous and non-continuous fair value measurement

Receivable financing is a bank acceptance for the company to both collect contractual cash flows and sell the financial asset, with a short remaining period, a carrying value close to fair value, and a par value as fair value.

(V) The fair value of financial assets and financial liabilities that are not measured at fair value

Financial assets and liabilities that are not measured at fair value are mainly including: accounts receivable, short-term loans, accounts payables, non-current liabilities and long-term loans due within one year and an equity tool that is not quoted in an active market and its fair value is not reliably measured.

There is little difference between the book value and the fair value of the financial assets and liabilities that are not measured at fair value.

十、 關聯方及關聯交易

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION

（一） 本企業的母公司情況

(I) Information of the parent company of the enterprise

母公司名稱 Name of controlling shareholder	註冊地 Registration place	業務性質 Business nature	註冊資本(萬元) Registered capital (RMB ten thousand)	對本公司的持股比例(%) Percentage of shareholding in the company (%)	對本公司的表決權比例(%) Percentage of voting right in this company (%)
成都四威電子有限公司 Chengdu Siwi Electronic Co., Ltd	成都 Chengdu	專業技術服務業 Professional Technique Services	40,000.00	60.00	60.00

本公司最終控制方是中國電子科技集團有限公司。

The ultimate controlling party of the Company is China Electronics Technology Group Corporation.

（二） 本公司的子公司情況詳見附註七(一)在子公司中的權益。

(II) Subsidiaries of the Company: refer to the related content in the Section VII (I) Interests in subsidiaries for the details of the subsidiaries.

（三） 本公司的聯營企業情況

本公司重要的聯營企業詳見附註七(二)在聯營企業中的權益。

(III) The Company's Joint Ventures and Associated Enterprises

Refer to the related content in the Section VII (II) Significant joint ventures or associates for the details.

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(四) 其他關聯方情況

(IV) Other related parties

其他關聯方名稱 Other related parties	其他關聯方與本公司的關係 Relationship between the Company and related parties
中國普天信息產業股份有限公司 China Potevio Company Limited	同受最終控制人控制 Under common control
中國普天信息產業股份有限公司成都分公司 Chengdu Branch of China Potevio Company Limited	同受最終控制人控制 Under common control
中國普天信息產業株洲有限公司 China Putian Information Industry Zhuzhou Co., Ltd.	同受最終控制人控制 Under common control
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation eighth Research Institute	同受最終控制人控制 Under common control
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	同受最終控制人控制 Under common control
成都四威功率電子科技有限公司 Chengdu Siwi Power Electronic Technology Co., Ltd.	同受最終控制人控制 Under common control
南京普天天紀樓宇智能有限公司 Nanjing Putian Telega Intelligent Building Ltd.	同受最終控制人控制 Under common control
住友電工貿易(深圳)有限公司 Sumitomo Electric Industries (Shen Zhen) Ltd.	持有子公司5%以上股份股東的實際控制人控制的其他企業 Entity controlled by ultimate controller of shareholder holding more than 5% of the subsidiary's shares
Sumitomo Electric Asia Ltd	持有子公司5%以上股份股東的實際控制人控制的其他企業 Entity controlled by ultimate controller of shareholder holding more than 5% of the subsidiary's shares
日本住友電氣工業株式會社 Sumitomo Electric Industries Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's shares

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易

(V) Related parties' transaction

1. 存在控制關係且已納入本公司合併財務報表範圍的子公司，其相互間交易及母子公司交易已作抵銷。

1. **The transactions between subsidiaries that have control relations and have been incorporated into the Company's consolidated financial statements and parent company have been offset.**

2. 購買商品、接受勞務的關聯交易

2. **Purchase and sale of goods, rendering and receiving of services**

關聯方 Related parties' transaction	關聯交易內容 Content of transaction	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
住友電工貿易(深圳)有限公司 Sumitomo Electric Industries (Shen Zhen) Ltd	採購原材料 Purchase of raw material	**43,227,212.02**	23,225,070.96
Sumitomo Electric Asia Ltd Sumitomo Electric Asia Ltd	採購原材料 Purchase of raw material	**486,229.56**	234,774.10
日本住友電氣工業株式會社 Sumitomo Electric Industries Ltd	技術使用費 Receiving of service	**96,823.40**	39,872.54
合計	Total	**43,810,264.98**	23,499,717.60

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易(續)

(V) Related parties' transaction (Continued)

3. 銷售商品、提供勞務的關聯交易

3. Sale of goods and rendering of services

關聯方 Related parties' transaction	關聯交易內容 Content of transaction	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	銷售水電 Sale of water and electricity	**268,349.43**	13,228,167.13
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	提供加工勞務 Provide processing services	**13,836.83**	
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation eighth Research Institute	銷售光纖 Sale of optical fiber	**749,881.77**	
江蘇法爾勝光通信科技有限公司 Jiangsu Fasten Optical Communication Technology Co., Ltd.	銷售光纖 Sale of optical fiber		293,844.25
合計	Total	**1,032,068.03**	13,522,011.38

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易(續)

(V) Related parties' transaction (Continued)

4. 關聯租賃情況

4. Related party leases

本公司作為出租方

The Company as leaser

承租方名稱 Lessees	租賃資產種類 Types of assets leased	本期確認的租賃收入 Lease income for current period	上期確認的租賃收入 Lease income for the preceding period
成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	房屋建築物 leasing buildings	**751,488.00**	295,230.19
成都四威功率電子科技有限公司 Chengdu Siwi Power Electronic Technology Co., Ltd.	房屋建築物 leasing buildings	**186,825.00**	
合計	Total	**938,313.00**	295,230.19

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易(續)

(V) Related parties' transaction (Continued)

5. 關聯擔保情況

5. Related party guarantees

本公司作為被擔保方

The Company as guaranteed parties

擔保方 Guarantors	擔保金額 Amount guaranteed	擔保起始日 Commencement date	擔保到期日 Maturity date	擔保是否已經履行完畢 Whether the guarantee is mature
中國普天信息產業集團有限公司 China Potevio Company Limited	4,763,308.68	1997/2/21	2033/2/21	否 No
合計 Total	4,763,308.68			

6. 關鍵管理人員薪酬

6. Key management's emoluments

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
袍金	Emoluments	**75,000.06**	75,000.06
薪金、獎金、津貼、補貼	Wage, bonus, allowance and subsidy	**683,580.23**	807,053.18
退休金計劃供款	Payment of pension plan	**122,316.48**	114,779.84
住房公積金	Housing provident fund	**60,720.00**	47,395.60
其他利益	Other interest	**92,086.56**	67,392.16
合計	Total	**1,033,703.33**	1,111,620.84

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易(續)

(V) Related parties' transaction (Continued)

7. 董事及監事薪酬

7. Directors' and supervisors' emoluments

項目 Items		本期發生額 Current period cumulative						
		袍金 Emoluments	工資、獎金、津貼和補貼 Wage, bonus, allowance and subsidy	住房公積金 Housing provident fund plan	退休金計劃供款 Payment of pension plan	其他社會保險費 Other social insurance premiums	實物福利 Benefit in kind	合計 Total
執行董事：	Executive directors:							
胡江兵	Hu Jiangbing							
李濤	Li Tao							
李劍勇	Li Jianyong							
武曉東	Wu Xiaodong							
朱銳	Zhu Rui							
金濤	Jin Tao							
獨立非執行董事：	Independent non-executive directors:							
傅文捷	Wenjie Fu	25,000.02						25,000.02
肖孝州	Xiao Xiaozhou	25,000.02						25,000.02
鍾其水	Zhong Qishui	25,000.02						25,000.02
監事：	Supervisors:							
熊挺	Xiong Ting							
劉俊	Liu Jun		72,796.73	4,800.00	15,007.68	8,839.80		101,444.21
王成	Wang Cheng							
合計	Total							

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易(續)

(V) Related parties' transaction (Continued)

7. 董事及監事薪酬(續)

7. Directors' and supervisors' emoluments (Continued)

(續)

(Continued)

		上期發生額 Current period cumulative						
項目	Items	袍金 Emoluments	工資、獎金、津貼和補貼 Wage, bonus, allowance	住房公積金 Housing provident fund plan	退休金計劃供款 Payment of pension plan	其他社會保險費 Other social insurance	實物福利 Benefit in kind	合計 Total
執行董事：	Executive directors:							
吳長林	Wu Changlin							
胡江兵	Hu Jiangbing		178,311.00	18,758.88	19,395.60	12,324.62		228,790.10
韓蜀	Han Shu							
王米成	Wang Micheng							
許立英	Xu Liying							
劉韞	Liu Yun							
獨立非執行董事：	Independent non- executive directors:							
毛亞萍	Mao Yaping	25,000.02						25,000.02
肖孝州	Xiao Xiaozhou	25,000.02						25,000.02
馮鋼	Feng Gang	25,000.02						25,000.02
監事：	Supervisors:							
呂東	Lv Dong							
鄭志利	Zheng Zhili							
熊挺	Xiong Ting		136,381.00	19,395.04	5,600.00	11,219.66		172,595.70
劉俊	Liu Jun		82,755.62	18,440.80	5,600.00	10,188.90		116,985.32
合計	Total	75,000.06	397,447.62	56,594.72	30,595.60	33,733.18		593,371.18

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易(續)

(V) Related parties' transaction (Continued)

8. 薪酬最高的前五名僱員

8. Five highest-paid employees

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
工資、獎金、津貼和補貼	Salaries, bonuses, allowances and subsidies	**516,683.50**	545,986.56
退休金計劃供款	Payment of pension	**89,424.00**	77,580.16
住房公積金	Housing provident fund plan	**51,120.00**	22,400.00
其他社會保險費	Other social insurance	**72,895.92**	44,878.64
合計	Total	**730,123.42**	690,845.36

9. 非董事僱員的薪酬區間如下：

9. The ranges of emoluments payable to 4 (4 in 2021) non-director employees during the year are as follows:

項目	Items	本期人數 Number of individuals (2022)	上期人數 Number of individuals (2021)
港幣0元至1,000,000元	HK$ nil – HK$1,000,000	**5**	4

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易(續)

(V) Related parties' transaction (Continued)

10. 關聯方應收應付款項

10. Balance due to or from related parties

(1) 本公司應收關聯方款項

(1) Balance due from related parties

項目名稱 Items	關聯方 Related parties	期末餘額 Closing balance 賬面餘額 Book value	壞賬準備 Bad debt allowance	期初餘額 Beginning balance 賬面餘額 Book value	壞賬準備 Bad debt allowance
應收賬款 Accounts receivable		**2,737,777.93**	**1,376,032.14**	2,681,973.00	1,375,753.11
	中國普天信息產業股份有限公司 China Potevio Company Limited	**1,335,163.14**	**878,400.29**	1,335,163.14	878,400.29
	中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation eighth Research Institute	**528,775.20**	**2,643.88**	591,952.80	2,959.76
	中國普天信息產業股份有限公司成都分公司 Chengdu Branch of China Potevio Company Limited	**304,891.23**	**304,891.23**	304,891.23	304,891.23
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	**269,058.57**	**1,345.29**	217,955.79	1,089.78
	中國普天信息產業株洲有限公司 Zhuzhou PutianTelecommunications Company Limited	**160,000.00**	**160,000.00**	160,000.00	160,000.00
	成都四威功率電子科技有限公司 Chengdu Siwi Electronic Co., Ltd	**101,640.75**	**508.20**	33,761.00	168.81
	南京普天天紀樓宇智能有限公司 Nanjing Putian Telega Intelligent Building Ltd.	**28,192.96**	**28,192.96**	28,192.96	28,192.96
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	**10,056.08**	**50.28**	10,056.08	50.28
預付款項 Advance payment		**154,619.22**		475,445.72	
	Sumitomo Electric Asia Ltd	**154,619.22**		475,445.72	
其他應收款 Other receivables		**1,867,874.98**	**9,339.38**	1,807,995.98	9,039.98
	中國普天信息產業股份有限公司 China Potevio Company Limited	**1,786,828.82**	**8,934.14**	1,786,828.82	8,934.14
	江蘇法爾勝光通信科技有限公司 Jiangsu Fasten Optical Communication Technology Co., Ltd.	**25,773.12**	**128.87**		
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	**26,987.35**	**134.94**		
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	**21,167.16**	**105.84**	21,167.16	105.84
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	**7,118.53**	**35.59**		

十、 關聯方及關聯交易(續)

X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (CONTINUED)

(五) 關聯方交易(續)

(V) Related parties' transaction (Continued)

10. 關聯方應收應付款項(續)

10. Balance due to or from related parties (Continued)

(2) 本公司應付關聯方款項

(2) Balance due to related parties

項目名稱 Items	關聯方 Related parties	期末餘額 Closing balance	期初餘額 Beginning balance
應付賬款 Account payable		**994,053.85**	10,838,692.08
	住友電工貿易(深圳)有限公司 Sumitomo Electric Industries (Shen Zhen) Ltd		9,844,638.23
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	**993,304.33**	993,304.33
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	**749.52**	749.52
其他應付款 Other payables		**3,344,349.93**	1,643,805.04
	中國普天信息產業股份有限公司 China Potevio Company Limited	**1,440,800.00**	1,440,800.00
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	**80,000.00**	80,000.00
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	**1,744,864.79**	63,716.00
	日本住友電氣工業株式會社 Sumitomo Electric Asia Ltd	**78,685.14**	59,289.04
合同負債 Contract liabilities		**5,400.00**	
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.	**5,400.00**	

十一、 承諾及或有事項

（一） 重要承諾事項

質押資產情況詳見附註六、註釋50.所有權或使用權受到限制的資產。除存在上述承諾事項外，截止2022年6月30日，本公司無其他應披露未披露的重大承諾事項。

（二） 資產負債表日存在的重要或有事項

截止2022年6月30日，本公司無應披露未披露的重要或有事項。

十二、 資產負債表日後事項

截至財務報告批准報出日止，本公司無應披露未披露的重大資產負債表日後事項。

XI. COMMITMENTS AND CONTINGENCIES

(I) Significant commitments

Please refer to Section VI Note 50 for the details of the pledged assets see Section VI, Note 52. Assets whose ownership or right of use is restricted. Except for the above commitments, as at June 30, 2022, the Company has no other major undertakings that should be disclosed.

(II) Important contingencies existed on the balance sheet date

As at June 30, 2022, the Company has no other major undertakings that should be disclosed.

XII. EVENTS AFTER THE BALANCE SHEET DATE

By the end of the approval of the financial statements date, the Company has no other significant subsequent events to disclose.

十三、 其他重要事項說明

XIII. OTHER SIGNIFICANTS EVENTS

（一） 前期會計差錯

截止2022年6月30日，本公司無前期會計差錯更正事項。

As at June 30, 2022, the Company has no other significant events that should be disclosed.

（二） 分部信息

Segment information

1. 報告分部的確定依據與會計政策

本公司以內部組織結構、管理要求、內部報告制度為依據確定經營分部。本公司的經營分部是指同時滿足下列條件的組成部分：

(1) 該組成部分能夠在日常活動中產生收入、發生費用；

(2) 管理層能夠定期評價該組成部分的經營成果，以決定向其配置資源、評價其業績；

(3) 能夠取得該組成部分的財務狀況、經營成果和現金流量等有關會計信息。

1. The basis for the determination of the segment report and the accounting policy

The company is based on internal organizational structure, management requirements, and internal reporting system as the basis for determining the operating segment. The business branch of the Company refers to a component that meets the following conditions at the same time:

(1) This component can generate income and cost in daily activities;

(2) The management can regularly evaluate the operating results of the component in order to determine the allocation of resources to it and evaluate its performance;

(3) The accounting information, such as the financial situation, the operating results and the cash flow of the component, can be obtained.

十三、 其他重要事項説明(續)

(二) 分部信息(續)

1. 報告分部的確定依據與會計政策(續)

本公司以經營分部為基礎確定報告分部，滿足下列條件之一的經營分部確定為報告分部：

(1) 該經營分部的分部收入佔所有分部收入合計的10%或者以上；

(2) 該分部的分部利潤(虧損)的絕對額，佔所有盈利分部利潤合計額或者所有虧損分部虧損合計額的絕對額兩者中較大者的10%或者以上。

XIII. OTHER SIGNIFICANTS EVENTS (CONTINUED)

Segment information (Continued)

1. The basis for the determination of the segment report and the accounting policy (Continued)

The Company determines the segment report on the basis of the operating segments, and the operating segments, which meets the following conditions, is determined to be a segment report:

(1) The operating segments accounts for 10% or more of the total income of the division.

(2) The absolute profit of the segment profit of the segment accounts for 10% or more of the total amount of the total profits of all profit segments or the total amount of all deficit segment losses.

十三、 其他重要事項説明(續)

(二) 分部信息(續)

1. 報告分部的確定依據與會計政策(續)

按上述會計政策確定的報告分部的經營分部的對外交易收入合計額佔合併總收入的比重未達到75%時，增加報告分部的數量，按下述規定將其他未作為報告分部的經營分部納入報告分部的範圍，直到該比重達到75%：

(1) 將管理層認為披露該經營分部信息對會計信息使用者有用的經營分部確定為報告分部；

(2) 將該經營分部與一個或一個以上的具有相似經濟特徵、滿足經營分部合併條件的其他經營分部合併，作為一個報告分部。

分部間轉移價格參照市場價格確定，與各分部共同使用的資產、相關的費用按照收入比例在不同的分部之間分配。

XIII. OTHER SIGNIFICANTS EVENTS (CONTINUED)

Segment information (Continued)

1. The basis for the determination of the segment report and the accounting policy (Continued)

Determined according to the above accounting policy report segment operating division of foreign trade total revenue accounted for the proportion of the total income of the merger does not reach 75%, increase the number of segment reporting, according to the following provisions will not report as Division operating segments into reportable range, until the proportion reached 75%：

(1) The management department considers that the management division that discloses the management branch information to the users of the accounting information is determined to be the reporting branch;

(2) Merge the business segment with one or more other business segments which have similar economic characteristics and meet the merger conditions of business segments as a reporting segment.

Interdivisional transfer price is determined by market price, and the assets and related expenses shared by different branches are distributed among different segments according to the proportion of income.

十三、 其他重要事項説明(續)

(二) 分部信息(續)

2. 本公司確定報告分部考慮的因素、報告分部的產品和勞務的類型

本公司的報告分部都是提供不同產品和勞務的業務單元。由於各種業務需要不同的技術和市場戰略，因此本公司分別獨立管理各個報告分部的生產經營活動，分別評價其經營成果，以決定向其配置資源、評價其業績。

本公司有3個報告分部：銅纜及相關產品、光通信產品、電線套管及相關產品。

XIII. OTHER SIGNIFICANTS EVENTS (CONTINUED)

Segment information (Continued)

2. The factors for segments' classification and the types of products and services of a segment

Each segment is a business unit that provides different products and services. Because various business needs different technology and market strategy, the Company independently manages the production and operation activities of each report branch, evaluates its operation result separately, decides to allocate resources to it, evaluates its performance.

The company has three reporting divisions: Copper cables and related products, optical communication products, wire casings and related products.

十三、 其他重要事項説明(續)　XIII. OTHER SIGNIFICANTS EVENTS (CONTINUED)

(二) 分部信息(續)　Segment information (Continued)

3. 報告分部的財務信息　3. Reporting segment

項目 Items		期末餘額／本期發生額 Closing balance/Current period amount 銅纜及相關產品 Copper cables and related products	光通信產品 Optical communication products	電線套管及相關產品 Wire casings and related products	抵銷 Elimination	合計 Total
一. 營業收入	1. Operating Revenue	70,701,812.59	86,728,819.33	6,049,291.39	-30,571,445.28	132,908,478.03
其中：對外交易收入	Including: External transaction revenue	4,211,533.29	86,728,819.33	6,049,291.39		96,989,644.01
分部間交易收入	Revenue between segments	66,490,279.30			-30,571,445.28	35,918,834.02
二. 營業費用	2. Operating Cost	74,321,192.98	80,458,968.06	4,767,071.25	-30,571,445.28	128,975,787.01
其中：折舊費和攤銷費	Including: Depreciation and Amortization	4,381,839.40	3,917,342.23	1,442,431.68		9,741,613.31
三. 對聯營和合營企業的投資收益	3. Investments income in associates and joint ventures	-3,341,024.34				-3,341,024.34
四. 信用減值損失	4. Credit loss	1,539,874.03	-603.37	180,071.63	117,644.73	1,836,987.02
五. 資產減值損失	5. Asset impairment loss					
六. 利潤總額	6. Total profits	-4,992,429.66	6,424,825.66	2,694,308.91	117,644.73	4,244,349.64
七. 所得稅費用	7. Cost of income tax					
八. 淨利潤	8. Net profit	-4,992,429.66	6,424,825.66	2,694,308.91	117,644.73	4,244,349.64
九. 資產總額	9. Total asset	947,092,060.51	232,348,421.98	86,070,549.26	-238,002,562.13	1,027,508,469.62
十. 負債總額	10. Total liabilities	171,278,269.44	16,118,136.89	51,730,163.09	-61,028,100.60	178,098,468.82
十一. 其他重要的非現金項目	11. Otherimportantnoncash items	649,657.85				649,657.85

十三、 其他重要事項說明(續)

XIII. OTHER SIGNIFICANTS EVENTS (CONTINUED)

（三） 租賃

(I) Leases

公司作為出租人

The Company is a lessor

1. 經營租賃

1. Operating lease

(1) 租賃收入

(1) lease income

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
租賃收入	lease income	**14,746,329.53**	11,994,207.34
其中：未納入租賃收款額計量的可變租賃付款額相關收入	Including: Income relating to variable lease payments not included in the measurement of the lease liability		

(2) 經營租出資產為房屋建築物，詳見附註六註釋12

(2) Please refer to section VI 12 of Notes to the Financial Statements for details on buildings leased out under operating leases

(3) 根據與承租人簽訂的租賃合同，不可撤銷租賃未來將收到的未折現租賃收款額

(3) Undiscounted lease payments to be received arising from non-cancellable leases based on the lease contract signed with lessee

剩餘期限	Remaining years	本期 Closing balance	上期 Opening balance
1年以內	Within 1 year	**17,796,330.31**	23,064,713.29
1-2年	1-2years	**9,520,530.56**	13,057,564.77
2-3年	2-3years	**7,045,301.25**	7,935,949.49
3年以上	Over 3 years	**2,458,004.26**	7,507,425.28
合計	Total	**36,820,166.38**	51,565,652.83

十三、 其他重要事項説明(續)

(三) 租賃(續)

公司作為出租人(續)

2. 其他信息

租出資產類別 Categories of underlying assets	數量 Amount	租賃期 Lease term	是否存在續租選擇權 Whether the lease contains renewal option or not
廠房、辦公室等 Plants; offices	107,065.24平方米 107,065.24 m²	2022年7月1日至2027年4月30日期間內 From 1/7/2022 to 30/4/2027	是 Yes

XIII. OTHER SIGNIFICANTS EVENTS (CONTINUED)

(I) Leases (Continued)

The Company is a lessor (Continued)

2. Other information

十四、 母公司財務報表主要項目註釋

XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET

註釋1 應收賬款

Note 1 Accounts receivable

1. 按賬齡披露應收賬款

1. Details of accounts receivable with age analysis method

賬齡 Age		期末餘額 Closing balance	期初餘額 Opening balance
1年以內	Within 1 year	**40,327,901.48**	44,432,328.76
1-2年	1-2 years	**1,693,962.34**	3,202,114.15
2-3年	2-3 years	**3,855,672.29**	11,551,257.70
3年以上	Over 3 years	**63,060,335.91**	56,428,233.76
小計	Subtotal	**108,937,872.02**	115,613,934.37
減：壞賬準備	Less: Provision for bad debts	**43,711,726.97**	44,687,955.20
合計	Total	**65,226,145.05**	70,925,979.17

十四、 母公司財務報表主要項目註釋(續) XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋1 應收賬款(續) Note 1 Accounts receivable (Continued)

2. 按壞賬準備計提方法分類披露 **2. Details of accounts receivable with provision for bad debts on categories**

類別 Categories		期末餘額 Closing balance 賬面餘額 Book balance 金額 Amount	比例(%) to total(%)	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	36,964,359.08	33.93	36,964,359.08	100.00	
按組合計提預期信用損失的應收賬款	Receivable with provision made on a collective basis	71,973,512.94	66.07	6,747,367.89	9.37	65,226,145.05
其中：關聯方組合	Including: Related party portfolio	28,273,931.33	25.95	141,369.66	0.50	28,132,561.67
非關聯方組合	Non-related party portfolio	43,699,581.61	40.11	6,605,998.23	15.12	37,093,583.38
合計	Total	108,937,872.02	100.00	43,711,726.97	40.13	65,226,145.05

(續) (Continued)

類別 Categories		期初餘額 Opening balance 賬面餘額 Book balance 金額 Amount	比例(%) to total(%)	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	37,428,834.50	32.37	37,428,834.50	100.00	
按組合計提預期信用損失的應收賬款	Receivable with provision made on a collective basis	78,185,099.87	67.63	7,259,120.70	9.28	70,925,979.17
其中：關聯方組合	Including: Related party portfolio	26,425,135.09	22.86	132,125.67	0.50	26,293,009.42
非關聯方組合	Non-related party portfolio	51,759,964.78	44.77	7,126,995.03	13.77	44,632,969.75
合計	Total	115,613,934.37	100.00	44,687,955.20	38.65	70,925,979.17

十四、 母公司財務報表主要項目註釋(續)　XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋1 應收賬款(續)　Note 1 Accounts receivable (Continued)

3. 單項計提預期信用損失的應收賬款

3. Accounts receivable with provision made on an individual basis

單位名稱	Debtors	期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提理由 Reasons
KAB/VOLEX KABKableprektion	KAB/VOLEX KABKableprektion	2,058,597.74	2,058,597.74	100.00	預計無法收回 Not expect to be recoverable
東方電氣新能源設備(杭州)有限公司	Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd	1,985,718.44	1,985,718.44	100.00	預計無法收回 Not expect to be recoverable
瀋陽亨富達通訊器材有限公司	Shenyang Hengfuda Communication Equipment Co., Ltd	1,621,814.62	1,621,814.62	100.00	預計無法收回 Not expect to be recoverable
四川川東機電設備安裝公司	Sichuan Chuandong Electromechanical Equipment Installation Company	1,606,692.41	1,606,692.41	100.00	預計無法收回 Not expect to be recoverable
義烏市志昊達電子商務有限公司	Yiwu Zhihaoda e-commerce Co., Ltd	1,344,969.65	1,344,969.65	100.00	預計無法收回 Not expect to be recoverable
中國郵電器材公司中南公司	Zhongnan Company, China Postal And Electrical Material Company	1,116,797.27	1,116,797.27	100.00	預計無法收回 Not expect to be recoverable
成都電纜廠銷售分公司	Sales branch of Chengdu Cables factory	1,062,382.43	1,062,382.43	100.00	預計無法收回 Not expect to be recoverable
河南清豐縣工商聯貿司	Henan Qingfeng County Industry and Commerce United Trading Company	1,007,986.64	1,007,986.64	100.00	預計無法收回 Not expect to be recoverable
四川匯源光通信有限公司	Sichuan Huiyuan optical communications co., LTD	1,007,072.46	1,007,072.46	100.00	預計無法收回 Not expect to be recoverable
其他212家單位	Other 212 companies	24,152,327.42	24,152,327.42	100.00	預計無法收回 Not expect to be recoverable
合計	Total	36,964,359.08	36,964,359.08	100.00	

十四、 母公司財務報表主要項目註釋(續)　XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋1 應收賬款(續)　Note 1 Accounts receivable (Continued)

4. 按組合計提預期信用損失的應收賬款　**4. Accounts receivable with provision made on a collective basis**

(1) 關聯方組合　*(1) Related party portfolio*

賬齡 Age		期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	4,775,067.28	23,875.34	0.5
1-2年	1-2 years	1,096,153.81	5,480.77	0.5
2-3年	2-3 years	3,218,721.06	16,093.61	0.5
3年以上	Over 3 years	19,183,989.18	95,919.94	0.5
合計	Total	28,273,931.33	141,369.66	0.5

(2) 非關聯方組合　*(2) Non-related party portfolio*

賬齡 Age		期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	35,552,834.20	1,408,296.15	3.96
1-2年	1-2 years	597,808.53	170,734.12	28.56
2-3年	2-3 years	618,892.56	282,029.34	45.57
3年以上	Over 3 years	6,930,046.32	4,744,938.62	68.47
合計	Total	43,699,581.61	6,605,998.23	15.12

十四、 母公司財務報表主要項目註釋(續) XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋1 應收賬款(續) Note 1 Accounts receivable (Continued)

5. 本期計提、收回或轉回的壞賬準備情況

5. Changes in provision for bad debts

類別 Categories		期初餘額 Opening balance	本期變動情況 Changes 計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他變動 Others	期末餘額 Closing balance
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	37,428,834.50		464,475.42			**36,964,359.08**
按組合計提預期信用損失的應收賬款	Receivable with provision made on a collective basis	7,259,120.70	9,243.99	520,996.80			**6,747,367.89**
其中：關聯方組合	Including: Related party portfolio	132,125.67	9,243.99				**141,369.66**
非關聯方組合	Non-related party portfolio	7,126,995.03		520,996.80			**6,605,998.23**
合計	Total	44,687,955.20	9,243.99	985,472.22			**43,711,726.97**

其中本期壞賬準備轉回或收回金額重要的應收賬款如下：

Including: The details of Recovery or reversal are as follows:

單位名稱	Debtors	轉回或收回金額 Recovery or reversal amount	轉回或收回方式 Recovery or reversal method
東方電氣新能源設備（杭州）有限公司	Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd	464,475.42	破產清算債務清償 Liquidation of debts
合計	Total	464,475.42	

6. 本期無實際核銷的應收賬款

6. No accounts receivable write-off in current period

十四、 母公司財務報表主要項目註釋(續) XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋1 應收賬款(續) Note 1 Accounts receivable (Continued)

7. 按欠款方歸集的期末餘額前五名應收賬款

7. Details of the top 5 debtors with largest balances

單位名稱	Debtors	期末餘額 Closing balance	佔應收賬款期末餘額的比例(%) Proportion to the closing balance of accounts receivable (%)	已計提壞賬準備 Provision for bad debts
成都中菱無線通信電纜有限公司	Chengdu Zhongling Wireless Communications Co., Ltd.	**25,181,970.50**	23.12	125,909.86
中車株洲電力機車有限公司	CRRC Zhuzhou Locomotive Co., Ltd.	**8,123,145.44**	7.46	321,676.56
柳州機車車輛有限公司	Liuzhou Locomotives Vehicle Factory	**7,173,430.60**	6.58	284,067.85
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	**6,971,482.97**	6.40	276,070.73
中國聯合網絡通信有限公司包頭市分公司	China United Network Communications Corporation Limited	**4,282,000.00**	3.93	169,567.20
合計	Total	**51,732,029.51**	47.49	1,177,292.20

註釋2. 其他應收款 Note 2 Other receivables

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
應收利息	Interests receivables		
應收股利	Dividends receivable		
其他應收款	Other receivables	**6,718,603.19**	38,420,398.83
合計	Total	**6,718,603.19**	38,420,398.83

註： 上表中其他應收款指扣除應收利息、應收股利後的其他應收款。

Note: Other receivables in the above table refer to other receivables after deducting interest receivable and dividends receivable.

十四、 母公司財務報表主要項目註釋(續) XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋2 其他應收款(續) Note 2 Other receivables (Continued)

其他應收款 **Other receivables**

1. *按賬齡披露其他應收款* 1. *Details of other receivables with age analysis method*

賬齡 Age		期末餘額 Closing balance 其他應收款 Other receivables	壞賬準備 Provision for bad debts	計提比例(%) Provision Proportion (%)
1年以內	Within 1 year	**1,457,060.15**	**7,285.30**	**0.50**
1-2年	1-2 years	**1,546,822.21**	**7,734.11**	**0.50**
2-3年	2-3 years	**2,201,867.43**	**11,009.34**	**0.50**
3-4年	3-4 years	**1,199,487.24**	**5,997.44**	**0.50**
4-5年	4-5 years	**98,068.72**	**490.34**	**0.50**
5年以上	Over 5 years	**27,720,931.92**	**27,473,117.95**	**99.11**
小計	Total	**34,224,237.67**	**27,505,634.48**	**80.37**

2. *按款項性質分類情況* 2. *Details of other receivables categorized by nature*

款項性質 Nature of receivables		期末餘額 Closing balance	期初餘額 Opening balance
股權轉讓款	Equity transfer payment		31,330,150.00
押金、備用金、保證金	Deposit, reserve and assurance	**5,670,274.48**	6,499,637.68
暫付款項	Temporary advance payment receivable	**28,553,963.19**	28,252,262.13
合計	Total	**34,224,237.67**	66,082,049.81

十四、 母公司財務報表主要項目註釋(續) XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋2 其他應收款(續) Note 2 Other receivables (Continued)

其他應收款(續) **Other receivables (Continued)**

3. 按金融資產減值三階段披露 *3. Details of other receivable with impairment three phase*

項目 Items		期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面價值 Carrying amount	期初餘額 Opening balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面價值 Carrying amount
第一階段	Phase I	**6,752,365.02**	**33,761.83**	**6,718,603.19**	38,613,466.16	193,067.33	38,420,398.83
第二階段	Phase II						
第三階段	Phase III	**27,471,872.65**	**27,471,872.65**		27,468,583.65	27,468,583.65	
合計	Total	**34,224,237.67**	**27,505,634.48**	**6,718,603.19**	66,082,049.81	27,661,650.98	38,420,398.83

4. 按壞賬準備計提方法分類披露 *4. Details of accounts receivable with provision for bad debts on categories*

類別 Categories		期末餘額 Closing balance 賬面餘額 Book balance 金額 Amount	比例(%) Proportion (%)	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的其他應收款	Receivable with provision made on an individual basis	**4,320,646.95**	**12.62**	**4,320,646.95**	**100.00**	
按組合計提預期信用損失的其他應收款	Receivable with provision made on a collective basis	**29,903,590.72**	**87.38**	**23,184,987.53**	**77.53**	**6,718,603.19**
其中：非關聯方的押金、備用金、保證金組合	Including: Portfolio grouped with deposit, reserve and assurance of non-related party	**5,670,274.48**	**16.57**	**4,803,679.50**	**84.72**	**866,594.98**
關聯方組合	Portfolio grouped with related party	**5,156,991.61**	**15.07**	**25,784.96**	**0.50**	**5,131,206.65**
其他往來組合	Others	**19,076,324.63**	**55.74**	**18,355,523.07**	**96.22**	**720,801.56**
合計	Total	**34,224,237.67**	**100.00**	**27,505,634.48**	**177.53**	**6,718,603.19**

十四、 母公司財務報表主要項目註釋(續)

XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋2 其他應收款(續)

Note 2 Other receivables (Continued)

其他應收款(續)

Other receivables (Continued)

4. 按壞賬準備計提方法分類披露(續)

4. Details of accounts receivable with provision for bad debts on categories (Continued)

(續)

(Continued)

		期初餘額 Opening balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
類別	Categories	金額 Amount	比例(%) Proportion (%)	金額 Amount	計提比例(%) Proportion (%)	賬面價值 Carrying amount
單項計提預期信用損失的其他應收款	Receivable with provision made on an individual basis	4,320,646.95	6.54	4,320,646.95	100.00	
按組合計提預期信用損失的其他應收款	Receivable with provision made on a collective basis	61,761,402.86	93.46	23,341,004.03	37.79	38,420,398.83
其中：非關聯方的押金、備用金、保證金組合	Including: Portfolio grouped with deposit, reserve and assurance of non-related party	6,499,637.68	9.84	4,807,826.31	73.97	1,691,811.37
關聯方組合	Portfolio grouped with related party	5,097,112.61	7.71	25,485.56	0.50	5,071,627.05
其他往來組合	Others	50,164,652.57	75.91	18,507,692.16	36.89	31,656,960.41
合計	Total	66,082,049.81	100.00	27,661,650.98	41.86	38,420,398.83

十四、 母公司財務報表主要項目註釋(續)　XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋2 其他應收款(續)　Note 2 Other receivables (Continued)

其他應收款(續)　**Other receivables (Continued)**

5. 單項計提預期信用損失的其他應收款情況　*5. Other receivable with provision made on an individual basis*

單位名稱 Debtors		期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提理由 Reasons
夏查德	XIACHADE	3,000,000.00	3,000,000.00	100.00	預計無法收回 Not expected to be recoverable
四川天信投資集團有限公司	Sichuan Tianxin Investment Group Co., Ltd	500,000.00	500,000.00	100.00	預計無法收回 Not expected to be recoverable
成都皮克電源有限公司	Chengdu Peak Power Supply Co., Ltd.	248,940.91	248,940.91	100.00	預計無法收回 Not expected to be recoverable
其他	Others	571,706.04	571,706.04	100.00	預計無法收回 Not expected to be recoverable
合計	Total	4,320,646.95	4,320,646.95	100.00	

6. 按組合計提預期信用損失的其他應收款　*6. Other receivable with provision made on a collective basis*

賬齡 Portfolio		期末餘額 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
非關聯方的押金、備用金、保證金組合	Portfolio grouped with deposit, reserve and assurance of non-related party	5,670,274.48	4,803,679.50	84.72
關聯方組合	Portfolio grouped with related party	5,156,991.61	25,784.96	0.50
其他往來組合	Others	19,076,324.63	18,355,523.07	96.22
合計	Total	29,903,590.72	23,184,987.53	77.53

十四、 母公司財務報表主要項目註釋(續) XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋2 其他應收款(續) Note 2 Other receivables (Continued)

其他應收款(續) Other receivables (Continued)

7. 其他應收款壞賬準備計提情況 7. Changes in provision for bad debts

壞賬準備 Provision for bad debts		第一階段 未來12個月預期信用損失 Phase I 12-month expected credit losses	第二階段 整個存續期預期信用損失(未發生信用減值) Phase II Lifetime expected credit losses (credit not impaired)	第三階段 整個存續期預期信用損失(已發生信用減值) Phase III Lifetime expected credit losses (credit impaired)	合計 Total
期初餘額	Opening balance	193,067.33		27,468,583.65	27,661,650.98
期初餘額在本期	Opening balance in the current period				
－轉入第二階段	– Transferred to phase II				
－轉入第三階段	– Transferred to phase III				
－轉回第二階段	– Reversed to phase II				
－轉回第一階段	– Reversed to phase I				
本期計提	Provision made in the current period			3,289.00	3,289.00
本期轉回	Provision recovered in current period	159,305.50			159,305.50
本期轉銷	Provision reversed in current period				
本期核銷	Provision write off in current period				
其他變動	Other changes				
期末餘額	Closing balance	33,761.83		27,471,872.65	27,505,634.48

8. 本期無實際核銷的其他應收款 8. No other receivable write-off in current period

十四、 母公司財務報表主要項目註釋(續)

XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋2 其他應收款(續)

Note 2 Other receivables (Continued)

其他應收款(續)

Other receivables (Continued)

9. 按欠款方歸集的期末餘額前五名的其他應收款

9. Details of the top 5 debtors with large balances

單位名稱	Debtors	款項性質 Nature of receivables	期末餘額 Closing balance	賬齡 Age	佔其他應收款期末餘額的比例(%) Proportion to the total balance of other receivables	壞賬準備期末餘額 Provision for bad debts
塔子山材料廠	Tazishan Material Factory	應收暫付款 Temporary payment receivable	8,391,138.00	5年以上 Over 5 years	12.70	8,391,138.00
成都中菱無線通信電纜有限公司	Chengdu Zhongling Wireless Communications Co., Ltd.	應收暫付款 Temporary payment receivable	5,226,788.79	1年以內、1-2年、2-3年、3-4年 Within 1 year; 1-2 years; 2-3 years; 3-4 years	7.91	26,133.94
天韻科技(蘇州)有限公司	Soundtek Technology (Suzhou) Co., Ltd.	押金保證金 Security deposit	4,786,324.75	5年以上 Over 5 years	7.24	4,786,324.75
深圳富瑋實業有限公司	Shenzhen Fuyu Industrial Industrial Co., Ltd	應收暫付款 Temporary payment receivable	3,566,915.53	5年以上 Over 5 years	5.40	3,566,915.53
夏查德	Xia Chade	應收暫付款 Temporary payment receivable	3,000,000.00	5年以上 Over 5 years	4.54	3,000,000.00
合計	Total		24,971,167.07		37.79	19,770,512.22

十四、 母公司財務報表主要項目註釋（續） XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋3 長期股權投資 Note 3 Long-term equity investments

款項性質 Items		期末餘額 Closing balance			期初餘額 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
對子公司投資	Investments in subsidiaries	**177,640,969.81**		**177,640,969.81**	177,640,969.81		177,640,969.81
對聯營、合營企業投資	Investments in associates	**41,293,663.83**	**298,559.72**	**40,995,104.11**	44,634,688.17	298,559.72	44,336,128.45
合計	Total	**218,934,633.64**	**298,559.72**	**218,636,073.92**	222,275,657.98	298,559.72	221,977,098.26

1. 對子公司投資 1. Investments in subsidiaries

被投資單位 Investees	初始投資成本 Initial investment cost (unit: 100,000 USD)	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance	本期計提減值準備 Provision for impairment made in current period	減值準備期末餘額 Closing balance of provision for impairment
成都中住光纖有限公司 Chengdu Zhongzhu Optical Fiber Co., Ltd.	1020萬美元 1020	70,424,819.71			70,424,819.71		
成都中菱無線通信電纜有限公司 Chengdu Zhongling Wireless Communications Co., Ltd.	7389萬元 7389	72,702,773.95			72,702,773.95		
成都普天新材料有限公司 Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant	5982萬元 5982	34,513,376.15			34,513,376.15		
合計	Total	177,640,969.81			177,640,969.81		

十四、 母公司財務報表主要項目註釋(續)　XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋3 長期股權投資(續)　Note 3 Long-term equity investments (Continued)

2. 對聯營企業投資　2. Investments in associates

被投資單位	Investees	期初餘額 Opening balance	本期增減變動 Increase/Decrease 追加投資 Investments increased	減少投資 Investment decreased	權益法確認的投資損益 Investment income recognized under equity method	其他綜合收益調整 Adjustment on other comprehensive income
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	39,534,586.92			-2,558,274.85	
成都八達接插件有限公司	Chengdu Bada Socket Connector Co., Ltd.	4,801,541.53			-782,749.49	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd	172,656.37				
成都電纜材料廠	Chengdu Cable Material Factory	125,903.35				
合計	Total	44,634,688.17			-3,341,024.34	

十四、 母公司財務報表主要項目註釋(續)

XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋3 長期股權投資(續)

Note 3 Long-term equity investments (Continued)

2. 對聯營企業投資(續)

2. Investments in associates (Continued)

被投資單位	Investees	本期增減變動 Increase/Decrease 其他權益變動 Changes in other equity	宣告發放現金股利或利潤 Cash dividend/Profit declared for distribution	計提減值準備 Provision for impairment	其他 Others	期末餘額 Closing balance	減值準備期末餘額 Closing balance of provision for impairment
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					36,976,312.07	
成都八達接插件有限公司	Chengdu Bada Socket Connector Co., Ltd.					4,018,792.04	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd					172,656.37	172,656.37
成都電纜材料廠	Chengdu Cable Material Factory					125,903.35	125,903.35
合計	Total					41,293,663.83	298,559.72

註釋4. 營業收入及營業成本

Note 4 Operating revenue/Operating cost

1. 營業收入、營業成本

1. Details

項目	Items	本期發生額 Current period cumulative 收入 Revenue	成本 Cost	上期發生額 Preceding period cumulative 收入 Revenue	成本 Cost
主營業務	Main operations	26,733,076.75	25,373,187.52	38,282,872.74	39,005,543.55
其他業務	Other operations	18,539,656.44	7,372,509.77	16,136,399.57	6,761,970.17
合計	Total	45,272,733.19	32,745,697.29	54,419,272.31	45,767,513.72

十四、 母公司財務報表主要項目註釋(續) XIV. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (CONTINUED)

註釋4 營業收入及營業成本(續) Note 4 Operating revenue/Operating cost (Continued)

2. 合同產生的收入 **2. Details of contract revenue**

合同分類	Categories	銅纜及相關產品 Copper cable and related products
三、商品類型	Product types	
軌道纜	Track cable	24,160,151.62
5G移動智能終端貿易	5G mobile intelligent terminal trade	3,618,181.61
加工服務	Processing service	1,710,279.59
其他	Others	7,712,565.58
小計	Subtotal	37,201,178.40
四、按商品轉讓的時間分類	Recognition time	
在某一時點轉讓	Transferred at a point in time	37,201,178.40
合計	Total	37,201,178.40

註： 與營業收入的差異為租賃業務收入。

Note: The difference between operating revenue and contract revenue is the income from leasing business.

註釋5. 投資收益 Note 5 Investment income

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
處置長期股權投資產生的投資收益	Gain on disposal of long-term equity investments		
權益法核算的長期股權投資收益	Investment income from long-term equity investments under equity method	**-3,341,024.34**	-3,917,243.03
成本法核算的長期股權投資收益	Investment income from long-term equity investments under cost method		
其他	Others	**59,003.10**	
合計	Total	**-3,282,021.24**	-3,917,243.03

十五、 補充資料 XV. OTHER SUPPLEMENTARY INFORMATION

（一） 當期非經常性損益明細表 (I) Non-recurring profit or loss in current period

項目 Item		金額 Amount	說明 Remark
計入當期損益的政府補助（與企業業務密切相關，按照國家統一標準定額或定量享受的政府補助除外）	Government grants included in profit or loss (excluding those closely related to operating activities of the Company, satisfying government policies and regulations, and continuously enjoyed with certain quantity/quota based on certain standards)	**1,426,618.24**	附註六註釋52 Section VI (Notes 52)
單獨進行減值測試的應收款項減值準備轉回	The reversals of accounts receivables impairment provision subject to separate impairment testing	**464,475.42**	附註六註釋3 Section VI (Notes 3)
除上述各項之外的其他營業外收入和支出	Other non-operating revenue or expenditures	**307,875.52**	附註六註釋45、46 Section VI (Notes 45 and 46)
減：所得稅影響額 少數股東權益影響額（稅後）	Less: Business income tax effects Non-controlling interest affected (after tax)	**60,887.50**	
合計	Total	**2,138,081.68**	

十五、 補充資料(續)

XV. OTHER SUPPLEMENTARY INFORMATION (CONTINUED)

(二) 淨資產收益率及每股收益

(II) RONA and EPS

1. 明細情況

1. Details

報告期利潤	Profit of the reporting period	加權平均淨資產收益率(%) Weighted average RONA (%)	每股收益 EPS 基本每股收益 Basic EPS	每股收益 EPS 稀釋每股收益 Diluted EPS
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	0.22	0.0042	0.0042
扣除非經常性損益後歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	-0.06	-0.0012	-0.0012

十五、 補充資料(續)　XV. OTHER SUPPLEMENTARY INFORMATION (CONTINUED)

（二） 淨資產收益率及每股收益(續)　(II) RONA and EPS (Continued)

2. 明細情況　2. Calculation process of weighted average

項目 Item		序號 Symbol	本期數 Current period cumulative
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	A	**1,674,419.38**
非經常性損益	Non-recurring profit or loss	B	**2,138,081.68**
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	C=A-B	**-463,662.30**
歸屬於公司普通股股東的期初淨資產	Opening balance of net assets attributable to shareholders of ordinary shares	D	**754,883,248.41**
發行新股或債轉股等新增的、歸屬於公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares increased due to offering of new shares or conversion of debts into shares	E	
新增淨資產次月起至報告期期末的累計月數	Number of months counting from the next month when the net assets were increased to the end of the reporting period	F	
回購或現金分紅等減少的、歸屬於公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares decreased due to share repurchase or cash dividends appropriation	G	
減少淨資產次月起至報告期期末的累計月數	Number of months counting from the next month when the net assets were decreased to the end of the reporting period	H	
其他	Others		
其他權益工具公允價值變動引起的淨資產增加	Increase in net assets caused by changes in fair value of other equity instruments	I1	**3,192,219.00**
沖減遺留的工效掛鉤工資結餘引起的淨資產增加	Increase in net assets caused by changes in remnants of write-downs linked to the performance of wage balance	I2	**3,168,000.00**
增減淨資產次月起至報告期期末的累計月數	Number of months counting from the next month when other net assets were increased or decreased to the end of the reporting period	J	**3**
報告期月份數	Number of months in the reporting period	K	**6**
加權平均淨資產	Weighted average net assets	L=D+A/2+E×F/K-G×H/K±I×J/K	**758,900,567.60**
加權平均淨資產收益率	Weighted average RONA	M=A/L	**0.22%**
扣除非經常損益加權平均淨資產收益率	Weighted average RONA after deducting non-recurring profit or loss	N=C/L	**-0.06%**

十五、 補充資料(續)

XV. OTHER SUPPLEMENTARY INFORMATION (CONTINUED)

(二) 淨資產收益率及每股收益(續)

(II) RONA and EPS (Continued)

3. 基本每股收益和稀釋每股收益的計算過程

3. Calculation process of basic EPS and diluted EPS

(1) 基本每股收益的計算過程

(1) Calculation process of basic EPS

項目	Item	序號 Symbol	本期數 Current period cumulative
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	A	1,674,419.38
非經常性損益	Non-recurring profit or loss	B	2,138,081.68
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	C=A-B	-463,662.30
期初股份總數	Opening balance of total shares	D	400,000,000.00
因公積金轉增股本或股票股利分配等增加股份數	Number of shares increased due to conversion of reserve to share capital or share dividend appropriation	E	
發行新股或債轉股等增加股份數	Number of shares increased due to offering of new shares or conversion of debts into shares	F	
增加股份次月起至報告期期末的累計月數	Number of months counting from the next month when the share was increased to the end of the reporting period	G	
因回購等減少股份數	Number of shares decreased due to share repurchase	H	
減少股份次月起至報告期期末的累計月數	Number of months counting from the next month when the share was decreased to the end of the reporting period	I	
報告期縮股數	Number of shares decreased in the reporting period	J	
報告期月份數	Number of months in the reporting period	K	6
發行在外的普通股加權平均數	Weighted average of outstanding ordinary shares	L=D+E+F×G/K-H×I/K-J	400,000,000.00
基本每股收益	Basic EPS	M=A/L	0.0042
扣除非經常損益基本每股收益	Basic EPS after deducting non-recurring profit or loss	N=C/L	-0.0012

十五、 補充資料(續)

（二） 淨資產收益率及每股收益(續)

3. 基本每股收益和稀釋每股收益的計算過程(續)

(2) 稀釋每股收益的計算過程

稀釋每股收益的計算過程與基本每股收益的計算過程相同。

XV. OTHER SUPPLEMENTARY INFORMATION (CONTINUED)

(II) RONA and EPS (Continued)

3. Calculation process of basic EPS and diluted EPS (Continued)

(2) Calculation process of diluted EPS

The process of calculating the diluted earnings per share is same as the calculation of the basic earnings per share.

成都四威科技股份有限公司

2022年8月26日

Chengdu Siwi Science And Technology Company Limited

26 August 2022

成都四威科技股份有限公司

CHENGDU SIWI SCIENCE AND TECHNOLOGY COMPANY LIMITED