

**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

**2023**  
**INTERIM**  
**REPORT** 中期業績報告



# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### (一) 業績分析

於截至二零二三年六月三十日止的六個月(「**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**」)的主要業務為光電纜組件、線纜製造、光纖及光器件以及園區運營。

於本期間，本集團營業額總計為人民幣156,171,066.88元，與去年同期比較約上升17.50%。於本期間，光電纜組件業務的營業收入總計為人民幣15,164,519.62元；線纜製造業務的營業收入總計為人民幣14,948,146.24元，較去年同期約下降44.11%；園區運營業務的營業收入總計為人民幣21,439,114.11元，較去年同期約增加10.33%。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104,619,286.91元，較去年同期增加20.63%。

主營業務收入增加的主要原因是2023年上半年光纖受市場影響銷售收入增加，以及光電纜組件2022年7月正式投產收入增加。

### (II) RESULTS ANALYSIS

During the six months ended 30 June 2023 (the “**Period**”), Chengdu SIWI Science and Technology Company Limited (the “**Company**” and together with its subsidiaries, the “**Group**”) was principally engaged in optical cable component business, cable manufacturing business, optical fiber and optical device business and park operation business.

During the Period, the Group recorded a total operating revenue of RMB156,171,066.88, representing an increase of approximately 17.50% as compared with the corresponding period last year. During the Period, total operating revenue from the optical cable component business amounted to RMB15,164,519.62. Total operating revenue from the cable manufacturing business amounted to RMB14,948,146.24, representing a decrease of approximately 44.11% as compared with the corresponding period last year. Total operating revenue from the park operation business amounted to RMB21,439,114.11, representing an increase of approximately 10.33% 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 RMB104,619,286.91, representing an increase of 20.63% as compared with the corresponding period last year.

The increase in revenue from principal businesses was mainly due to the increase in revenue from sales of optical fiber driven by the market in the first half of 2023, and the increase in revenue resulting from the commercial production of optical cable components in July 2022.

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### (二) 主要業務回顧

為提高本集團業績，本公司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. 光電纜組件業務

於本期間，光電纜組件業務雖然受業務模式影響業務量不及預期，但能力建設取得明顯成效。高低頻組件方面，優化現場生產管理，改進收納工裝、研發適用於生產線現場的工裝、採用流水線模式和調整產線佈局等措施，產能利用率較同期明顯提升並保持穩定。通過專項培訓實現毫米波產品加工能力。光纜組件方面，在完成場地建立及設備安裝將啟動試生產的同時，建立灌封場地並具備灌封能力。

### (II) REVIEW OF PRINCIPAL BUSINESSES

To improve the performance of the Group, 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 summarised as follows:

#### I. Major operations

##### 1. *Optical cable component business*

During the Period, although the business volume of the optical cable component business was not as high as expected due to the business model, the capacity building achieved significant results. In terms of high and low frequency components, capacity utilisation improved significantly as compared with the same period last year and remained stable due to various measures we adopted, such as improving the on-site production management, optimising the storage and tooling, developing tooling suitable for on-site use on production line, as well as adopting assembly line mode and adjusting production line layout. We also achieved processing capability of millimeter wave products through specific trainings. In respect of optical fiber cable components, the establishment of a production site and installation of equipment were completed and a trial production was planned to be initiated. At the same time, an embedment site with embedment capability was established.

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### 2. 線纜製造業務

目前軌道交通電纜市場的客戶需求從軌交纜向特種、新能源、力纜、海纜等多領域發展，本公司作為國內首批軌交纜供應商但產品譜系不全，對市場開拓造成一定影響。於本期間，本公司重點推進新產品研發，薄壁軌道交通用纜完成3次樣品試制自測、壽命加速模擬試驗及第三方驗證結果，確定絕緣技術路線；氟塑料纜完成立項，調研XETFE料、鍍銀導體和擠塑設備供方。

### 2. Cable manufacturing business

Currently, the demand of customers in the rail transit cable market has shifted from track cable to special cable, new energy, power cable and submarine cable and other areas. As one of the first batch of domestic track cable suppliers with incomplete product mix, the Company's market expansion has been affected to a certain extent. During the Period, the Company focused on promoting research and development of new products. Three samples production and testing, simulated acceleration life test and third party verification results for thin-walled rail transit cables were completed, and the direction of insulation technology was determined. The fluoroplastic cables project was approved and investigation on suppliers of XETFE materials, silver-plated conductor and extrusion equipment was completed.

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### 3. 光纖及光器件業務

2023年上半年，受中國移動的光纖集中採購反復延期且招標量比預期減少，以及多國對中國的光纖光纜發起傾銷，使得國內外需求下降，導致光纖企業庫存高企，光纖價格下行。本集團保持市場的敏銳度，制定符合市場趨勢的價格體系，採取多方位、多渠道的銷售策略，增加高附加值產品的銷售，跟蹤客戶需求並積極開拓新的客戶資源，多措並舉超額完成半年業務目標。另外，本集團積極拓展光器件產品，光纖環完成「替代換型驗證」的鑒定流程，批量訂單的組織生產；波分復用器已實現產品生產交付，並且積極嘗試新型號解復用、探測、調制發射光組件的研發。

### 4. 園區運營業務

本集團持續打造軍工電子供應鏈基地園區，目前園區已入駐軍民融合企業16家，本部園區可出租面積的出租率達97%，新材料園區可出租面積的出租率達82%，園區業務收入完成正常目標。

### 3. *Optical fiber and optical device business*

In the first half of 2023, the repeated postponement of China Mobile's centralised procurement of optical fiber, coupled with an unforeseen reduction in tender volume and the anti-dumping campaigns initiated by various countries against domestic optical fiber and cable, has led to a decrease in domestic and international demand, resulting in high inventories of fiber optic enterprises and downward movement of fiber optic prices. The Group exceeded its half-year business target through various measures including maintaining its market sensitivity, formulating a pricing system in line with the market development, adopting a multi-directional and multi-channel marketing strategy, increasing the sales of high value-added products, keeping abreast of customers' needs and actively exploring new customer resources. In addition, the Group actively expanded its optical device products, completed the verification process of "alternative replacement validation" for optical fiber rings and organized production of batch orders. The Group had manufactured and delivered wavelength division multiplexing products, and had been actively attempting the research and development of new models for de-multiplexing, detection and modulation of transmitting optical sub-assembly.

### 4. *Park operation business*

The Group continued to build the park of military electronic supply chain base, which has currently recruited 16 military-civilian integration enterprises. The occupancy rate of the leasable area in the main park reached 97%, and the occupancy rate of the leasable area in the new material park reached 82%. Therefore, the revenue target of parks has been achieved.

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### 二、 內部管理工作開展情況

#### 1. 黨工團建設

2023年上半年，本公司堅持以習近平新時代中國特色社會主義思想為指導，深入學習貫徹落實黨的二十大、二十屆中央紀委二次全會精神，紮實開展「貫徹二十大，攻堅十四五」專項行動，進一步健全全面從嚴治黨體系，以高質量黨建推動公司高質量發展。

加強對巡察反饋問題和巡察共性問題的督辦，黨委巡察整改反饋問題清單完成率100%。落實黨委主體責任，督促公司黨委委員、班子成員認真履行「一崗雙責」，召開全面從嚴治黨工作會和領導班子民主生活會，組織各黨支部召開組織生活會和民主評議黨員。

開展強基行動，與上級黨支部黨建共建，已經完成啟動會和一次聯建聯學，制定了幫扶改進計劃，並按照「五個一」要求和年度目標有序推進。

認真落實意識形態責任，開展「榜樣的力量」「安全生產月」等專題宣傳，推送稿件40餘篇，加強輿論引導和企業文化展示。

### II. Internal management

#### 1. Construction of the Party working group

In the first half of 2023, the Company adhered to Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era, conducted in-depth study and implementation of the spirit of the 20th National Congress of the Party and the Second Plenary Session of the 20th Central Commission for Discipline Inspection, solidly carried out the special action of “implementing the 20th National Congress and striving for the 14th Five-Year Plan”, and further improved the comprehensive and rigorous system for governance of the Party, to promote the Company’s quality growth through quality Party building.

We strengthened supervision of reported problems and common issues in the inspection, with a 100% completion rate of the reported problem list of the inspection and rectification by the Party committee. We implemented the main responsibility of the Party Committee, supervised and urged the members of our Party Committee and team members to properly perform “double duties for one post”, convened work meetings on comprehensive and rigorous governance of the Party and democratic life meetings of the leadership team, and organised each Party branch to convene organisational life meetings and conduct democratic evaluation on the Party members.

By commencing the strengthening foundation action, we carried out Party building and collaboration with senior Party branches, held a kick-off meeting and a joint building and learning session, formulated a support and improvement plan, and made progress in an orderly manner according to the “five requirements” and the annual target.

We duly fulfilled our responsibility for ideological work, conducted special campaigns such as “the Power of Role Models” and “Production Safety Month”, and published over 40 articles to strengthen public opinion guidance and corporate culture.

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按月召開黨建工作例會，傳達學習上級有關文件精神，落實黨委重點任務清單，通報情況、交流溝通信息、總結經驗等，將黨建工作和業務工作同步部署、同步推進。

圍繞中心工作開展工團工作，調整6個分工會，召開會員代表大會和職工代表大會，推選5人參與「高新工匠」的評比，組織開展「黨建引領、安全生產、技術質量過硬」勞動競賽，開展「五四」主題活動暨評優表彰大會，聚焦強化青年思想政治引領。

### 2. 制度流程信息化建設

為加強內部管理，確保制度流程化、流程信息化，本公司成立制度流程信息化專項工作組，從職能管理和業務管理兩個維度，圍繞制度流程梳理、流程信息化設計優化、流程信息化實施等方面開展制度流程信息化建設專項工作。上半年，梳理制度238項(包括36個質量體系程序文件和61個安全管理文件)，制度流程164個，完成公司產品實現的主干業務流程和子流程的全面梳理。同時，根據信息化流程需求確認結果，開展制度流程信息化建設，以推動制度流程化工作切實落地，確保制度流程化、流程規範化。

Regular meetings on Party building were held monthly to convey and learn the spirit of relevant documents from higher level, implement the list of key tasks of the Party committee, notify the general information, exchange information and share experience, so as to synchronise the deployment and advancement of Party building and business.

We conducted the work of labor union around the central work, adjusted six labor union branches, and convened member representative meetings and labour congress. We elected five individuals to participate in the "high tech craftsman" competition, organised and held the labour competition of "leading role of Party building, production safety and high-quality technology", and held the "May 4th" thematic activity and appraisal and award ceremony, focusing on the enhancement of the ideological and political guidance for young employees.

### 2. System process informatization construction

In order to strengthen internal management and ensure system flow and process informatisation, the Company has set up a special working group on system process informatisation to carry out special work on system process informatisation construction in terms of two dimensions, namely, functional management and business management, focusing on the combing of system process, process informatisation design and optimisation, and process informatisation implementation. In the first half of the year, 238 systems (including 36 quality system procedure documents and 61 safety management documents) and 164 system processes were sorted out, completing the comprehensive sorting of the Company's product realisation of the main business processes and sub-processes. In addition, according to the confirmation results of information technology process requirements, the Company carried out the system process informatisation construction, in order to promote the system process work effectively and ensure system flow and process standardisation.

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### 3. 人力資源管理

於本期間，本公司大力開展人員結構調整，推動人員歷史遺留問題解決，加快碩士等高層次人才引進。對標五元薪酬結構，建立公司崗位層級體系與績效分配體系，明確工資總額範圍、管理程序和監督檢查要求等，對在崗人員崗位工資進行試點調整。強化人員培養，開展一級培訓7次，建立公司重點、關鍵人才庫，擬定培養計劃，成立首席工作室，啟動博士後工作站工作。加強員工及幹部管理，發佈《防火牆管理辦法》，提升員工合規意識。借鑒人力信息化系統建設經驗，研究、分析信息系統數據庫結構、系統功能模塊，搭建公司人力資源系統。

### 3. *Human resource management*

During the Period, the Company stepped up its personnel restructuring efforts, resolved historical personnel issues and accelerated the introduction of talents with higher qualifications such as master's degree. The Company established a five-dimension remuneration structure and job hierarchy system and performance allocation system, clarified the range of total remuneration, management procedures and supervision and inspection requirements, etc., and carried out pilot adjustments to the remuneration of employees. The Company strengthened personnel training, carried out seven level-1 trainings, established the key and critical talent pool, formulated training plans, set up the chief workshop, and started the post-doctoral work station. In an effort to strengthen employee and cadre management, the Company issued the Firewall Management Measures for enhancing employees' compliance awareness. Drawing on the experience of manpower informatisation system construction, the Company built its human resources system according to its research and analysis of the information system database structure and system function modules.



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### 4. 財務管理

本公司開展資產專項清查，按資產性質，分業務部門推進清理工作，完成公司資產賬面價值清理並形成報告。對業務和財務進行一體化構建，制定公司產品報價總則並編製產品成本報價動態表；完成成本優化方案，提高成本核算質量；按月對公司經濟目標分板塊統計數據進行通報預警。加快財務一體化共享平台建設，完成財務共享平台初步規劃方案，完成合同模塊一期建設清單確認表，總賬系統從用友U8平穩過渡至NCC共享平台。

### 4. *Financial management*

The Company carried out a special investigation on assets to facilitate clean-up by asset nature and business sector. It also completed the clean-up of the book value of its assets and prepared a report accordingly. The Company carried out the integration of its business and financial processes, formulated the general rules for its product offerings and prepared the dynamic cost quotation table for the products. Cost optimisation plan was completed to improve the quality of cost accounting. Early warnings were provided on a monthly basis according to segmented statistical analysis of data related to the Company's financial objectives. As part of its efforts to expedite the establishment of the integrated financial sharing platform, the Company completed the preliminary planning for the financial sharing platform and finalised the confirmation form for the first phase of the contract module. The general ledger system was smoothly transitioned from Yonyou U8 (用友U8) to the NCC sharing platform.

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### 5. 股權處置

本公司持續推進公司法人壓減和參股企業清退工作，加快「兩非業務」剝離，實現瘦身健體，增強核心競爭力。於本期間，本公司與成都高新區普惠通信技術有限公司訂立《產權交易合同》，以392萬元向其轉讓本公司所持有的成都八達連接插件有限公司49%股權，現已收取全部款項並完成股東信息的工商變更。本公司所持有的普天法爾勝光通信有限公司10%股權目前仍在重慶聯合產權交易所掛牌中，尚未徵集到意向受讓方。此外，本公司聯營企業四川新龍網絡科技有限責任公司強制清算以及成都月欣通信材料有限公司破產清算工作正積極推進中。

### 5. Disposal of equity interest

The Company continued to the reduction of corporate entities and the withdrawal from joint venture. Divestment of the “non-principal and non-competitive” businesses was expedited to streamline the organisational structure of the Company and strengthen its core competitiveness. During the Period, the Company entered into the Property Rights Transaction Contract with Chengdu Puhui Communication Technology Co., Ltd. (成都高新區普惠通信技術有限公司) for the transfer of 49% equity interests in Chengdu Bada Socket Connector Co., Ltd. held by the Company at a consideration of RMB3.92 million, and the Company received the payment in full and completed the industrial and commercial change of the shareholdings. The 10% equity interests in Putian Fasten Cable Telecommunication Co., Ltd. held by the Company is still being listed on Chongqing United Assets and Equity Exchange and no intended transferee has been solicited. In addition, the compulsory liquidation of Sichuan New Dragon Network Technology Co., Ltd. and the insolvency proceedings of Chengdu Yuexin Communication Materials Co., Ltd., both associates of the Company, are being actively pursued.

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### 6. 資產管理

為切實掌握公司資產的實際狀況，按季度開展固定資產及實物資產抽盤，確認固定資產實物賬實相符。穩步推進固定資產報廢工作，開展報廢資產評估比選。加強報廢資產評估比選。加強設備管理維護維養，達成設備管理維度質量目標。

### 7. 供應鏈管理

2023年上半年，完成公司計劃管理體系的初步搭建，發佈計劃管理相關制度，完善了MES系統任務導入模塊功能。通過周計劃例會和月度計劃例會等方式，從計劃管理維度，對整體任務態勢、生產進度進行梳理，分析現有庫存，推動訂單結算，並完成了軌道交通電纜業務的排產切換。加強物資保障支持，實物採購歸集到供應鏈中心統一實施(維修類除外)。

### 6. *Assets management*

In order to keep abreast of the actual status of the Company's assets, we carried out quarterly sampling of fixed assets and physical assets to confirm that the physical accounts of fixed assets were in line with the actual situation. The Company steadily promoted the retirement of fixed assets and carried out the evaluation and selection of retired assets. The Company enhanced the maintenance and repairment of equipment and achieved the goals of equipment management.

### 7. *Supply chain management*

In the first half of 2023, the preliminary establishment of the Company's project management system was completed, related project management policies were released, and the task import module function of the MES system was improved. By means of weekly and monthly planning meetings and from the perspective of plan management, the Company refined the overall task situation and production progress, analysed the existing inventory, prompted the settlement of orders, and completed the production switch of the rail transit cable business. To strengthen the support for material protection, physical procurement was centralised in the supply chain centre (other than maintenance projects).

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### 8. 質量管理

深化管理體系融合，完成《QEOHS管理手冊》及程序文件、管理辦法的制修訂與評審，實現GB、GJB、IRIS三質量管理體系（技術條款除外）、環境和職業健康安全管理体系標準要求的整合；並實現與3C、CRCC等認證產品要求的兼容。對公司級質量目標進行分解並逐項制定實施措施。按期對產品質量及交付相關目標、各級目標的運行情況進行監督，針對異常情況及時督促改進。強化檢驗管理及能力提升，對認證產品一致性實施重點管控；推行「帶徒」機制，制定人員復合能力培訓計劃；優化檢驗作業流程及現場工位佈局，編製《電纜組件檢驗能力共建管理辦法》，確保檢驗效率逐步提升及檢驗資源有效整合。

### 8. *Quality management*

The Company deepened the management system integration, completed the formulation, revision and review of the QEOHS Management Manual, procedure documents and management measures. The Company has achieved the integration of the standards and requirements of three quality management systems, namely GB, GJB and IRIS (excluding technical terms), and environmental and occupational health and safety management system. The Company achieved compatibility with the product requirements of certifications such as 3C and CRCC. The Company analysed corporate quality goals and formulated implementation measures item by item. The product quality, delivery-related targets and the operation of goals were supervised at all levels on a regular basis, and any extraordinary situations will be monitored and rectified in a timely manner. The Company strengthened inspection management and capability improvement, and implemented key control on the consistency of certified products. The Company implemented the “apprenticeship” mechanism and formulated training plans for employees’ comprehensive capabilities. The inspection of workflow and the layout of on-site stations were optimised, and the Company compiled the Administrative Measures for the Co-construction of Inspection Capability of Cable Components, so as to ensure gradual improvement of the inspection efficiency and the effective integration of inspection resources.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

於本期間，通過了環境和職業健康安全體系、GJB質量體系、IRIS管理體系及CRCC、3C、TUV產品認證現場審核以及GJB質量體系擴項審核（光纖環產品），並取得工業產品生產許可證。強化供應商管理，重新梳理、構建公司供應商管理架構，新建《供應商管理辦法》，修訂完善《合格供方控制程序》，嚴控供方准入審核，督促並引導供方開展質量改進活動。

### 9. 信息化建設

為實現信息技術與公司管理需求的深度融合，利用現代化手段提高公司運營管理效率，2023年本公司對信息化系統建設進行整體規劃，制定安防集成管理平台、網絡安全建設和數字化集成應用平台建設方案，搭建門禁訪客監控系統，建設企業級網絡安全運營中心，建立統一門戶、統一流程的數字化辦公系統。

During the Period, the Company has passed the on-site audit for environmental and occupational health and safety system, GJB Quality System, IRIS Management System, CRCC, 3C, TUV product certification and GJB Quality System extended audit (optical fiber ring products), and obtained the industrial production permits. The Company strengthened supplier management, reorganised and refined the supplier management structure, formulated a new Supplier Management Measures, revised and improved the Qualified Supplier Control Procedures, tightened the control of supplier access audit, and supervised and guided the suppliers to carry out quality improvement.

### 9. *Construction of informatisation work*

In order to realise the in-depth integration of information technology and management needs of the Company, and to improve the efficiency of the operational management by modern means, the Company carried out overall planning for the construction of the information system in 2023, and formulated plans for the construction of an integrated security management platform, network security and digital integrated application platform. The Company also set up an access control system for visitors, established an enterprise-level network security operation centre, and set up digital office systems with unified access control and workflow.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 10. 安全管理

本公司加強安全目標指標管控，強化安全責任制履行，落實安全檢查及隱患排查，上半年未發生安全、環保事故，公司安全生產態勢總體運行受控。結合安全標準化三級達標建設要求，啟動「安全管理強化年行動」，組織安全員對安標1+5項貫標培訓，組織各使用部門梳理在用設備清單並指導編製安全技術操作規程，開展安全月主題活動，組織「安全進一線，隱患共排查」及「安康杯」系列活動，開展安全檢查、應急預案演練活動。

### 11. 風險控制

於本期間，本公司進行全級次風險排查，通過識別2023年度企業重點管控風險確立8項重點管控風險，設置了27項監控閾值。嚴格落實重大風險月度、季度監測要求，對確立的8項重點管控風險進行跟蹤預警，做好風險事件報告工作。開展法務風控體系整改，公司各部門設立兼職風險內控合規管理員，將風險內控合規管理落實到各部門和全體員工。開展《風險內控合規培訓及警示教育》，通過以案促改，提升風險防範能力。

### 10. Safety management

The Company strengthened the management of safety targets indicators, reinforced the implementation of the safety accountability system, and carried out safety inspections and potential risk rectifications. In the first half of the year, no safety and environmental protection incidents occurred, and the Company's overall safety production situation was under control. In conjunction with the requirement of the construction of safety standardization for all three levels, the Company launched a campaign of the "Safety Management Enhancement Year", organised trainings for safety personnel on the 1+5 safety standards, arranged all departments to sort out the list of equipment in-use and guided the compilation of safety technical operation procedures. The Company carried out safety month themed activities and organised a series of activities such as the "Safety in the Front Line, Potential Risk Detection" and the "Well-being Cup", and conducted safety inspections and emergency drills.

### 11. Risk control

During the Period, the Company had conducted risk inspection work at all levels and identified eight key control risks and set up 27 control thresholds by identifying the key risks control in 2023. The Company strictly implemented the required monthly and quarterly monitoring of major risks to follow up on eight major identified risks and properly report any risks. The Company conducted rectification of legal compliance and risk control systems. All departments of the Company appointed part-time risk and internal control compliance managers, and specified the responsibilities of risk and internal control compliance management of all departments and staff. The Company organised the "Training on Risk and Internal Control Compliance and Warning Case Education" to enhance the risk prevention capability by case education and rectification.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### (三) 財務分析

於二零二三年六月三十日，本集團資產總值為人民幣1,008,089,980.03元，較去年年末的人民幣1,017,995,407.50元下降0.97%。其中非流動資產總值為人民幣257,523,983.61元，佔資產總值的25.55%，較去年年末的人民幣266,071,995.37元下降3.21%。

於二零二三年六月三十日，本集團流動資產總值為人民幣約750,565,996.42元，佔資產總值的74.45%，較去年年末的人民幣751,923,412.13元下降0.18%。本集團於本期間之經營業務現金流量淨額為人民幣-50,195,098.27元，去年同期經營業務現金流量淨額為人民幣29,394,793.52元。

於二零二三年六月三十日，本集團銀行結餘及現金（包括有負擔的存款）為人民幣430,826,581.39元，較去年年末的人民幣485,368,181.46元下降11.24%。

於二零二三年六月三十日，本集團負債總額為人民幣161,363,952.10元（於二零二二年十二月三十一日：人民幣174,414,926.49元），負債對總資產比率為16.01%，較去年年末的17.13%下降1.12%，其中一年內到期銀行及其他貸款為人民幣472,515.25元。

於本期間內，本集團未有其他集資活動。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2,273,531.19元、人民幣32,127,316.45元、人民幣4,752,554.74元及人民幣-5,785,782.36元，較去年同期的人民幣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，分別增加36.42%、增加45.66%、增加7.02%及增加利息收入人民幣1,357,463.03元。

於本期間內，本集團的平均毛利率為24.66%，較去年同期的22.6%上升2.06%。

### (III) FINANCIAL ANALYSIS

As at 30 June 2023, the Group's total assets amounted to RMB1,008,089,980.03, representing a decrease of 0.97% from RMB1,017,995,407.50 as at the end of last year, of which the total non-current assets amounted to RMB257,523,983.61, accounting for 25.55% of the total assets and representing a decrease of 3.21% from RMB266,071,995.37 as at the end of last year.

As at 30 June 2023, the Group's total current assets amounted to approximately RMB750,565,996.42, accounting for 74.45% of total assets and representing a decrease of 0.18% from RMB751,923,412.13 as at the end of last year. The net cash flows from operating activities of the Group for the Period amounted to RMB-50,195,098.27, while the net cash flows from operating activities for the corresponding period last year amounted to RMB29,394,793.52.

As at 30 June 2023, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB430,826,581.39, representing a decrease of 11.24% from RMB485,368,181.46 as at the end of last year.

As at 30 June 2023, the Group's total liabilities amounted to RMB161,363,952.10 (as at 31 December 2022: RMB174,414,926.49). The liability-to-total-asset ratio was 16.01%, representing a decrease of 1.12% as compared with 17.13% as at the end of last year. Bank and other loans due within one year amounted to RMB472,515.25.

During the Period, the Group did not have other fund-raising activities. During the Period, the Group's selling expenses, administrative expenses, research and development costs and finance costs amounted to RMB2,273,531.19, RMB32,127,316.45, RMB4,752,554.74 and RMB-5,785,782.36, respectively, representing an increase of 36.42%, 45.66%, 7.02% and an increase in interest income of RMB1,357,463.03 from RMB1,666,545.30, RMB22,056,671.24, RMB4,440,941.85 and RMB-5,052,773.32 for the corresponding period last year, respectively.

During the Period, the average gross profit margin of the Group was 24.66%, representing an increase of 2.06% from 22.6% for the corresponding period last year.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 1. 資金流動性分析

於二零二三年六月三十日，本集團資金流動比率約為7.97（總流動資產除以總流動負債），速動比率約6.39（總流動資產減存貨、預付款項、其他流動資產後除以總流動負債）。

### 2. 財政資源分析

於二零二三年六月三十日，本集團共獲長期借款為人民幣4,881,211.54元。而本集團銀行存款及現金達人民幣430,826,581.39元，因此，本集團短期償債風險較低。

### 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。

### 4. 或有負債

於二零二三年六月三十日，本集團並無或有負債（二零二二年十二月三十一日：無）。

### 1. Analysis of liquidity

As at 30 June 2023, the Group's current ratio and quick ratio were approximately 7.97 (total current assets divided by total current liabilities) and approximately 6.39 (total current assets less inventory, advances paid and other current assets, then divided by total current liabilities), respectively.

### 2. Analysis of financial resources

As at 30 June 2023, the Group's long-term borrowings amounted to RMB4,881,211.54. As the Group's bank deposits and cash amounted to RMB430,826,581.39, the Group had low exposure to short term solvency risk.

### 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 utilisation 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 utilised under normal production and operation.

### 4. Contingent liabilities

As at 30 June 2023, the Group had no contingent liabilities (31 December 2022: Nil).



## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### (四) 業務展望

二零二三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。

#### 一、經營形勢及採取的措施

##### 1. 光電纜組件業務

發揮計劃牽引作用，持續通過現場生產管理優化產線佈局，開展專業培訓提升工藝人員現場工序分解、流程優化、工藝改進能力，進一步提高電纜組件業務產能，提升月度重點任務交付率。加強生產檢測及外場收頭能力建設，做好光電混合光纜組件的生產交付，持續響應客戶光纜組件的需求的同時嘗試開發光纖滑環。

##### 2. 線纜製造業務

加強與重點客戶的合作和客情維護，做好技術對接，穩定產品質量，豐富產品線，獲取更多訂單。加大新結構薄壁機車纜的產品推廣力度，持續開展氟塑料纜材料跟蹤驗證，開展樣品試制。推進K3電纜的市場調研、技術吸收轉化、工藝設備準備和項目立項研討。

### (IV) BUSINESS OUTLOOK

In the second half of 2023, the Company will seize the opportunity under the guidance of the Board and the 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 business goals.

#### I. Operating situation and measures taken

##### 1. *Optical cable component business*

By realizing the guiding effect of the plan, the Company will continue to optimise its production lines through on-site production management, and conduct professional trainings to enhance the capabilities of process personnel in on-site process decomposition, process optimisation and improvement, in order to further increase the production capacity of the cable component business and the delivery rates of monthly key tasks. The Company will also strengthen the capacity of production inspection and off-site construction, and complete the production and delivery of our hybrid optical cable components. These initiatives will enable the Company to continuously cater to the needs of customers for optical cable components, while endeavoring to develop fiber optic rotary joints.

##### 2. *Cable manufacturing business*

The Company will strengthen cooperation and connections with key customers to calibrate technical requirements, stabilise product quality and expand product mix for obtaining more orders. We will put more effort on the marketing of new structured thin-walled locomotive cables, and continue to carry out material traceability and verification of fluoroplastic cables and trial production for sample inspection. The Company will also carry out the market research for the K3 cable, integrate and transform acquired technical knowledge, prepare the required technique and equipment, and conduct project feasibility study.

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 3. 光纖及光器件業務

為應對光纖市場需求和價格下降導致市場競爭加劇的狀況，銷售方面，將挖掘現有客戶的需求，保障基礎銷量；加大高單價光纖產品的銷量，加快新品的推廣，提高綜合平均單價；擴大出口，開拓印尼、印度市場，並開發東南亞多品種光纖市場。生產方面，加強原輔料耗用管控，提高拉絲生產效率，開發光纖生產數據智能傳輸系統減少人為參與過程數據導致的質量風險。降本增效方面，積極推進原輔料和物流等價格談判，提高氬氣回收再利用率。研發方面，推進自主開發特種光棒和低損耗光纖；啟動迷你波分復用器產品鑒定流程，光發射／接收以及多路並行收發模塊開展技術及市場調研。

### 4. 園區運營業務

做好園區運營工作，保障園區穩定運行，提升園區品質，促進園區價值攀升。打造園區增值服務，成立維修業務專項小組和物業提升專項小組，提升服務品質；實施園區電力增容方案，以滿足自有產業及入駐企業用能需求。

### 3. *Optical fiber and optical device business*

In response to the demand of the optical fiber market and the intensifying market competition resulted from lowering prices, in terms of sales, the Company will explore the demand of existing customers to ensure the basic sales volume. The Company aims to increase the sales volume of optical fiber products with higher unit price and accelerate the promotion of new products to increase the overall average unit price. The Company intends to expand its exports by exploring Indonesia and India markets, and developing the diverse optical fiber market in Southeast Asia. In terms of production, the Company will strengthen the control of the consumption of raw and auxiliary materials, improve the efficiency of the drawing production, and develop an intelligent data transmission system for optical fiber production to mitigate the quality risk caused by manual operation in the data processing. In terms of cost reduction and efficiency enhancement, the Company will actively promote negotiations in respect of the pricing of raw and auxiliary materials and logistics services, and improve the recycling rate of deuterium gas. In terms of research and development, the Company will put more efforts in the self-development of special optical rods and low-loss optical fibers, initiate the product identification process for the mini fiber wavelength division multiplexers, and conduct technical and market research on optical transmitters/receivers and multiplex parallel optical transceiver modules.

### 4. *Park operation business*

The Company is set to bolster its park operations, ensuring stability, elevating quality and aiming to boost the value of the park. We will also provide value-added services in the parks by establishing the specialised teams for maintenance and property improvement to enhance service quality of the parks, and implement the electricity capacity expansion plan of the parks to satisfy the energy consumption requirement of our own industrial operations and those of other companies located within the same park.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 二、管理提升

#### 1. 黨工團建設

探索構建四威科技「1124」黨建工作機制，提升黨建基礎工作水平，強化特色黨建，形成以黨建促業務的良性循環局面。抓好習近平新時代中國特色社會主義思想主題教育活動，牢牢把握學習主線，結合實際增強學習的自覺性和緊迫性。貫徹落實黨的二十大精神和上級黨代會精神，突出政治引領作用，落實黨委主體責任，抓好「後疫情」時期各項工作不放鬆。

#### 2. 人力資源管理

提升人力資源管理水平，加大人才培養力度，改善人力資源結構，堅持業務產出的績效分配導向，為公司業務發展提供充足的人力資源保障。加強內外部協同，建立健全公司人力資源信息系統，提升人力資源管理水平。根據薪酬體系改革工作計劃，完善薪酬福利制度，逐步進行薪酬福利體系應用。加大培訓力度，組織開展幹部集中培訓、新員工入職培訓和日常業務能力提升培訓，不斷提高幹部職工履職能力和業務技能水平。

### II. Management improvement

#### 1. Construction of the Party working group

The Company will explore the establishment of the "1124" Party building mechanism, enhance the level of Party foundation, and strengthen the characteristics of Party building to form a benign cycle of promoting business through Party building. We will actively carry out the themed educational activities centered on Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era and remain committed to the thought learning and integrating it with practical situations in order to enhance the motivation and determination of learning. Under thorough implementation of the spirit of the 20th National Congress of the Chinese Communist Party and the spirit of the Party Congress of the higher level, the Company will also emphasize the political guidance, implement the main responsibilities of the Party committees, and handle various tasks in the "post epidemic" period in a serious manner.

#### 2. Human resource management

The Company will enhance the human resources management, intensify the cultivation of talents, improve the structure of human resources, and adhere to the performance-based allocation of business output, which will ensure the sufficient supply of human resources for the development of the Company. In addition, we will strengthen internal and external coordination and establish a sound human resources information system to enhance the human resources management. The Company will improve and gradually implement the remuneration and benefit system according to the plans for the reform of the remuneration system. The Company will also increase training efforts, organise and carry out centralise trainings for cadres, induction trainings for new employees and daily business capacity enhancement trainings to continuously improve the capabilities and techniques of cadres and staff to perform their duties.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 3. 財務管理

加強內部管理，持續推進財務共享平台建設，提高工作效率；夯實合同基礎管理，提升合同管理效率；加強財務團隊建設及人員培養；繼續完成資產專項清查工作。推進財務信息化建設，實施財務共享平台，提升財務整體運營效率。按公司一體化建設進度，推進合同模塊上線，同時，清理存量合同，建立執行台賬。持續推進資產專項清查工作，對擬報廢或核銷資產，提交報廢或核銷審批流程。完成兩金專項治理工作方案，持續推進兩金壓降工作。

### 4. 股權處置、專項工作

持續推進完成法人壓減任務，提升管理能力，促進企業提質增效，妥善處理歷史遺留問題。按照集團公司各專項檢查工作的要求，繼續推進相關整改事項的進度。

### 3. *Financial management*

The Company will strengthen its internal management and continue to promote the construction of a financial sharing platform to improve efficiency. The Company will consolidate the basic management of contracts to enhance contract management efficiency, enhance the construction of the finance teams and personnel training and continue to complete the special inspections of its assets. In particular, the Company will promote the financial informatisation and launch a financial sharing platform to enhance the overall operational efficiency in financial management. The Company will implement contract modules in accordance with the progress of the Company's integrated construction while cleaning up its backlog contracts and establishing an implementation ledger. Furthermore, the Company will continue to conduct the special inspection of its assets and submit applications for assets to be scrapped or written off. Special plans of the settlement of Two Funds will be completed to alleviate the pressure of Two Funds.

### 4. *Disposal of equity interests and special projects*

The Company will continue to promote the completion of reduction of legal person, enhance management capability, facilitate the enhancement of quality and efficiency, and appropriately deal with any historical issues. In accordance with the requirements of the special inspections of companies under the Group, the Company will continue to promote the progress of the relevant rectification matters.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 5. 資產管理

加強固定資產管理工作，有序推進固定資產投資、盤點、處置工作。完成公司全級次固定資產投資預算的審批及上報；開展年度固定資產盤點工作，實施現場盤點，形成報告；按照流程完成報廢資產處置工作。

### 6. 供應鏈管理

持續完善供應鏈管理體系建設，提升集成供應鏈保障能力，圍繞核心業務產出發揮計劃管理抓手作用，提升綜合計劃完成率，全力保證生產任務的交付。通過供應鏈管理綜合協調、監控、支持保障，全力確保訂單順利交付。通過計劃管理信息化流程的建設及優化，完善計劃管理手段及統計準確性。通過產品實現主幹業務流程及業務子流程相關制度的發佈實施，完善公司從設計開發到產品實現全流程的高效管理。

### 5. *Assets management*

The Company will strengthen the management of fixed assets and promote the investment, inventory and disposal of fixed assets in an orderly manner. The Company will complete the approval and reporting of fixed assets of the Company in relation to investment budget at all levels, carry out annual fixed assets inventory, on-site inventory checking and prepare related reports. The Company will also complete the disposal of abandoned assets in accordance with the procedures.

### 6. *Supply chain management*

The Company will continuously improve the construction of the supply chain management system, enhance its integrated supply chain and implement planned management in its core business. The overall completion rate will increase to fully ensure the delivery of products. Through the integrated coordination, monitoring and support of supply chain management, the Company will ensure that the orders can be delivered smoothly. The Company also plans to improve its plan management and statistical accuracy by establishing and optimising its plan management informatisation process. The Company will refine the efficient management of the whole process from design and development to product realisation by issuing and implementing of systems related to its main business processes and sub-processes of products.

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

### 7. 質量管理

持續以一體化管理體系為牽引，確保管理體系受控、有效；積極推進QC活動的開展，推廣質量工具的運用；圍繞「以顧客為中心」，從產品策劃到顧客反饋等全過程跟蹤測量並持續改進，打造柔性售後服務團隊達到質量歸零及具備相關分析能力的工作目標，進一步建立良好的客戶關係。

### 8. 信息化建設

積極推進公司信息化建設，助力業務效率提升。根據制度流程信息化梳理內容，按計劃進行信息化流程建設，並做好與數字化平台建設的同步。推進園區信息化提升項目、數字化集成應用平台、網絡安全建設項目實施落地。整理業務場景需求，組織服務商線下溝通，推進項目管理軟件的建設工作。

### 7. *Quality management*

Based on the integrated management system, the Company will continue to ensure that the management system will be under controlled and effective. We actively promote the development of QC activities and the application of quality tools. By focusing on "customer-centric", the Company will monitor, measure and continuously improve the entire process from product planning to customer feedback, and build a flexible after-sales service team with an aim to avoid any quality complaints and cultivate analytical capabilities. These efforts will further allow the Company to foster positive customer relationships.

### 8. *Construction of informatisation work*

The Company will actively promote the informatisation to improve its operation efficiency. It will also develop content according to the informatisation of the system process, formulate informatisation procedures as planned and ensure synchronisation with the development of the digital platform. Several projects in the park, such as informatisation enhancement project, digital integrated application platform and network security construction project, will be completed in an orderly manner. The Company will identify its business scenarios and organise offline communication with service providers, in order to promote the development of project management software.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 9. 安全管理

持續推進「安全管理強化年行動」、班組強基建設、安全生產標準化三級達標建設自評等重要工作，保質保量完成年度總體目標。按照已梳理出問題清單逐項整改閉環，啟動1+5標準自評驗收，形成自評報告和安全專篇。

### 10. 風險控制

防範風險、強化管控。加強風險防範，促進公司業務有序、合規有效推進，確保公司無重大風險事件發生。從完善全面風險管理體系建設入手，持續跟蹤監測企業重點管控風險，守住不發生重大風險底線。持續優化、細化公司風控、合規及內控手冊，力求公司經營有制度可依，有制度能依。加強部門合作，提高全面風險管理與各項目經營的契合度，促進風控合規、內部控制深度滲透。開展法務風控培訓，培養幹部員工風險防範、合規依法的護企意識和管理能力。

### 9. Safety management

We will continuously promote important tasks, such as the campaign of "Safety Management Enhancement Year", the strong infrastructure construction and the self-assessment of the construction of safety production standardization for all three levels, to ensure the fulfilment of annual overall goals with quality and quantity. In accordance with the list of identified problems, the Company will carry out closed-loop rectification item by item, initiate the self-assessment and acceptance based on the 1+5 standards, and prepare self-assessment reports and special safety reports.

### 10. Risk control

We will focus on risk prevention and control, strengthen risk prevention and promote the business development in an orderly, compliant and effective manner to ensure that no major risk events occur. The Company will continue to track and monitor any key risks from the aspects of comprehensive risk management system, so as to avoid any major risks. The Company will also continuously optimise and refine the risk control, compliance and internal control manuals to standardise the operations of the Company. We will enhance the cooperation between its departments to improve the compatibility of comprehensive risk management with the operation of various projects and promote a deep penetration of risk control, compliance and internal control policies. The Company will organise legal risk control training programmes to cultivate awareness of risk prevention, compliance and law-abiding corporate protection among cadres and employees, and foster their management capabilities.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 逾期定期存款

於二零二三年六月三十日，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。

### 所得稅

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。

本公司所屬子公司成都中住光纖有限公司（「成都中住」）於二零二零年九月十一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，自二零二零年至二零二二年按15%的稅率享受企業所得稅優惠。二零二三年成都中住已再次申請高新技術企業認定，相關認定材料於二零二三年六月提交政府部門，預計十月取得評審結果。

### 資產抵押

於二零二三年六月三十日，本集團未向銀行進行資產抵押貸款（二零二二年十二月三十一日：無）。

### OVERDUE TIME DEPOSITS

As at 30 June 2023, 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.

### INCOME TAX

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 three 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.

Chengdu SEI Optical Fiber Co., Ltd. (“**Chengdu SEI**”), 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 three years. The certificate number is GR202051001074. The enterprise income tax will be paid at a reduced tax rate of 15% from 2020 to 2022. In 2023, Chengdu SEI applied for High-tech Enterprise Certificate again, and the relevant certification materials will be submitted to the government authorities in June 2023, and the review results are expected to be obtained in October.

### PLEDGE OF ASSETS

As at 30 June 2023, no asset has been pledged by the Group as security for bank loans (31 December 2022: Nil).



## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 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。

#### 1. 「兩金」管理風險

本集團面臨的「兩金」管理風險指應收賬款賬齡過長，存在壞賬風險，存貨儲備不合理，導致庫存過高。本集團將完善應收賬款管理制度、存貨管理制度；定期清理應收賬款；對應收賬款通過各種手段進行催收，有必要的採取法律手段追索；保持定期對賬追溯，促進加速回收、盤活存量，加速資金流動周轉，減少壞賬損失風險；合理設置安全庫存，密切監督實際庫存數量與生產計劃安排，通過及時採購以及適當提高採購頻次，避免庫存過高。

#### 2. 健康安全環保風險

本集團面臨的健康安全風險指發生重大傷亡安全事故，出現新增職業病事故；環境污染風險事故；安全專職管理人員配備不到位。本集團將加強安全生產管理，建立安全生產標準化體系；進行標準化達標建設；隱患排查整改落實到位；按相關要求配齊專職安全管理人員。

### RISK MANAGEMENT

The Group adheres to the principle that risk management must be in line with its overall business strategies and serve the Group's strategic concept while strengthening the risk classification and identification management and taking risk management as its daily routine. The Group's risk management targets to seek appropriate balance between the risks and benefits and minimise the effects of the risks on the Group's financial performance and maximise the interests of the shareholders and other equity investors. Based on such objectives, the Group's risk management policies are established to identify and analyse the risks faced by the Group, to set appropriate risk limits and controls, and to monitor and control risks within a stipulated range in a timely and reliable manner.

#### 1. "Two Funds" management risk

The Group's management risk of "Two Funds" refers to the risk of bad debts due to the long ageing of accounts receivable and unreasonable inventory reserves, resulting in excessive inventory. The Group will improve the accounts receivable management system and inventory management system; regularly settle accounts receivable; collect accounts receivable through various means and recover accounts receivable by legal means when necessary; maintain regular reconciliation traceability, promote accelerated recovery, revitalize existing assets, accelerate capital flow, and reduce the risk of bad debt losses; set up safety inventory reasonably, closely monitor the actual inventory quantity and production plan arrangement, and avoid excessive inventory through timely procurement and appropriate increase in procurement frequency.

#### 2. Health, safety and environmental risks

Health and safety risks faced by the Group refer to the occurrence of major casualties and safety accidents, and the occurrence of new occupational diseases; environmental pollution risk accidents; dedicated safety management personnel are not in place. The Group will strengthen production safety management and establish a production safety standardisation system; carry out standardisation and compliance construction; implement hidden danger investigation and rectification; assign sufficient safety management personnel in accordance with relevant requirements.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 3. 質量風險

本集團面臨的質量風險為產品因質量問題引起顧客質量罰款和索賠。本集團將加強操作崗位業務知識培訓，不斷提高職工的業務素質和能力；加強同客戶技術質量工藝現場人員的交流和實際使用環境情況反饋，全面了解客戶需求；及時對質量問題進行分析處理，並採取糾正改進措施；加強工藝紀律檢查和質量目標考核；加強客戶關係，通過售後解決質量問題，減少退貨情況發生。

### 4. 人力資源風險

本集團面臨的人力資源風險指研發技術團隊薄弱；缺乏技術帶頭人。本集團將加強待崗人員日常管理工作，深入了解待崗人員情況，做好待崗人員流動管理；根據公司整體戰略規劃，業務開展實際需求，制訂年度招聘計劃，通過校園招聘、社會招聘渠道補充缺失人員。

### 5. 生產管理風險

本集團面臨的生產管理風險指生產成本高，產品規格類別不齊全。本集團將提高產品合格率；提高產量；準確定位自身產品和目標用戶，挖掘用戶需求，提升產品市場佔有率。

### 3. Quality risk

The Group is exposed to quality risks arising from product quality fines and claims from customers due to quality issues. The Group will strengthen the business knowledge training for operational positions to continuously improve the professional quality and ability of employees; strengthen the communication with on-site personnel of technical quality and process with customers and obtain feedback on the actual application environment to fully understand customer needs; analyse and deal with quality issues in a timely manner and take corrective and improvement measures; strengthen process discipline inspection and quality target assessment; enhance customer relationship and solve quality issues through after-sales services, with the goal of reducing product returns.

### 4. Human resources risk

The human resources risk faced by the Group refers to the weakness of the research and development technology team; lack of technology leaders. The Group will enhance its daily management of staff awaiting assignments, gain a comprehensive understanding of their status, and effectively manage their transitions; according to the overall strategic planning of the Company and the actual needs of business development, the Company formulated the annual recruitment plan, and supplemented the missing personnel through campus recruitment and social recruitment channels.

### 5. Production management risk

The production management risk faced by the Group refers to the high production cost with incomplete product specifications. The Group will enhance its product qualification ratio while increasing its production. The Group will precisely align its products with target users and understand their needs in order to expand the market share.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 集團員工及酬金計劃

於二零二三年六月三十日，本集團員工人數為428人（於二零二二年十二月三十一日：558人）。截至二零二三年六月三十日止六個月，員工酬金為人民幣25,893,484.70元（二零二二年同期：人民幣21,136,117.07元）。

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。

### 股東持股和股權結構變化

#### • 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%。

#### • 主要股東持股情況

於二零二三年六月三十日，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%。於二零二三年六月三十日，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156,406,999股，佔已發行股本的39.10%。

### STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2023, the Group had 428 (as at 31 December 2022: 558) employees. For the six months ended 30 June 2023, the remuneration for employees was RMB25,893,484.70 (the corresponding period of 2022: RMB21,136,117.07).

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.

### SHAREHOLDINGS OF SHAREHOLDERS AND CHANGE OF SHARE CAPITAL STRUCTURE

#### • 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.

#### • Shareholdings of substantial shareholders

As at 30 June 2023, 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 2023, HKSCC Nominees Limited ("HKSCC", holding shares of the Company on behalf of various clients) held 156,406,999 H Shares, representing 39.10% of the issued share capital of the Company.

## 管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

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。

據中央結算公司申明，於二零二三年六月三十日，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：

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.

As indicated by HKSCC, as at 30 June 2023, the Central Clearing and Settlement System (“CCASS”) participants holding 5% or more of the H Shares of the Company are shown as follows:

		於二零二三年六月三十日 As at 30 June 2023		
		持股數	持H股百分比	佔已發行 總股本百分比
		Number of Shares held	Percentage of H Shares	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	24,407,000	15.25%	6.10%
中銀國際證券有限公司	BOCI Securities Limited	12,185,000	7.61%	3.04%
安信國際證券(香港) 有限公司	Essence International Securities (Hong Kong) Limited	9,548,000	5.96%	2.38%

除上述披露者外，於二零二三年六月三十日，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 2023, 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.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### • 董事、監事持股情況

於二零二三年六月三十日，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。

### • 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。

### • 可兌換證券、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兌換證券、購股權、認股權證或相關權利。

### 重大收購事項及出售事項

除本報告所披露者外，於本期間本集團並無有關附屬公司、聯營企業或合營企業的重大收購及出售事項。

### 外匯風險

本集團主要於中國經營，大部分交易以人民幣結算。本集團曾進行若干外幣（主要是美元及歐元）交易。

於本期間，本集團並無進行任何外匯風險對沖活動。管理層經計及本公司的外幣交易以及外幣資產及負債的規模，密切管理貨幣風險，以將面臨的外匯風險降至最低。

### • Shareholdings of Directors and Supervisors

As at 30 June 2023, 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.

### • 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.

### MATERIAL ACQUISITIONS AND DISPOSAL

Save as disclosed in this report, the Group did not have any material acquisitions and disposals of subsidiaries, associates or joint ventures during the Period

### FOREIGN EXCHANGE EXPOSURE

The Group mainly operates in the PRC with most of the transactions settled in Renminbi. The Group undertook certain transactions in foreign currency (mainly in US Dollar and Euro).

During the Period, the Group did not conduct any hedging activity against foreign currency risk. The management manages the currency risk closely by taking into consideration the scale of foreign currency transactions and foreign currency assets and liabilities of the Company to minimize the risk of foreign exchange exposure.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 所持重大投資

除合併財務報表附註9至12所披露者外，本集團於二零二三年六月三十日並無持有重大投資。

截至本報告日期，本集團並無任何具體的重大投資或資本資產的未來計劃。同時，本集團將繼續積極及定期檢討其投資計劃，為本集團的業務發展發掘任何策略性投資機會，並將在有適當機會時利用其內部資源進行有關投資。

### 中期股息

董事會建議截至二零二三年六月三十日止六個月不派發中期股息（截至二零二二年六月三十日止六個月未派發中期股息）。

### 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二零二三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二零二三年六月三十日止六個月之未經審核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。

本公司已遵守上市規則第3.21條，其規定審核委員會須由最少三名成員（僅包括非執行董事）組成，審核委員會大部分成員須為獨立非執行董事且須由獨立非執行董事擔任主席。至少一名審核委員會成員為擁有適當專業資格或會計相關財務管理專長的獨立非執行董事。

### SIGNIFICANT INVESTMENTS HELD

Save as disclosed in notes 9 to 12 to the consolidated financial statements, no significant investment was held by the Group as at 30 June 2023.

As of the date of this report, the Group does not have any concrete future plan for material investment or capital assets. Meanwhile, the Group will continue to actively and regularly review its investment plan, and explore any strategic investment opportunities for the Group's business development, and will use its internal resources for such investment should suitable opportunity arise.

### INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2023 (no interim dividend was paid for the six months ended 30 June 2022).

### 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 2023. The Audit Committee considers that the unaudited interim consolidated financial statements and interim results for the six months ended 30 June 2023 have complied with the requirements of applicable accounting standards and laws and adequate disclosures have been made.

The Company has complied with Rule 3.21 of the Listing Rules which mandate that the Audit Committee must comprise a minimum of three members, comprising non-executive Directors only, the majority of the members of the Audit Committee must be independent non-executive Directors and must be chaired by an independent non-executive Director. At least one of the members of the Audit Committee is an independent non-executive Director who possesses appropriate professional qualifications or accounting related financial management expertise.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 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上市規則附錄十四所載，於二零二三年一月一日至二零二三年六月三十日期間一直遵守《企業管治守則》的守則條文。

### 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。

在對董事會作出特定查詢後，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。

### 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

此中期業績報告於聯交所網站 <http://www.hkexnews.hk> 及本公司網站 <http://www.cdc.com.cn> 刊載。本公司二零二三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。

### 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 2023 to 30 June 2023 as stated in Appendix 14 to the Listing Rules of the Stock Exchange during the Period.

### 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.

Having made specific enquiries, the Board is pleased to report that all Directors and Supervisors have confirmed that they have complied with the Model Code during the Period.

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

This interim report is published on the websites of the Stock Exchange (<http://www.hkexnews.hk>) and the Company (<http://www.cdc.com.cn>). The 2023 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

2023年6月30日 As at 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

資產	Assets	附註六 Section VI	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>流動資產：</b>	<b>Current Assets:</b>			
貨幣資金	Cash and bank balance	註釋 Note 1	<b>430,826,581.39</b>	485,368,181.46
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	註釋 Note 2	<b>3,231,104.92</b>	
應收賬款	Account receivable	註釋 Note 3	<b>97,167,494.90</b>	78,930,240.49
應收款項融資	Receivable financing	註釋 Note 4	<b>67,190,762.47</b>	76,003,141.78
預付款項	Advances paid	註釋 Note 5	<b>18,152,870.28</b>	7,359,411.26
其他應收款	Other receivables	註釋 Note 6	<b>3,153,464.00</b>	3,819,556.49
存貨	Inventories	註釋 Note 7	<b>125,479,187.07</b>	94,630,633.76
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	註釋 Note 8	<b>5,364,531.39</b>	5,812,246.89
<b>流動資產合計</b>	<b>Total Current Assets</b>		<b>750,565,996.42</b>	751,923,412.13



# 合併資產負債表

## CONSOLIDATED BALANCE SHEET

2023年6月30日 As at 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

資產	Assets	附註六 Section VI	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>非流動資產：</b>	<b>Non-current Assets:</b>			
債權投資	Debt investments	註釋 Note 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	註釋 Note 10	<b>32,871,231.75</b>	37,705,739.10
其他權益工具投資	Other equity instrument investments	註釋 Note 11	<b>8,134,359.00</b>	5,627,988.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment Property	註釋 Note 12	<b>68,412,872.40</b>	70,974,819.27
固定資產	Fixed assets	註釋 Note 13	<b>113,298,112.10</b>	116,410,967.30
在建工程	Construction in process	註釋 Note 14	<b>1,350,841.32</b>	813,523.02
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	Intangible assets	註釋 Note 15	<b>31,181,985.31</b>	31,643,528.41
開發支出	Capitalised R&D expenses			
商譽	Goodwill			
長期待攤費用	Long-term deferred expenses	註釋 Note 16	<b>2,274,581.73</b>	2,641,830.27
遞延所得稅資產	Deferred income tax assets	註釋 Note 17		
其他非流動資產	Other non-current assets	註釋 Note 18		253,600.00
<b>非流動資產合計</b>	<b>Total Non-current Assets</b>		<b><u>257,523,983.61</u></b>	<u>266,071,995.37</u>
<b>資產總計</b>	<b>Total Assets</b>		<b><u>1,008,089,980.03</u></b>	<u>1,017,995,407.50</u>

(後附財務報表附註為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:

# 合併資產負債表

## CONSOLIDATED BALANCE SHEET

2023年6月30日 As at 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

負債和股東權益	LIABILITIES AND EQUITY	附註六 Section VI	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>流動負債：</b>	<b>Current Liabilities:</b>			
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	註釋 Note 19	<b>47,188,241.04</b>	32,270,673.28
預收款項	Advances received	註釋 Note 20	<b>432,924.38</b>	1,156,921.07
合同負債	Contract liabilities	註釋 Note 21	<b>4,170,155.81</b>	3,833,449.99
應付職工薪酬	Employee benefits payable	註釋 Note 22	<b>19,503,079.07</b>	19,475,905.30
應交稅費	Taxes and rates payable	註釋 Note 23	<b>415,242.80</b>	3,540,804.90
其他應付款	Other payables	註釋 Note 24	<b>21,755,042.18</b>	22,951,708.02
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	註釋 Note 25	<b>472,515.25</b>	445,269.63
其他流動負債	Other current liabilities	註釋 Note 26	<b>239,436.47</b>	249,893.18
<b>流動負債合計</b>	<b>Total Current Liabilities</b>		<b>94,176,637.00</b>	83,924,625.37
<b>非流動負債：</b>	<b>Non-current Liabilities:</b>			
長期借款	Long-term borrowings	註釋 Note 27	<b>4,408,696.29</b>	4,377,122.09
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	註釋 Note 28	<b>16,315,701.71</b>	38,339,412.23
預計負債	Provisions			
遞延收益	Deferred income	註釋 Note 29	<b>46,462,917.10</b>	47,773,766.80
遞延所得稅負債	Deferred tax liabilities			
其他非流動負債	Other non-current liabilities			
<b>非流動負債合計</b>	<b>Total Non-current Liabilities</b>		<b>67,187,315.10</b>	90,490,301.12
<b>負債合計</b>	<b>Total Liabilities</b>		<b>161,363,952.10</b>	174,414,926.49

# 合併資產負債表

## CONSOLIDATED BALANCE SHEET

2023年6月30日 As at 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

負債和股東權益	LIABILITIES AND EQUITY	附註六 Section VI	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>股東權益：</b>	<b>Owners' Equity:</b>			
股本	Share capital	註釋 Note 30	<b>400,000,000.00</b>	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	註釋 Note 31	<b>641,928,122.08</b>	641,928,122.08
減：庫存股	Less: Treasury stock			
其他綜合收益	Other Comprehensive Income	註釋 Note 32	<b>7,423,166.69</b>	4,916,795.69
專項儲備	Special reserves			
盈餘公積	Surplus reserves	註釋 Note 33	<b>8,726,923.61</b>	8,726,923.61
未分配利潤	Retained earnings	註釋 Note 34	<b>-302,177,739.67</b>	-299,724,682.19
<b>歸屬於母公司股東權益合計</b>	<b>Total equity attributable to the parent company</b>		<b><u>755,900,472.71</u></b>	<u>755,847,159.19</u>
<b>少數股東權益</b>	<b>Non-controlling interest</b>		<b><u>90,825,555.22</u></b>	<u>87,733,321.82</u>
<b>股東權益合計</b>	<b>Total Owners' Equity</b>		<b><u>846,726,027.93</u></b>	<u>843,580,481.01</u>
<b>負債和股東權益總計</b>	<b>Total Liabilities and Owners' Equity</b>		<b><u>1,008,089,980.03</u></b>	<u>1,017,995,407.50</u>

(後附財務報表附註為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

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註六 Section VI	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、營業總收入	<b>I. Total operating Revenue</b>	註釋 Note 35	<b>156,171,066.88</b>	132,908,478.03
減：營業成本	Less: Cost of sales	註釋 Note 35	<b>117,657,655.83</b>	102,871,266.05
税金及附加	Tax and surcharge	註釋 Note 36	<b>4,303,125.19</b>	2,993,135.89
銷售費用	Marketing expenses	註釋 Note 37	<b>2,273,531.19</b>	1,666,545.30
管理費用	Administration expenses	註釋 Note 38	<b>32,127,316.45</b>	22,056,671.24
研發費用	R&D expenses	註釋 Note 39	<b>4,752,554.74</b>	4,440,941.85
財務費用	Financial costs	註釋 Note 40	<b>-5,785,782.36</b>	-5,052,773.32
其中：利息費用	Including: Interest expenses		<b>36,655.07</b>	37,579.28
利息收入	Interest income		<b>6,121,439.23</b>	4,763,976.20
加：其他收益	Add: Other income	註釋 Note 41	<b>1,328,460.24</b>	1,448,817.32
投資收益(損失以「-」號填列)	Investment income (or less: loss)	註釋 Note 42	<b>-914,507.35</b>	-3,282,021.24
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		<b>-914,507.35</b>	-3,341,024.34
以攤餘成本計量的 金融資產終止 確認收益	Gains from derecognition of financial assets at 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)	註釋 Note 43	<b>-623,308.08</b>	1,836,987.02
資產減值損失 (損失以「-」號填列)	Assets impairment loss (or less: loss)			
資產處置收益 (損失以「-」號填列)	Gains on assets disposal (or less: loss)			
二、營業利潤(虧損以「-」號填列)	<b>II. Operating Profit (or less: loss)</b>		<b>633,310.65</b>	3,936,474.12
加：營業外收入	Add: Non-operating revenue	註釋 Note 44	<b>121,339.85</b>	308,092.21
減：營業外支出	Less: Non-operating expenditures	註釋 Note 45	<b>115,474.58</b>	216.69

# 合併利潤表

## CONSOLIDATED INCOME STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註六 Section VI	本期金額 Current period cumulative	上期金額 Preceding period comparative
三、利潤總額(虧損總額以「-」號填列)	III. Profit before tax (or less: loss)		639,175.92	4,244,349.64
減：所得稅費用	Less: Income tax	註釋 Note 46	-----	-----
四、淨利潤(淨虧損以「-」號填列)	IV. Net profit (or less: net loss)		639,175.92	4,244,349.64
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			
1. 持續經營淨利潤 (淨虧損以「-」號填列)	1. Net profit from continuing operations (or less: loss)		639,175.92	4,244,349.64
2. 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			
1. 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)		-2,453,057.48	1,674,419.38
2. 少數股東損益 (淨虧損以「-」號填列)	2. Net profit attributed to non-controlling shareholders (or less: loss)		3,092,233.40	2,569,930.26

# 合併利潤表

## CONSOLIDATED INCOME STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註六 Section VI	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		2,506,371.00	3,192,219.00
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		2,506,371.00	3,192,219.00
(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		2,506,371.00	3,192,219.00
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		2,506,371.00	3,192,219.00
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 reclassified 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

## CONSOLIDATED INCOME STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註六 Section VI	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			
<b>歸屬於少數股東的其他 綜合收益的稅後淨額</b>	<b>Items attributable to non-controlling shareholders</b>			
<b>六、綜合收益總額</b>	<b>VI. Total comprehensive income</b>		<b>3,145,546.92</b>	7,436,568.64
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		<b>53,313.52</b>	4,866,638.38
歸屬於少數股東的綜合 收益總額	Items attributable to non-controlling shareholders		<b>3,092,233.40</b>	2,569,930.26
<b>七、每股收益：</b>	<b>VII. Earning per share(EPS)</b>			
(一) 基本每股收益	(I) Basic earning per share (yuan per share)		<b>-0.01</b>	0.0042
(二) 稀釋每股收益	(II) Diluted earning per share (yuan per share)		<b>-0.01</b>	0.0042

(後附財務報表附註為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

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註六 Section VI	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 operating activities:			
銷售商品、提供勞務 收到的現金	Cash receipts from sales of goods or rendering of services		118,926,051.28	102,615,388.17
收到的稅費返還	Receipts of tax refund		3,656.63	
收到其他與經營活動 有關的現金	Other cash receipts related to operating activities	註釋 Note 47	38,910,830.27	62,632,833.01
經營活動現金流入小計	Subtotal of cash inflows from operating activities		157,840,538.18	165,248,221.18
購買商品、接受勞務 支付的現金	Cash payment for goods purchased and service received		124,109,420.60	87,793,455.97
支付給職工以及為職工 支付的現金	Cash paid to and on behalf of employees		56,702,055.34	26,628,695.91
支付各項稅費	Cash payments for taxes and rates		7,821,286.86	4,592,814.39
支付其他與經營活動 有關的現金	Other cash payments related to operating activities	註釋 Note 47	19,237,627.70	16,838,461.39
經營活動現金流出小計	Subtotal of cash outflows from operating activities		207,870,390.50	135,853,427.66
經營活動產生的現金流量淨額	Net cash flows from operating activities		-50,029,852.32	29,394,793.52



# 合併現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註六 Section VI	本期金額 Current period cumulative	上期金額 Preceding period comparative
<b>二、投資活動產生的現金流量：</b>	<b>II. Cash flows from investment activities:</b>			
收回投資所收到的現金	Cash receipts from withdrawal of investments		3,920,000.00	31,330,150.00
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			
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		<u>3,920,000.00</u>	<u>31,389,153.10</u>
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		2,066,135.68	649,657.85
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		<u>2,066,135.68</u>	<u>649,657.85</u>
投資活動產生的現金流量淨額	<b>Net cash flows from investing activities</b>		<u>1,853,864.32</u>	<u>30,739,495.25</u>

# 合併現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註六 Section VI	本期金額 Current period cumulative	上期金額 Preceding period comparative
<b>三、籌資活動產生的現金流量：</b>	<b>III. Cash flows from financing activities:</b>			
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		<b>224,065.77</b>	210,378.93
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		<b>36,655.07</b>	37,579.28
			-----	-----
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		<b>260,720.84</b>	247,958.21
籌資活動產生的現金 流量淨額	<b>Net cash flows from financing activities</b>		<b>-260,720.84</b>	-247,958.21

## 合併現金流量表

# CONSOLIDATED CASH FLOW STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註六 Section VI	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		<b>-48,436,708.84</b>	60,063,536.54
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		<b>479,183,690.14</b>	404,877,329.33
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		<b>430,746,981.30</b>	464,940,865.87

(後附財務報表附註為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 CHANGE IN EQUITY

2023年1-6月 For the six months to 30 June 2023

項目	本期末餘額										股東權益合計	
	Current period cumulative											
	股本	優先股	其他權益工具 永續債	其他	資本公積	減：庫存股	其他綜合收益	專項儲備	盈餘公積	未分配利潤		少數股東權益
Share capital	Preferred shares	Perpetual bonds	Others	Capital reserve	Treasury shares	Other comprehensive income	Special reserve	Surplus reserve	Retained earning	Non-controlling interest	Total equity	
一、上年末餘額	400,000,000.00				641,928,122.08		4,916,795.69		8,726,923.61	-299,724,682.19	87,733,321.82	843,580,481.01
加：會計政策變更												
前期差錯更正												
同一控制下企業合併												
其他												
二、本年期初餘額	400,000,000.00				641,928,122.08		4,916,795.69		8,726,923.61	-299,724,682.19	87,733,321.82	843,580,481.01
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. 提取盈餘公積												
3. 其他												
(四)股東權益結轉												
1. 資本公積轉增股本												
2. 盈餘公積轉增股本												
3. 盈餘公積補損												
4. 設定受益計劃變動額												
5. 其他綜合收益結轉												
6. 其他												
(五)專項儲備												
1. 本期提取												
2. 本期使用												
(六)其他												
四、本年年末餘額	400,000,000.00				641,928,122.08		7,423,166.69		8,726,923.61	-302,177,739.67	90,825,555.22	846,726,027.93

# 合併股東權益變動表

## CONSOLIDATED CHANGE IN EQUITY

2023年1-6月 For the six months to 30 June 2023

項目	上附金額										股東權益合計 Total equity	
	股本 Share capital	優先股 Preferred shares	其他權益工具 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
一、上年末餘額	400,000,000.00			638,740,122.08	638,740,122.08		4,896,628.69		87,269,233.61	-297,500,420.97	83,922,183.75	838,805,432.16
加：會計政策變更												
前期差錯更正												
同一控制下企業合併												
其他												
二、本年期初餘額	400,000,000.00			638,740,122.08	638,740,122.08		4,896,628.69		87,269,233.61	-297,500,420.97	83,922,183.75	838,805,432.16
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)股東權益內部結構												
1. 資本公積轉增股本												
2. 盈餘公積轉增股本												
3. 盈餘公積轉增盈餘												
4. 設定受益計劃變動額												
5. 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												
四、本年期末餘額	400,000,000.00			641,928,122.08	641,928,122.08		8,088,842.69		87,269,233.61	-295,826,001.59	86,492,114.01	849,410,000.80

(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

30/6/2023 As at 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

資產	Assets	附註十四 Section XIV	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>流動資產：</b>	<b>Current Assets:</b>			
貨幣資金	Cash and bank balance		<b>327,410,831.47</b>	376,646,000.25
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		<b>7,801.23</b>	
應收賬款	Account receivable	註釋 Note 1	<b>74,538,022.39</b>	61,648,501.33
應收款項融資	Receivable financing		<b>20,663,645.49</b>	23,725,758.08
預付款項	Advances paid		<b>5,074,110.90</b>	1,280,074.71
其他應收款	Other receivables	註釋 Note 2	<b>3,746,788.94</b>	3,703,483.29
存貨	Inventories		<b>92,913,628.74</b>	72,291,083.89
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		<b>5,364,531.39</b>	5,812,246.89
<b>流動資產合計</b>	<b>Total Current Assets</b>		<b>529,719,360.55</b>	545,107,148.44

# 母公司資產負債表

## PARENT COMPANY BALANCE SHEET

30/6/2023 As at 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

資產	Assets	附註十四 Section XIV	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>非流動資產：</b>	<b>Non-current Assets:</b>			
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	註釋 Note 3	<b>136,391,318.25</b>	141,225,825.60
其他權益工具投資	Other equity instrument investments		<b>8,134,359.00</b>	5,627,988.00
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment Property		<b>50,008,135.18</b>	51,753,403.87
固定資產	Fixed assets		<b>42,204,888.27</b>	42,785,740.63
在建工程	Construction in process		<b>778,584.95</b>	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	Intangible assets		<b>18,820,752.54</b>	19,121,752.92
開發支出	Capitalised R&D expenses			
商譽	Goodwill			
長期待攤費用	Long-term deferred expenses		<b>1,615,988.23</b>	1,831,253.71
遞延所得稅資產	Deferred income tax assets			
其他非流動資產	Other non-current assets			223,600.00
			<hr/>	<hr/>
<b>非流動資產合計</b>	<b>Total Non-current Assets</b>		<b><u>257,954,026.42</u></b>	<u>263,345,211.63</u>
<b>資產總計</b>	<b>Total Assets</b>		<b><u>787,673,386.97</u></b>	<u>808,452,360.07</u>

(後附財務報表附註為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:

# 母公司資產負債表

## PARENT COMPANY BALANCE SHEET

30/6/2023 As at 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

負債和股東權益	Liabilities and equity	附註十四 Section XIV	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>流動負債：</b>	<b>Current Liabilities:</b>			
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		37,757,403.43	25,247,182.99
預收款項	Advances received		281,126.85	1,008,033.45
合同負債	Contract liabilities		1,865,712.95	2,328,445.22
應付職工薪酬	Employee benefits payable		16,571,043.11	17,612,138.71
應交稅費	Taxes and rates payable		244,966.76	755,496.67
其他應付款	Other payables		24,610,797.00	26,440,133.28
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		472,515.25	445,269.63
其他流動負債	Other current liabilities		239,436.47	54,242.56
<b>流動負債合計</b>	<b>Total Current Liabilities</b>		<b>82,043,001.82</b>	73,890,942.51
<b>非流動負債：</b>	<b>Non-current Liabilities:</b>			
長期借款	Long-term borrowings		4,408,696.29	4,377,122.09
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		16,315,701.71	38,339,412.23
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			
<b>非流動負債合計</b>	<b>Total Non-current Liabilities</b>		<b>20,724,398.00</b>	42,716,534.32
<b>負債合計</b>	<b>Total Liabilities</b>		<b>102,767,399.82</b>	116,607,476.83



# 母公司資產負債表

## PARENT COMPANY BALANCE SHEET

30/6/2023 As at 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

負債和股東權益	Liabilities and equity	附註十四 Section XIV	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>股東權益：</b>	<b>Owners' Equity:</b>			
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		571,115,356.14	571,115,356.14
減：庫存股	Less: Treasury stock			
其他綜合收益	Other Comprehensive Income		7,423,166.69	4,916,795.69
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		-302,359,459.29	-292,914,192.20
<b>股東權益合計</b>	<b>Total Owners' Equity</b>		<b>684,905,987.15</b>	691,844,883.24
<b>負債和股東權益總計</b>	<b>Total Liabilities and Owners' Equity</b>		<b>787,673,386.97</b>	808,452,360.07

(後附財務報表附註為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:

# 母公司利潤表

## PARENT COMPANY INCOME STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註十四 Section XIV	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、營業收入	I. Total operating Revenue	註釋 Note 4	51,341,286.93	45,272,733.19
減：營業成本	Less: Cost of sales	註釋 Note 4	31,160,158.01	32,745,697.29
税金及附加	Tax and surcharge		3,029,372.09	1,722,414.25
銷售費用	Marketing expenses		1,364,860.40	488,723.07
管理費用	Administration expenses		27,668,252.37	16,763,685.97
研發費用	R&D expenses		1,031,452.55	907,654.86
財務費用	Financial costs		-5,091,459.71	-3,963,946.17
其中：利息費用	Including: Interest expenses		36,655.07	37,579.28
利息收入	Interest income		5,418,098.21	3,856,444.17
加：其他收益	Add: Other income		3,746.30	53,753.60
投資收益(損失以「-」號填列)	Investment income (or less: loss)	註釋 Note 5	-914,507.35	-3,282,021.24
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		-914,507.35	-3,341,024.34
以攤餘成本計量的 金融資產終止 確認收益	Gains from derecognition of financial assets at 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)		-670,340.87	1,591,501.25
資產減值損失 (損失以「-」號填列)	Assets impairment loss (or less: loss)			
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

## PARENT COMPANY INCOME STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註十四 Section XIV	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)		<u>-9,402,450.70</u>	<u>-5,028,262.47</u>
加：營業外收入	Add: Non-operating revenue		72,658.19	
減：營業外支出	Less: Non-operating expenditures		<u>115,474.58</u>	
三、利潤總額(虧損總額以「-」號填列)	III. Profit before tax (or less: loss)		<u>-9,445,267.09</u>	<u>-5,028,262.47</u>
減：所得稅費用	Less: Income tax			
四、淨利潤(淨虧損以「-」號填列)	IV. Net profit (or less: net loss)		<u>-9,445,267.09</u>	<u>-5,028,262.47</u>
(一) 持續經營淨利潤 (淨虧損以「-」號填列)	(I) Net profit from continuing operations (or less: loss)		<u>-9,445,267.09</u>	<u>-5,028,262.47</u>
(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、其他綜合收益的稅後淨額	V. Other comprehensive income after tax		<u>2,506,371.00</u>	<u>3,192,219.00</u>
(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		<u>2,506,371.00</u>	<u>3,192,219.00</u>
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		2,506,371.00	3,192,219.00
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			

# 母公司利潤表

## PARENT COMPANY INCOME STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註十四 Section XIV	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 reclassified 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			
<b>六、綜合收益總額</b>	<b>VI. Total comprehensive income</b>		<b>-6,938,896.09</b>	<b>-1,836,043.47</b>
<b>七、每股收益：</b>	<b>VII. Earning per share(EPS)</b>			
(一) 基本每股收益	(I) Basic earning per share (yuan per share)			
(二) 稀釋每股收益	(II) Diluted earning per share (yuan per share)			

(後附財務報表附註為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：  
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Officer in charge of accounting:

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Head of accounting department:

## 母公司現金流量表

### PARENT COMPANY CASH FLOW STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註十四 Section XIV	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 operating activities:			
銷售商品、提供勞務 收到的現金	Cash receipts from sales of goods or rendering of services		21,869,805.56	20,106,748.08
收到的稅費返還	Receipts of tax refund		3,656.63	
收到其他與經營活動 有關的現金	Other cash receipts related to operating activities		31,380,508.09	55,390,563.79
經營活動現金流入小計	Subtotal of cash inflows from operating activities		53,253,970.28	75,497,311.87
購買商品、接受勞務支付的 現金	Cash payment for goods purchased and service received		33,856,856.37	16,884,443.67
支付給職工以及為職工 支付的現金	Cash paid to and on behalf of employees		50,040,868.19	15,892,830.38
支付各項稅費	Cash payments for taxes and rates		2,859,402.69	173,090.93
支付其他與經營活動 有關的現金	Other cash payments related to operating activities		18,915,497.73	12,264,521.71
經營活動現金流出小計	Subtotal of cash outflows from operating activities		105,672,624.98	45,214,886.69
經營活動產生的現金 流量淨額	Net cash flows from operating activities		-52,418,654.70	30,282,425.18

# 母公司現金流量表

## PARENT COMPANY CASH FLOW STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)

(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註十四 Section XIV	本期金額 Current period cumulative	上期金額 Preceding period comparative
<b>二、投資活動產生的現金</b>	<b>II. Cash flows from investment</b>			
<b>流量：</b>	<b>activities:</b>			
收回投資所收到的現金	Cash receipts from withdrawal of investments		3,920,000.00	31,330,150.00
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			
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		<u>3,920,000.00</u>	<u>31,389,153.10</u>
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		475,793.24	623,657.85
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		<u>475,793.24</u>	<u>623,657.85</u>
投資活動產生的現金流量淨額	<b>Net cash flows from investing activities</b>		<u>3,444,206.76</u>	<u>30,765,495.25</u>

## 母公司現金流量表

### PARENT COMPANY CASH FLOW STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註十四 Section XIV	本期金額 Current period cumulative	上期金額 Preceding period comparative
<b>三、籌資活動產生的現金流量：</b>	<b>III. Cash flows from financing activities:</b>			
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		<b>224,065.77</b>	210,378.93
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		<b>36,655.07</b>	37,579.28
			-----	-----
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		<b>260,720.84</b>	247,958.21
			-----	-----
籌資活動產生的現金流量淨額	<b>Net cash flows from financing activities</b>		<b>-260,720.84</b>	-247,958.21

# 母公司現金流量表

## PARENT COMPANY CASH FLOW STATEMENT

2023年1-6月 For the six months to 30 June 2023

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)  
(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註十四 Section XIV	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		-49,235,168.78	60,799,962.22
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		<u>376,646,000.25</u>	<u>350,847,202.83</u>
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		<u>327,410,831.47</u>	<u>411,647,165.05</u>

(後附財務報表附註為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：  
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Officer in charge of accounting:

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



## 母公司股東權益變動表

## PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2023年1-6月 For the six months to 30 June 2023

項目	本期金額							股東權益合計 Non-controlling interest			
	股本 Share capital	優先股 Preferred shares	其他權益工具 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
一、上年末餘額	400,000,000.00				571,115,356.14		4,916,795.69		8,726,923.61	-292,914,192.20	691,844,883.24
加：會計政策變更											
前期差錯更正											
其他											
二、本年期初餘額	400,000,000.00				571,115,356.14		4,916,795.69		8,726,923.61	-292,914,192.20	691,844,883.24
三、本年增減變動金額							2,506,371.00			-9,445,267.09	-6,938,896.09
(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) 股東權益內部結構											
1. 資本公積轉增股本											
2. 盈餘公積轉增股本											
3. 盈餘公積轉補虧損											
4. 設定受益計劃變動額											
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											
四、本年期末餘額	400,000,000.00				571,115,356.14		7,423,166.69		8,726,923.61	-302,359,459.29	684,905,987.15

(除特別註明外，金額單位均為人民幣元)  
(Amounts in RMB, unless otherwise stated)

項目	上期金額							股東權益合計 Non-controlling interest			
	股本	優先股	其他權益工具 永續債	其他	資本公積	減：庫存股	其他綜合收益				
Items	Share capital	Preferred shares	Perpetual bonds	Others	Capital reserve	Treasury shares	Other comprehensive income	Special reserve	Surplus reserve	Retained earnings	
一、上年末餘額	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											
前期差錯更正											
其他											
二、本年初餘額	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							3,192,219.00			-5,028,262.47	-1,833,043.47
(一)綜合收益總額							3,192,219.00			-5,028,262.47	-1,833,043.47
(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)股東權益內部結構											
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											
5. 結轉留存收益											
6. 其他											
(五)專項準備											
1. 本期提取											
2. 本期使用											
(六)其他											
四、本年期末餘額	400,000,000.00				648,262,469.64		8,088,842.69		8,726,923.61	-284,675,832.52	780,402,403.42

(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:

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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(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。

### I. CORPORATE PROFILE

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

Chengdu SIWI Science and Technology 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 RMB400,000,000. There are a total of 400,000,000 shares in issue with the nominal value of RMB1 each of which: equity interest of China Potevio Company Limited 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 一、公司基本情況(續)

## (一) 公司註冊地、組織形式和總部地址(續)

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，將中國普天信息產業股份有限公司持有的公司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。

根據2022年6月30日公司2021年度股東大會決定，公司由成都普天電纜股份有限公司更名為成都四威科技股份有限公司。

## (二) 公司業務性質和主要經營活動

本公司屬製造行業，主要產品和服務為電線、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)一般項目：儲能技術服務；配電開關控制設備研發；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；電機及其控制系統研發；新能源原動設備製造；海上風電相關系統研發；太陽能發電技術服務；發電機及發電機組製造；輸配電及控制設備製造；智能控制系統集成；信息系統集成服務；智能輸配電及控制設備銷售；合同能源管理；電池銷售；新能源汽車換電設施銷售；光

## I. CORPORATE PROFILE (Continued)

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

According to the Reply from China Electronics Technology Group Corporation on Matters Regarding the Transfer of the Shares of Chengdu PUTIAN Telecommunications Cable Company Limited at Nil Consideration (Dian Ke Zi [2021] No.476) issued by China Electronics Technology Group Corporation Limited ("China Electronics Technology") on 29 October 2021, China Electronics Technology agreed to transfer 240,000,000 shares of the Company held by China Potevio Company Limited to Chengdu SIWI Electronic Co., Ltd. ("Chengdu SIWI Electronic"), a wholly-owned subsidiary of the 29th Research Institute of China Electronics Technology Group Corporation, with 31 December 2020 as the base date. 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.

According to the decision of the company's 2021 annual general meeting on June 30, 2022, the company was renamed from Chengdu PUTIAN Telecommunications Cable Company Limited to Chengdu SIWI Science and Technology Company Limited.

## (II) Business scope and major operations

The Company is in the manufacturing industry, and its main products and services are 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.) General items: energy storage technology services; research and development of distribution switchgear and control equipment; research and development of emerging energy technologies; research and development of resource recycling technologies; research and development of online energy monitoring technologies; research and development of wind farms related systems; research and development of electric motors and control systems; manufacturing

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 一、公司基本情況(續)

#### (二) 公司業務性質和主要經營活動(續)

伏設備及元器件銷售；新能源汽車電附件銷售；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；通信設備銷售；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；電子專用材料製造；專用設備製造(不含許可類專業設備製造)；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)

#### (三) 財務報表的批准報出

本財務報表業經公司董事會於2023年8月26日批准報出。

### I. CORPORATE PROFILE (Continued)

#### (II) Business scope and major operations (Continued)

of new energy generating equipment; research and development of offshore wind power related systems; technical services for solar power generation; manufacturing of generators and generating units; manufacturing of transmission, distribution and control equipment; integration of intelligent control systems; information systems integration services; sale of intelligent transmission, distribution and control equipment; contract energy management; sale of batteries; sale of battery swap facilities for new energy vehicles; sale of photovoltaic equipment and components; sale of electrical accessories of new energy vehicles; wire and cable business; manufacturing of optical fibers; sale of optical fibers; manufacturing of optical cables; sale of optical cables; manufacturing of communications equipment; sale of communications equipment; manufacturing of optical communications equipment; sale of optical communications equipment; manufacturing of equipment for electrical installations; sale of equipment for electrical installations; manufacturing of mechanical and electrical equipment; sale of mechanical and electrical equipment; manufacturing of special equipment for electrical machinery; manufacturing of electronic special materials; manufacturing of specialized equipment (excluding the manufacture of licensed professional equipment); technical services, technology development, technical consultation, technology exchange, technology transfer, technology promotion; import and export of goods; import and export of technology; leasing of non-residential real estates; house leasing; leasing services (excluding licensed leasing services); property management; parking lot services; business management consultation; entrepreneurial space services. (Except for items that are subject to approval in accordance with the laws, the business activities shall be conducted independently with the business licenses in accordance with the laws.)

#### (III) Approval of financial statements

The financial statements were approved and authorized for issue by the Board of Directors dated 26 August 2023.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 二、合併財務報表範圍

本公司本期納入合併範圍的子公司共2戶，詳見本附註七、在其他主體中的權益。合併範圍具體包括：

## II. CONSOLIDATION SCOPE

The Company has brought 2 subsidiaries into the consolidation scope in the current period as detailed in VII. Interest in other entities, including:

子公司名稱	子公司類型	級次	持股比例 (%) Holding proportion (%)	表決權比例 (%) Voting right proportion (%)
Subsidiaries	Subsidiary type	Level		
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

## 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，按照財政部頒布的《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 of the financial statements

The Company carried out recognition and measurement based on transactions and events that actually occurred and in accordance with the Accounting Standards for Business Enterprises — Basic Standards issued by the Ministry of Finance, and the specific accounting standards, application guidelines for Accounting Standards for Business Enterprises, interpretations of Accounting Standards for Business Enterprises and other relevant regulations (hereinafter collectively referred to as “Accounting Standards for Business Enterprises”), on the basis of which, the financial statements are prepared in conjunction with the rules of the “Rules Governing the Preparation of Information Disclosures by Companies Issuing Public Securities No. 15 — General Rules on Financial Reporting” (revised in 2014) issued by China Securities Regulatory Commission.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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，本財務報表系在持續經營假設的基礎上編製。

#### (三) 記賬基礎和計價原則

本公司會計核算以權責發生制為記賬基礎。除某些金融工具以公允價值計量外，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。

### 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. 本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」。

### 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 accrual basis. Except for certain financial instruments measured at fair value, the financial statements are measured on a historical cost basis. If an asset is impaired, a corresponding impairment provision is made in accordance with the relevant standards.

### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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. 本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。

## (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。

## 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.

## (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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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. (續)

#### (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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

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

#### 2. (Continued)

#### (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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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. (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)

## 2. (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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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. (續)

##### (6) 所得稅

在正常的經營活動中，部分交易和事項的最終稅務處理存在不確定性。在計提所得稅時需要作出重大判斷。如果這些稅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稅金金額產生影響。

##### (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。

#### (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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

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

#### 2. (Continued)

##### (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) 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.

#### (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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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) 營業周期

營業周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個月作為一個營業周期，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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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

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。

### 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

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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。

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。

### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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，經復核後，計入當期損益。

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)

When combination cost is in excess of the fair value of identifiable net assets obtained from the acquire 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.

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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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)

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

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

## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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)

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

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

##### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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。

## 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)

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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餘款股權公允價值之和，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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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

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；
- 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

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;
- 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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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。

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。

### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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)

## (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。

## (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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

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

## 2. Consolidation procedures (Continued)

## (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.

## (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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (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。

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，由此產生的匯兌差額，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兌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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (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 (generally matures within three months from the date of purchase), 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (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。

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）。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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.

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).

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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

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。

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

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

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 consider 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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：

- 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。

## 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, debt investment, and et cetera.

Interest revenue shall be calculated by using the effective interest method, and amortized cost measurement shall be used for subsequent reporting periods. The profit or loss arising from the occurrence of impairment, derecognition or modification shall be included in current profit and loss period. This shall be calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for following conditions:

- 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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)

- 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)

- 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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、減值損失及匯兌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。

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。

## 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.

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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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

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。

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

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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 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)

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)。

- (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。

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。

## 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)

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) 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

- (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。

- (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。

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：

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (X) Financial Instruments (Continued)

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

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

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

- (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.

Where a mixed 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:

## NOTES TO THE FINANCIAL STATEMENTS

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## 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)

- 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。

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。

## 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)

- 1) Embedding derivatives does not materially alter the cash flow of mixed contracts.
- 2) When it is first determined whether a similar mixed 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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

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。

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (X) Financial Instruments (Continued)

#### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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。

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (X) Financial Instruments (Continued)

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

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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

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：

- 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)

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

- 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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 if the financial asset meets one of the following conditions, that is, the financial asset shall be removed from its account and balance sheet:

- 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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。

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。

## 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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

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。
- (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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (X) Financial Instruments (Continued)

#### 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.
- (3) if the Company neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset (other circumstances than (1) or (2) as above), 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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) (續)

- 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。

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (X) Financial Instruments (Continued)

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

## (3) (Continued)

- 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

(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)

(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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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。

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。

## 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 四、重要會計政策、會計估計(續)

#### (十) 金融工具(續)

##### 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。

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (X) Financial Instruments (Continued)

##### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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

本公司對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。

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (X) Financial Instruments (Continued)

## 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).

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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

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：

- (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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (X) Financial Instruments (Continued)

##### 6. Impairment of financial instruments (Continued)

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:

- (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.

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## 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)

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (X) Financial Instruments (Continued)

## 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.

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### 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

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；
- 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；

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (X) Financial Instruments (Continued)

#### 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;
- 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;

## NOTES TO THE FINANCIAL STATEMENTS

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## 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)

- 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。

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (X) Financial Instruments (Continued)

## 6. Impairment of financial instruments (Continued)

## (1) Significant increases in credit risk (Continued)

- 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.

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.

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# NOTES TO THE FINANCIAL STATEMENTS

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### 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

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：

- 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

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:

- 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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)

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

## (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、合同結算周期、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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (X) Financial Instruments (Continued)

## 6. Impairment of financial instruments (Continued)

## (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) 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, the borrower's industry and et cetera. 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.

## 財務報表附註

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### 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)

本公司按照下列方法確定相關金融工具的預期信用損失：

- 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)

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

- 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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 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。

## (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。

## 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.

## (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.



## 財務報表附註

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### 四、重要會計政策、會計估計(續)

#### (十) 金融工具(續)

##### 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。

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：

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (X) Financial Instruments (Continued)

##### 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.

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 portfolios 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:

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## 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)

## (XI) Notes 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
無風險銀行承兌票據組合 Bank acceptance receivable with no risk	承兌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。 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 fulfil its obligation to pay the cash flow of the contract in the short-term.	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。 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.
商業承兌匯票 Trade acceptance receivable	承兌人存在一定的信用風險。 There is a certain credit risk for the acceptor.	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。 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.

應收商業承兌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，應收商業承兌匯票的賬齡起算點追溯至對應的應收款項賬齡起始日。

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (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)

#### (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 portfolios 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:

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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 Portfolio grouped with related party receivables	以關聯方形成的應收款項作為 信用風險特徵 Receivables from related parties as a credit risk characteristic	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。 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 Portfolio grouped with non-related party receivables	以賬齡作為信用風險特徵 Ages as a credit risk characteristic	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。 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (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。

#### (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。

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：

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XIII) Receivables financing

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

#### (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.

When the sufficient evidence of the expected credit losses cannot be evaluated at a reasonable cost, the company divided other receivables into several portfolios 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	確定組合的依據	計提方法
Portfolios	Basis for determination of portfolio	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.

## 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
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.
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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (十五) 存貨

##### 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、自制半成品、產成品(庫存商品)、發出商品等。

##### 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。

##### 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

##### 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.

##### 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 labour 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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 costs

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 decided 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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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。

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。

### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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

## (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。

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XVIII) Long-term equity investments (Continued)

## 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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)

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。

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。

### 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)

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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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。

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。

## 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 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

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。

##### 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。

### 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)

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 have 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.

##### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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)

## (1) 公允價值計量轉權益法核算(續)

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。

## (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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XVIII) Long-term equity investments (Continued)

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

## (1) Fair value measurement to equity method (Continued)

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.

## (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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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(續)

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。

##### (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，處置後的餘款股權改按《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。

### 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 (Continued)

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.

##### (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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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)

## (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，處置後的餘款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，並對該餘款股權視同自取得時即採用權益法核算進行調整。

## (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，處置後的餘款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)

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

## (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.

## (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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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

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。

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

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.

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。處置後的餘款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，並對該餘款股權視同自取得時即採用權益法核算進行調整；處置後的餘款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-alone 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".

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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，對於餘款股權，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餘款股權公允價值之和，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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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-alone 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (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：

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

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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:

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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (十九) 投資性房地產(續)

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。

#### (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。

##### 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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XIX) Investment property (Continued)

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.

#### (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 shall be recognized if meet the both conditions as following:

- (1) it is probable that future economic benefits associated with the assets will flow to the Company,
- (2) and the cost of the assets can be measured reliably.

##### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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(續)

- (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。

## 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復核，如與原先估計數存在差異的，進行相應的調整。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XX) Fixed assets (Continued)

## 2. Initial measurement (Continued)

- (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.

## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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(續)

##### (1) 固定資產折舊(續)

各類固定資產的折舊方法、折舊年限和年折舊率如下：

類別	折舊方法	折舊年限 (年)	殘值率 (%)	年折舊率 (%)
Categories	Depreciation method	Useful life (year)	Residual value proportion (%)	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。

##### (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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XX) Fixed assets (Continued)

#### 3. Measurement subsequent to initial recognition (Continued)

##### (1) Depreciation (Continued)

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

##### (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) 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 recognised in profit and loss.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (二十一) 在建工程

## 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。

## 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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XXI) Construction in progress

## 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, labour costs, relevant taxes paid, borrowing costs that should be capitalized, and indirect costs to be apportioned.

## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (二十二) 借款費用

##### 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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXII) Borrowing costs

##### 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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 四、重要會計政策、會計估計(續)

## (二十) 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。

## 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。

## 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.

## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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

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。

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXII) Borrowing costs (Continued)

#### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (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。

能夠合理確定租賃期屆滿時取得租賃資產所有權的，本公司在租賃資產餘款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餘款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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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.

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.



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# NOTES TO THE FINANCIAL STATEMENTS

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### 四、重要會計政策、會計估計(續)

#### (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。

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 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)

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。

## 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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XXIV) Intangible assets and development cost (Continued)

## 1. Initial measurement (Continued)

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, labour 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.

## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

##### (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：

項目	預計使用壽命 (年)	依據
Item	Expected useful life (year)	Basis
土地使用權	50	土地使用權證年限
Land-use right		Validity of the land-use right certificate
特許權	10-15	可使用年限
Franchises		Useful life
軟件	5-10	可使用年限
Software		Useful life
其他	10-15	可使用年限
Others		Useful life

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復核，如與原先估計數存在差異的，進行相應的調整。

經復核，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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXIV) Intangible assets and development cost (Continued)

#### 2. The subsequent measurement of intangible assets (Continued)

##### (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:

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.

After reviewing, there is no difference between the current life and amortization methods of intangible assets and the previous.

## NOTES TO THE FINANCIAL STATEMENTS

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## 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復核。如果期末重新復核後仍為不確定的，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.

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# NOTES TO THE FINANCIAL STATEMENTS

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### 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。

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。

### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 四、重要會計政策、會計估計(續)

## (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。

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，以使該資產在餘款使用壽命內，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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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 are 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (二十五) 長期資產減值(續)

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。

#### (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

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXV) Impairment of long-term assets (Continued)

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.

#### (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	攤銷年限	備註
Category	Amortization period (year)	Notes
房屋裝修費	5	受益期
Renovation fees		Benefit period
5G項目成本攤銷	3	受益期
5G project cost amortization		Benefit period

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (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。

## (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。

## 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象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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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.

## (XXVIII) Employee benefits

Employee benefits refers to the payment or compensation for services provided by the employees or the termination of labour relations. Employee benefits includes short-term employee benefits, post-employment benefits, termination benefits and other long-term employee benefits.

## 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 employee 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.



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### 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。

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)

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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (二十八) 職工薪酬(續)

## 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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XXVIII) Employee benefits (Continued)

## 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 四、重要會計政策、會計估計(續)

#### (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。

#### (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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (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.

#### (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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 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。

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。

## 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.

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (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。

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (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
- (4) 光電纜組件業務

## 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。

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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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
- (4) Optical cable component business

## 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.

Control of an asset refers to the ability to direct the use of, and obtain substantially all of the remaining benefits from, the asset.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXXI) Revenue (Continued)

##### 1. Revenue recognition principles (Continued)

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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。

## 2. 收入確認的具體方法

本公司有四大業務板塊，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，四是光電纜組件業務。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：

## 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.

## 2. Specific methods of revenue recognition

The Company has four 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 fourth is optical cable component 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:



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

##### (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 (Continued)

##### (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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 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)

##### (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。

##### (4) 光電纜組件業務

公司生產和銷售裝配製造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，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)

##### (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.

##### (4) Optical cable component business

The Company's production and sales of assembly and manufacturing related products belong to the performance obligations performed at a certain point. The products are delivered to the agreed delivery place and accepted by the customer according to the contract. The main risks and rewards of the ownership of the goods have been transferred, the control of the goods has been transferred, and the probable future economic benefits are high likely to obtained by the company.

## NOTES TO THE FINANCIAL STATEMENTS

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## 四、重要會計政策、會計估計(續)

## (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。
- (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周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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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 standard 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
- (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.

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### 四、重要會計政策、會計估計(續)

#### (三十二) 合同成本(續)

##### 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。

##### 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餘款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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXXII) Contract costs (Continued)

##### 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.

##### 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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 四、重要會計政策、會計估計(續)

## (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。

## 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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (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.

## 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.

## 財務報表附註

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### 四、重要會計政策、會計估計(續)

#### (三十三) 政府補助(續)

##### 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。

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXXIII) Government grants (Continued)

##### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 四、重要會計政策、會計估計(續)

## (三十三) 政府補助(續)

## 3. 會計處理方法(續)

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。

## (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)

## (XXXIII) Government grants (Continued)

## 3. Accounting treatment (Continued)

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.

## (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.



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# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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。

### 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 venture 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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
- (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；
  - (2) 遞延所得稅資產和遞延所得稅負債是與同一稅收徵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。

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。

## 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:*

- (1) the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and
- (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.

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.

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### 四、重要會計政策、會計估計(續)

#### (三十五) 租賃(續)

#### 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。

#### 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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXXV) Lease (Continued)

#### 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.

#### 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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 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

## (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。
- 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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XXXV) Lease (Continued)

## 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;
- 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;

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### 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)

- 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。

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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXXV) Lease (Continued)

#### 4. The Company as lessor (Continued)

##### (1) Classification of leases (Continued)

- 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.

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 equalling 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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 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。

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

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.

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

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### 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

- 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

- 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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。

## 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.



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# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (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。
- (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

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.
- (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

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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)

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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。

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。

### 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.

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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)

- (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。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XXXVII) Hedging accounting (Continued)

## 2. Fair value hedges accounting (Continued)

- (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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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

(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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXXVII) Hedging accounting (Continued)

#### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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。
- 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。

## 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.
- 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

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (三十七) 套期會計(續)

#### 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。

- (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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXXVII) Hedging accounting (Continued)

#### 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.

- (2) the ineffective portion shall be recognized in profit or loss.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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

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。

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，餘款未受影響的部分仍適用套期會計。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XXXVII) Hedging accounting (Continued)

## 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.

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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (三十七)套期會計(續)

#### 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。

### IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

#### (XXXVII) Hedging accounting (Continued)

#### 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 (i.e. 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 四、重要會計政策、會計估計(續)

## (三十八)重要會計政策、會計估計的變更

## 1. 會計政策變更

- (1) 執行企業會計準則解釋第15號對本公司的影響

2021年12月31日，財政部發布了《企業會計準則解釋第15號》(財會〔2021〕35號，以下簡稱「解釋15號」)，解釋15號「關於企業將固定資產達到預定可使用狀態前或者研發過程中產出的產品或副產品對外銷售的會計處理(以下簡稱‘試運行銷售’)和「關於虧損合同的判斷」內容自2022年1月1日起施行。

本公司自施行日起執行解釋15號，執行解釋15號對本報告期內財務報表無重大影響。

## IV. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

## (XXXVIII) Significant changes in accounting policies and estimates

## 1. Changes in accounting policies

- (1) *The impact of the implementation of Interpretation No.15 of Accounting Standards for Business Enterprises*

On 31 December 2021, the Ministry of Finance issued the Interpretation No. 15 of Accounting Standards for Business Enterprises (Cai Kuai [2021] No. 35) (hereinafter referred to as "Interpretation No. 15"). Interpretation No. 15 regulates the "accounting treatment of external sales of products or by-products produced before the fixed assets are ready for their intended use or during the research and development process" (hereinafter referred to as "trail sale"), as well as "the judgment on onerous contracts", which came into effect from 1 January 2022.

The Company has implemented Interpretation No. 15 since the effective date, and the Implementation Interpretation No. 15 has no material impact on the financial statements during the reporting period.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 四、重要會計政策、會計估計(續)

#### (三十八)重要會計政策、會計估計的變更(續)

##### 1. 會計政策變更(續)

##### (2) 執行企業會計準則解釋第16號對本公司的影響

2022年12月13日，財政部發布了《企業會計準則解釋第16號》(財會〔2022〕31號，以下簡稱「解釋16號」)，解釋16號三個事項的會計處理中：「關於單項交易產生的資產和負債相關的遞延所得稅不適用初始確認豁免的會計處理」自2023年1月1日起施行，允許企業自發布年度提前執行，本公司本年度未提前施行該事項相關的會計處理；「關於發行方分類為權益工具的金融工具相關股利的所得稅影響的會計處理」及「關於企業將以現金結算的股份支付修改為以權益結算的股份支付的會計處理」內容自公布之日起施行。

本公司自施行日起執行解釋16號，執行解釋16號對本報告期內財務報表無重大影響。

##### 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)

#### (XXXVIII) Significant changes in accounting policies and estimates (Continued)

##### 1. Changes in accounting policies (Continued)

##### (2) The impact of the implementation of interpretation No.16 of Accounting Standards for Business Enterprises

According to the Interpretation No. 16 of Accounting Standards for Business Enterprises (Cai Kuai [2022] No. 31, hereinafter referred to as "Interpretation No. 16") published by the Ministry of Finance on 13 December 2022, among the accounting treatment for three items: "accounting treatment for deferred tax related to assets and liabilities arising from a single transaction that does not apply to the initial recognition exemption" came into effect on 1 January 2023, which allows enterprises to apply earlier from the year of publication and has not been early applied by the Company during the year; while "accounting treatment for income tax effects of dividends on financial instruments classified as equity instruments by the issuer" and "accounting treatment for the revision of cash-settled share-based payment to equity-settle share-based payment" shall take effect from the date of publication.

The Company has implemented Interpretation No. 16 since the effective date, and the Implementation Interpretation No. 16 has no material impact on the financial statements during the reporting period.

##### 2. Changes in accounting estimates

No accounting estimates were changed during the reporting period.

## 五、稅項

## (一) 公司主要稅種和稅率

## V. TAXES

## (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%	
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%	
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 <sup>2</sup> 、 8元/m <sup>2</sup> 6 yuan/m <sup>2</sup> , 8 yuan/m <sup>2</sup>	
資源稅 Resource tax	按實際取水量 Water actually consumed	2.69/m <sup>3</sup>	
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%	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 五、稅項(續)

#### (一) 公司主要稅種和稅率(續)

不同納稅主體所得稅稅率說明：

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%

#### (二) 稅收優惠政策及依據

1. 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。

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，報告期內公司按15%的稅率享受企業所得稅優惠。

#### (三) 其他說明

員工個人所得稅由公司代扣代繳。

### V. TAXES (Continued)

#### (I) Main categories of tax and tax rates (Continued)

Different enterprise income tax rates applicable to different taxpayers:

#### (II) The preferential tax policy and the basis

1. The Company obtained the High-tech Enterprise Certificate jointly issued by the Science and Technology Department of Sichuan Province, the Sichuan Provincial Department of Finance and the Sichuan Provincial Taxation Bureau of the State Administration of Taxation 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.

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. During the reporting period, the company has applied business income tax at a rate of 15% after the tax reduction.

#### (III) Other notes

Employee's individual income tax is withheld and paid by the company.

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、合併財務報表主要項目註釋

(以下金額單位若未特別註明者均為人民幣元，期初餘額均為2023年1月1日)

#### 註釋1 貨幣資金

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT

(The following amounts are in RMB unless otherwise specified, the opening balances are all as of 1 January 2023)

#### 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		1,317.45
銀行存款	Cash in bank	<b>430,746,981.30</b>	485,287,363.00
其他貨幣資金	Other cash and bank balance	<b>79,600.09</b>	79,501.01
合計	Total	<b>430,826,581.39</b>	485,368,181.46

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	<b>79,600.09</b>	79,501.01
用於擔保的定期存款或通知存款	Fixed deposit that used for pledge		6,104,990.31
合計	Total	<b>79,600.09</b>	6,184,491.32

截止2023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51，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 30 June 2023, the reasons for the restricted cash and bank balances of the Company are detailed in Section VI (Note 51). 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.

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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

##### 1. 應收票據分類列示

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
銀行承兌匯票	Bank acceptance		
商業承兌匯票	Trade acceptance	3,247,540.39	
小計	Subtotal	3,247,540.39	
減：壞賬準備	Less: Provision for bad debts	16,435.47	
合計	Total	3,231,104.92	

#### Note 2 Notes receivable

##### 1. Details of notes receivable on categories

##### 2. 應收票據壞賬準備分類列示

##### 2. Details of notes receivable with provision for bad debts on categories

類別	Categories	期末餘額 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
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	3,247,540.39	100.00	16,435.47	0.51	3,231,104.92
其中：商業承兌匯票	Including: Trade acceptance	3,247,540.39	100.00	16,435.47	0.51	3,231,104.92
合計	Total	3,247,540.39	100.00	16,435.47	0.51	3,231,104.92

NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

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	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 (%)
商業承兌匯票組合	Trade acceptance portfolio	3,247,540.39	16,435.47	0.51
合計	Total	3,247,540.39	16,435.47	0.51

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				期末餘額 Closing balance
			計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他變動 Others	
單項計提壞賬準備的應收票據	Notes receivable with provision made on an individual basis						
按組合計提壞賬準備的應收票據	Notes receivable with provision made on a collective basis		16,435.47			16,435.47	
其中：商業承兌匯票	Including: Trade acceptance		16,435.47			16,435.47	
合計	Total		16,435.47			16,435.47	

5. 期末公司無已質押的應收票據

5. No pledged notes at the balance sheet date



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋2 應收票據(續)

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

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
銀行承兌匯票	Bank acceptance	7,201,365.35	
合計	Total	7,201,365.35	

銀行承兌匯票的承兌人是商業銀行，由於商業銀行具有較高的信用，銀行承兌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兌匯票予以終止確認。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。

7. 期末公司無因出票人未履約而將其轉應收賬款的票據

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 2 Notes receivable (Continued)

6. Endorsed or discounted but undue notes at the balance sheet date

Due to the fact that the acceptor of bank acceptance is commercial banks with a 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. No notes transfer to accounts receivable due to non-performance of the drawer during the end of the period

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋3 應收賬款

## 1. 按賬齡披露應收賬款

賬齡	Ages	期末餘額 Closing balance	期初餘額 Opening balance
1年以內(含1年)	Within 1 year	89,085,823.37	72,738,527.65
1-2年(含2年)	1-2 years	5,795,675.80	4,786,470.42
2-3年(含3年)	2-3 years	2,924,084.90	923,765.73
3年以上	Over 3 years	33,335,736.21	33,845,082.26
小計	Subtotal	131,141,320.28	112,293,846.06
減：壞賬準備	Less: Provision for bad debts	33,973,825.38	33,363,605.57
合計	Total	97,167,494.90	78,930,240.49

## 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				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
		Amount	% to total	Amount		
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	26,281,706.22	20.04	26,217,257.03	99.75	64,449.19
按組合計提預期信用損失的應收賬款	Receivable with provision Made on a collective basis	104,859,614.06	79.96	7,756,568.35	7.40	97,103,045.71
其中：關聯方組合	Including: Related party portfolio	54,118,884.65	41.27	270,594.42	0.50	53,848,290.23
非關聯方組合	Non-related party portfolio	50,740,729.41	38.69	7,485,973.93	14.75	43,254,755.48
合計	Total	131,141,320.28	100.00	33,973,825.38	25.91	97,167,494.90

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋3 應收賬款(續)

2. 按壞賬準備計提方法分類披露(續)  
續：

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 3 Accounts receivable (Continued)

2. Details of accounts receivable with provision for bad debts on categories (Continued)  
Continued:

類別	Categories	賬面餘額		期初餘額		賬面價值
		金額	比例(%)	金額	計提比例(%)	
		Amount	% to total	Amount	Provision proportion (%)	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	26,382,456.98	23.49	26,318,007.79	99.76	64,449.19
按組合計提預期信用損失的應收賬款	Receivable with provision made on a collective basis	85,911,389.08	76.51	7,045,597.78	8.20	78,865,791.30
其中：關聯方組合	Including: Related party portfolio	37,287,236.41	33.21	186,436.19	0.50	37,100,800.22
非關聯方組合	Non-related party portfolio	48,624,152.67	43.30	6,859,161.59	14.11	41,764,991.08
合計	Total	112,293,846.06	100.00	33,363,605.57	29.71	78,930,240.49

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋3 應收賬款(續)

## 3. 單項計提壞賬準備的應收賬款

## VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

## Note 3 Accounts receivable (Continued)

## 3. Accounts receivable with provision made on an individual basis

單位名稱 Debtors	賬面餘額 Book balance	壞賬準備 Provision for bad debts	期末餘額 Closing balance	
			計提比例(%) Provision proportion (%)	計提理由 Reasons
KAB/VOLEX KABKableprektion	2,058,597.74	2,058,597.74	100.00	預計無法收回 Not expect to be recoverable
KAB/VOLEX KABKableprektion 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
瀋陽亨元達通訊器材有限公司 Shenyang Hengyuanda 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 China National Postal & Telecommunications APPLIANCE Middle & SOUTH Corp.	1,116,797.27	1,116,797.27	100.00	預計無法收回 Not expect to be recoverable
煙台市電纜廠 Yantai Cable Factory	104,491.95	40,042.76	38.32	對方破產重整(根據法院裁定 通過的重整計劃草案確定 計提金額) Bankruptcy reorganization (the amount of the provision determined according to the draft reorganization plan approved by the court order)
其他154家 Other 154 companies	13,871,284.73	13,871,284.73	100.00	預計無法收回 Not expect to be recoverable
合計 Total	26,281,706.22	26,217,257.03		

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋3 應收賬款(續)

4. 按組合計提壞賬準備的應收賬款  
(1) 關聯方組合

賬齡	Age	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 (%)
1年以內(含1年)	Within 1 year	53,659,826.51	268,299.13	0.50
1-2年(含2年)	1-2 years			
2-3年(含3年)	2-3 years	344,800.60	1,724.00	0.50
3年以上	Over 3 years	114,257.54	571.29	0.50
合計	Total	54,118,884.65	270,594.42	0.50

- (2) 非關聯方組合

賬齡	Age	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 (%)
1年以內(含1年)	Within 1 year	35,425,996.86	519,223.15	1.47
1-2年(含2年)	1-2 years	5,795,675.80	1,202,602.73	20.75
2-3年(含3年)	2-3 years	2,474,792.35	1,079,999.38	43.64
3年以上	Over 3 years	7,044,264.40	4,684,148.67	66.50
合計	Total	50,740,729.41	7,485,973.93	14.76

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 3 Accounts receivable (Continued)

4. Accounts receivable with provision made on a collective basis  
(1) Related party portfolio

- (2) Non-related party portfolio

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋3 應收賬款(續)

## 5. 本期計提、收回或轉回的壞賬準備情況

類別	Categories	期初餘額 Opening balance	計提 Accrual	本期變動情況 Changes			期末餘額 Closing balance
				收回或轉回 Recovery or reversal	核銷 Write-off	其他變動 Others	
單項計提預期信用損失 的應收賬款	Receivable with provision made on an individual basis	26,318,007.79		100,750.76			26,217,257.03
按組合計提預期信用 損失的應收賬款	Receivable with provision made on a collective basis	7,045,597.78	710,970.57				7,756,568.35
其中：關聯方組合	Including: Related party portfolio	186,436.19	84,223.51				270,659.70
非關聯方組合	Non-related party portfolio	6,859,161.59	626,747.06				7,485,908.65
合計	Total	33,363,605.57	710,970.57	100,750.76			33,973,825.38

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 significant bad debt 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
廣州市番禺珠江華龍石油鋼管防腐有限公司 Guangzhou Panyu Zhujiang Hualong Petroleum Steel Pipe Antisepsis Co., Ltd.	98,688.00	催收 In the collection process
資陽中車電氣科技有限公司 ZiYang CRRC Electrical Technology Co., Ltd.	2,062.76	催收 In the collection process
合計 Total	100,750.76	

## 6. 本報告期無實際核銷的應收賬款

## 6. No write-off accounts receivable in current period

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋3 應收賬款(續)

#### 7. 按欠款方歸集的期末餘額前五名應收賬款

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 3 Accounts receivable (Continued)

#### 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
成都四威高科技產業園 有限公司	Chengdu SIWI High-Tech Industrial Co, Ltd.	50,320,452.40	38.37	251,602.26
中天科技光纖有限公司	Zhongtian Technology Fibre Optics Co., Ltd	4,680,221.00	3.57	23,401.11
株洲中車時代電氣股份 有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	3,863,944.28	2.95	114,372.75
中車株洲電力機車有限公司	CRRC Zhuzhou Locomotive CO., LTD	3,652,334.36	2.79	108,109.10
中車資陽機車有限公司	CRRC Ziyang Co., Ltd.	2,981,432.54	2.27	1,387,948.28
合計	Total	65,498,384.58	49.95	1,885,433.50

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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
銀行承兌匯票	Bank acceptance	<u>67,190,762.47</u>	76,003,141.78
合計	Total	<u>67,190,762.47</u>	<u>76,003,141.78</u>

(1) 本公司經常對銀行承兌匯票進行背書，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兌匯票終止確認。

(2) 經評估，公司認為報告期所持有的銀行承兌匯票不存在重大信用風險，不會因承兌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.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋5 預付款項

##### 1. 預付款項按賬齡列示

賬齡	Age	期末餘額		期初餘額	
		金額	比例(%)	金額	比例(%)
		Amount	Proportion to total (%)	Amount	Proportion to total (%)
1年以內(含1年)	Within 1 year	18,016,161.20	99.25	7,222,882.18	98.14
1-2年(含2年)	1-2 years	180.00	0.00		
2-3年(含3年)	2-3 years				
3年以上	Over 3 years	136,529.08	0.75	136,529.08	1.86
合計	Total	18,152,870.28	100.00	7,359,411.26	100.00

##### 2. 按預付對象歸集的期末餘額前五名的預付款情況

單位名稱	期末餘額	佔預付款項總額的比例(%)	未結算原因
Debtors	Closing balance	Proportion to the total balance of advance to suppliers	Reasons
住友電工貿易(深圳)有限公司 Sumiden Asia (Shenzhen) Co. Ltd	11,438,278.42	63.01	暫未結算 No settlement
國網四川省電力公司 State Grid Sichuan Electric Power Company	3,122,587.26	17.20	暫未結算 No settlement
貴州華烽電器有限公司 Guizhou Huafeng Electrical APPLIANCE Co., Ltd.	1,240,461.20	6.83	暫未結算 No settlement
Sumitomo Electric Asia Ltd.	717,596.80	3.95	暫未結算 No settlement
成都興信測控技術有限公司 Chengdu Xingxin Measurement and Control Technology Co., Ltd.	206,500.00	1.14	暫未結算 No settlement
合計 Total	16,725,423.68	92.13	

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 5 Advance to suppliers

##### 1. Details of advance to suppliers with age analysis method

##### 2. Details of the top 5 debtors with largest balances

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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	<b>3,153,464.00</b>	3,819,556.49
合計	Total	<b>3,153,464.00</b>	3,819,556.49

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(含1年)	Within 1 year	<b>561,468.16</b>	724,579.50
1-2年(含2年)	1-2 years	<b>74,784.48</b>	342,872.45
2-3年(含3年)	2-3 years	<b>311,355.56</b>	821,707.90
3-4年(含4年)	3-4 years	<b>50,748.54</b>	83,544.48
4-5年(含5年)	4-5 years	<b>351,935.36</b>	94,766.82
5年以上	Over 5 years	<b>26,695,651.72</b>	26,647,912.36
小計	Subtotal	<b>28,045,943.82</b>	28,715,383.51
減：壞賬準備	Less: Provision for bad debt	<b>24,892,479.82</b>	24,895,827.02
合計	Total	<b>3,153,464.00</b>	3,819,556.49

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋6 其他應收款(續)

#### 2. 按款項性質分類情況

款項性質	Nature of receivables	期末餘額 Closing balance	期初餘額 Opening balance
暫付款項	Temporary advance payment receivable	24,978,155.94	24,906,170.36
押金、備用金、保證金	Deposit, reserve and assurance	3,067,787.88	3,809,213.15
股權轉讓款	Equity transfer payment		
小計	Subtotal	28,045,943.82	28,715,383.51
減：壞賬準備	Less: Provision for bad debt	24,892,479.82	24,895,827.02
合計	Total	3,153,464.00	3,819,556.49

#### 3. 按金融資產減值三階段披露

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	3,169,310.55	15,846.55	3,153,464.00	3,838,750.24	19,193.75	3,819,556.49
第二階段	Phase II						
第三階段	Phase III	24,876,633.27	24,876,633.27		24,876,633.27	24,876,633.27	
合計	Total	28,045,943.82	24,892,479.82	3,153,464.00	28,715,383.51	24,895,827.02	3,819,556.49

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 6 Other receivables (Continued)

#### 2. Details of other receivables categorized by nature

#### 3. Details of other receivable with impairment three phase

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋6 其他應收款(續)

## 4. 按壞賬準備計提方法分類披露

類別	Categories	期末餘額 Closing balance				賬面價值 Carrying amount
		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 (%)	
單項計提預期信用損失的其他應收款	Receivable with provision made on an individual basis	3,248,940.91	11.58	3,248,940.91	100	
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	24,797,002.91	88.42	21,643,538.91	87.28	3,153,464.00
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	2,125,368.90	7.58	1,025,865.20	48.28	1,099,503.70
關聯方組合	Portfolio grouped with related party	1,836,606.33	6.55	9,183.02	0.50	1,827,423.31
其他往來組合	Others	20,835,027.68	74.29	20,608,490.69	98.91	226,536.99
合計	Total	28,045,943.82	100.00	24,892,479.82	88.76	3,153,464.00

續：

Continued:

類別	Categories	期初餘額 Opening balance				賬面價值 Carrying amount
		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 (%)	
單項計提預期信用損失的其他應收款	Receivable with provision made on an individual basis	3,248,940.91	11.31	3,248,940.91	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	25,466,442.60	88.69	21,646,886.11	85.00	3,819,556.49
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	2,170,634.33	7.56	1,044,224.95	48.11	1,126,409.38
關聯方組合	Portfolio grouped with related party	1,959,272.09	6.82	9,796.36	0.50	1,949,475.73
其他往來組合	Others	21,336,536.18	74.31	20,592,864.80	96.51	743,671.38
合計	Total	28,715,383.51	100.00	24,895,827.02	86.70	3,819,556.49

## 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、合併財務報表主要項目註釋(續)

#### 註釋6 其他應收款(續)

5. 單項計提壞賬準備的其他應收款情況

單位名稱 Debtors	賬面餘額 Book balance	期末餘額 Closing balance		計提理由 Reasons
		壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	
夏查德 XIA Chade	3,000,000.00	3,000,000.00	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
合計 Total	3,248,940.91	3,248,940.91		

6. 按組合計提壞賬準備的其他應收款

組合名稱 Categories	賬面餘額 Book balance	期末餘額 Closing balance		計提比例(%) Provision proportion (%)
		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	2,125,368.90	1,025,865.20	48.28	
關聯方組合 Portfolio grouped with related party	1,836,606.33	9,183.02	0.50	
其他往來組合 Others	20,835,027.68	20,608,490.69	98.91	
合計 Total	24,797,002.91	21,643,538.91	87.28	

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 6 Other receivables (Continued)

5. Other receivable with provision made on an individual basis

6. Other receivable with provision made on a collective basis

NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

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	第二階段	第三階段	合計
		未來12個月 預期信用損失	整個存續期 預期信用損失 (未發生信用減值)	整個存續期 預期信用損失 (已發生信用減值)	
		Phase I	Phase II	Phase III	
		12-month expected credit losses	Lifetime expected credit losses (credit not impaired)	Lifetime expected credit losses (credit impaired)	Total
期初餘額	Opening balance	19,193.75		24,876,633.27	24,895,827.02
期初餘額在本期	Opening balance in the current period				
一轉入第二階段	— Transferred to phase II				
一轉入第三階段	— Transferred to phase III				
一轉回第二階段	— Reversed to phase II				
一轉回第一階段	— Reversed to phase I				
本期計提	Provision made in the current period	-3,347.20			-3,347.20
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	15,846.55		24,876,633.27	24,892,479.82

8. 本報告期無實際核銷的其他應收款

8. No write-off Other receivables in current period

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋6 其他應收款(續)

#### 9. 按欠款方歸集的期末餘額前五名的其他應收款

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 6 Other receivables (Continued)

#### 9. Details of the top 5 debtors with large balances

單位名稱	款項性質	期末餘額	賬齡	佔其他應收款 期末餘額的 比例(%)	壞賬準備 期末餘額
Debtors	Nature of receivables	Closing balance	Age	Proportion to the total balance of other receivables	Provision for bad debts
塔子山材料廠	應收暫付款	8,391,138.00	5年以上	29.92	8,391,138.00
Tazishan Material Factory	Temporary payment receivable		Over 5 years		
天韻科技(蘇州)有限公司	押金保證金	4,786,324.75	5年以上	17.07	4,786,324.75
Soundtek Technology (Suzhou) Co., Ltd.	Security deposit		Over 5 years		
深圳富璋實業有限公司	應收暫付款	3,566,915.53	5年以上	12.72	3,566,915.53
Shenzhen Fuyu Industrial Co., Ltd	Temporary payment receivable		Over 5 years		
夏查德	應收暫付款	3,000,000.00	5年以上	10.7	3,000,000.00
XIA Chade	Temporary payment receivable		Over 5 years		
中國普天信息產業股份有限公司	保證金	1,786,828.82	5年以上	6.37	8,934.14
China Potevio Company Limited	Security deposit		Over 5 years		
合計		21,531,207.10		76.78	19,753,312.42
Total					

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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			期初餘額		
		賬面餘額	跌價準備	賬面價值	賬面餘額	跌價準備	賬面價值
		Book balance	Provision for write-down	Carrying amount	Book balance	Provision for write-down	Carrying amount
原材料	Raw materials	66,712,471.80	4,334,681.84	62,377,789.96	49,704,697.67	4,334,681.84	45,370,015.83
在產品	Work in process	19,228,743.85	1,304,664.34	17,924,079.51	11,221,373.33	1,314,981.35	9,906,391.98
庫存商品	Goods on hand	41,983,759.97	1,321,668.78	40,662,091.19	37,396,593.34	1,535,044.58	35,861,548.76
發出商品	Delivered goods	11,158,223.50	6,642,997.09	4,515,226.41	10,727,208.42	7,234,531.23	3,492,677.19
合計	Total	139,083,199.12	13,604,012.05	125,479,187.07	109,049,872.76	14,419,239.00	94,630,633.76

## 2. 存貨跌價準備

## 2. Provision for inventory write-down

項目	Items	期初餘額	本期增加金額			本期減少金額		期末餘額
			計提	其他	轉回	轉銷	其他	
		Opening balance	Accrual	Others	Recovery	Reversal	Others	Closing balance
原材料	Raw materials	4,334,681.84						4,334,681.84
在產品	Work in process	1,314,981.35				10,317.01		1,304,664.34
庫存商品	Goods on hand	1,535,044.58				213,375.80		1,321,668.78
發出商品	Delivered goods	7,234,531.23				591,534.14		6,642,997.09
合計	Total	14,419,239.00				815,226.95		13,604,012.05



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋7 存貨(續)

#### 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、自制半成品及在產品、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：

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 7 Inventories (Continued)

#### 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	確定可變現淨值的具體依據	本期轉回存貨跌價準備的原因	本期轉銷存貨跌價準備的原因
Items	Determination basis of net realizable value	Reasons for reversal of provision for inventory write-down	Reasons for write-off of provision for inventory write-down
原材料	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	本期未轉回	本期已將期初計提存貨跌價準備的存貨領用
Raw materials	Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and relevant taxes and surcharges	Not yet reversed	Inventories with provision for inventory write-down made in preceding period were used in current period
在產品	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	本期未轉回	本期已將期初計提存貨跌價準備的在產品生產為產成品
Work in process	Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and relevant taxes and surcharges	Not yet reversed	Inventories with provision for inventory write-down made in preceding period were used produced as finished products in current period
庫存商品	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	本期未轉回	本期已將期初計提存貨跌價準備的產成品對外銷售
Goods on hand	Estimated selling price of relevant finished goods less estimated selling expenses, and relevant taxes and surcharges	Not yet reversed	Inventories with provision for inventory write-down made in preceding period were sold in current period

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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	5,364,531.39	5,812,246.89
待處理財產損益	Pending property gains and losses		
預繳稅金	Prepaid tax		
合計	Total	5,364,531.39	5,812,246.89

## 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	

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋9 債權投資(續)

#### 2. 減值準備計提情況

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 9 Debt investments (Continued)

#### 2. Provision for impairment of debt investments

壞賬準備	Provision for impairment	第一階段	第二階段	第三階段	合計
		未來12個月 預期信用損失	整個存續期 預期信用損失 (未發生信用減值)	整個存續期 預期信用損失 (已發生信用減值)	
		Phase I	Phase II	Phase III	
		12-month expected credit losses	Lifetime expected credit losses (credit not impaired)	Lifetime expected credit losses (credit impaired)	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

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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	追加投資	減少投資	本期增減變動	
					權益法確認的投資損益	其他綜合收益調整
		Opening balance	Investments increased	Investments decreased	Investment income recognized under equity method	Adjustment in other comprehensive income
聯營企業	Associates					
其中：普天法爾勝光通信有限公司	Including: Putian Fasten Cable Telecommunication Co., Ltd.	34,857,197.69			-1,985,965.94	
成都八達接插件有限公司	Chengdu Bada Socket Connector Co., Ltd.	2,848,541.41		2,848,541.41		
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	38,004,298.82		2,848,541.41	-1,985,965.94	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋10長期股權投資(續)

續：

被投資單位	Investees	本期增減變動				期末餘額	減值準備 期末餘額
		其他權益變動	宣告發放現金 股利或利潤	計提減值準備	其他		
		Changes in other equity	Cash dividend/ Profit declared for distribution	Provision for impairment	Others	Closing balance	Closing balance of provision for impairment
聯營企業	Associates						
其中：普天法爾勝光通信 有限公司	Including: Putian Fasten Cable Telecommunication Co., Ltd.					32,871,231.75	
成都八達連接插件 有限公司	Chengdu Bada Socket Connector Co., Ltd.						
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					33,169,791.47	298,559.72

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 10 Long-term equity investments (Continued)

Continued:

#### 註釋11其他權益工具投資

##### 1. 其他權益工具分項列示

項目	Items	期末餘額	期初餘額
		Closing balance	Opening balance
成都高新發展股份有限公司	Chengdu High-tech Development Co., Ltd	8,134,359.00	5,627,988.00
合計	Total	8,134,359.00	5,627,988.00

#### Note 11 Other equity instrument investments

##### 1. Details

##### 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋12投資性房地產

## 1. 投資性房地產情況

## VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

## Note 12 Investment property

## 1. Details

項目	Items	房屋及建築物 Buildings and structures	合計 Total
一. 賬面原值	Cost		
1. 期初餘額	1. Opening balance	<b>130,088,193.09</b>	130,088,193.09
2. 本期增加金額	2. Increase		
固定資產轉入	Transferred from fixed assets		
3. 本期減少金額	3. Decrease		
4. 期末餘額	4. Closing balance	<b>130,088,193.09</b>	130,088,193.09
二. 累計折舊(攤銷)	Accumulated depreciation and amortization		
1. 期初餘額	1. Opening balance	<b>59,113,373.82</b>	59,113,373.82
2. 本期增加金額	2. Increase	<b>2,561,946.87</b>	2,561,946.87
本期計提	Accrual	<b>2,561,946.87</b>	2,561,946.87
固定資產轉入	Transferred from fixed assets		
3. 本期減少金額	3. Decrease		
轉入固定資產	Transferred to fixed assets		
4. 期末餘額	4. Closing balance	<b>61,675,320.69</b>	61,675,320.69
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	<b>68,412,872.40</b>	68,412,872.40
2. 期初賬面價值	2. Opening balance	<b>70,974,819.27</b>	70,974,819.27

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋12投資性房地產

2. 未辦妥產權證書的投資性房地產情況

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	39,571,920.00	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	<u>39,571,920.00</u>	

#### 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	<b>113,298,112.10</b>	116,410,967.30
固定資產清理	Liquidation of fixed assets		
合計	Total	<b><u>113,298,112.10</u></b>	<u>116,410,967.30</u>

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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	129,818,700.24	292,361,505.08	4,117,622.85	20,562,604.18	446,860,432.35
2. 本期增加金額	2. Increase		2,188,326.14		1,496,178.07	3,684,504.21
重分類	Reclassification					
購置	Acquisition		2,188,326.14		1,496,178.07	3,684,504.21
在建工程轉入	Transferred in from constructing progress					
3. 本期減少金額	3. Decrease					
重分類	Reclassification					
處置或報廢	Disposal/Scrapping					
其他減少	Others					
4. 期末餘額	4. Closing balance	129,818,700.24	294,549,831.22	4,117,622.85	22,058,782.25	450,544,936.56
二、累計折舊	Accumulated depreciation					
1. 期初餘額	1. Opening balance	66,794,770.41	230,183,250.76	3,884,330.49	17,790,824.09	318,653,175.75
2. 本期增加金額	2. Increase	1,691,743.78	4,555,910.87	38,462.68	511,242.08	6,797,359.41
重分類	Reclassification					
本期計提	Accrual	1,691,743.78	4,555,910.87	38,462.68	511,242.08	6,797,359.41
3. 本期減少金額	3. Decrease					
重分類	Reclassification					
處置或報廢	Disposal/Scrapping					
其他減少	Others					
4. 期末餘額	4. Closing balance	68,486,514.19	234,739,161.63	3,922,793.17	18,302,066.17	325,450,535.16
三、減值準備	Provision for impairment					
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	Accrual					
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					
1. 期末賬面價值	1. Closing balance	61,165,320.89	48,219,382.48	194,829.68	3,718,579.05	113,298,112.10
2. 期初賬面價值	2. Opening balance	62,857,064.67	50,586,967.21	233,292.36	2,733,643.06	116,410,967.30



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋13 固定資產(續)

2. 期末未辦妥產權證書的固定資產

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	16,846,644.69	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	16,846,644.69	

#### 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	1,350,841.32	813,523.02
工程物資	Materials		
合計	Total	1,350,841.32	813,523.02

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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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

## Note 14 Construction in progress (Continued)

## 1. 在建工程情況

## 1. Details

項目	Projects	期末餘額			期初餘額		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	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	Aluminium 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	Aluminium 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	575,194.42		575,194.42	37,876.12		37,876.12
合計	Total	11,839,996.29	10,489,154.97	1,350,841.32	11,302,677.99	10,489,154.97	813,523.02

## 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	本期增加	本期轉入		期末餘額
				固定資產	本期其他減少	
		Opening balance	Increase	Transferred to fixed assets	Other decrease	Closing balance
綜合技術改造	Comprehensive technical transformation	6,576,797.90				6,576,797.90
鋁桿生產線	Aluminium rod production line	3,499,183.32				3,499,183.32
鋁連軋機01	Aluminium rolling 01	1,188,820.65				1,188,820.65
零星工程	Sporadic Projects	37,876.12	537,318.30			575,194.42
合計	Total	11,302,677.99	537,318.30			11,839,996.29

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋14 在建工程(續)

#### 2. 重要在建工程項目本期變動情況(續)

續：

工程項目名稱	Projects	預算數 (萬元)	工程投入	工程進度 (%)	利息資本化 累計金額	其中：	本期利息 資本化率 (%)	資金來源
			估預算比例 (%)			Accumulated input to budget (%)		
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	Aluminium rod production line	450.00	77.76	75.00				自有資金 Self-raising
鋁連軋機01	Aluminium rolling 01	120.00	99.01	100.00				自有資金 Self-raising
零星工程	Sporadic Projects	60.00	95.87	90.00				自有資金 Self-raising
合計	Total	1,330.00						

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 14 Construction in progress (Continued)

#### 2. Changes in significant projects (Continued)

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	12,651,905.45	1,071,672.28	6,759,683.36	199,339.51	20,682,600.60
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	13,107,186.41	1,071,672.28	6,759,683.36	205,601.65	21,144,143.70
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	31,163,198.94			18,786.37	31,181,985.31
2. 期初賬面價值	2. Opening balance	31,618,479.90			25,048.51	31,643,528.41

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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
5G項目成本攤銷	5G project cost amortization	1,831,253.71		215,265.48		1,615,988.23
房屋裝修費	House decoration expense	810,576.56		151,983.06		658,593.50
合計	Total	2,641,830.27		367,248.54		2,274,581.73

#### 註釋17 遞延所得稅資產

#### Note 17 Deferred tax assets

##### 1. 未確認遞延所得稅資產明細

##### 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	95,130,756.71	95,322,675.58
可抵扣虧損	Deductible losses	284,969,114.54	299,235,514.39
合計	Total	380,099,871.25	394,558,189.97

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋17 遞延所得稅資產(續)

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

年份	Maturity years	期末餘額 Closing balance	期初餘額 Opening balance
2022年	Year 2022		
2023年	Year 2023	9,062,506.90	23,010,357.05
2024年	Year 2024	16,296,542.16	31,978,531.50
2025年	Year 2025	45,308,891.18	45,685,854.49
2026年	Year 2026	29,797,412.59	29,797,412.59
2027年	Year 2027	23,554,907.50	23,554,907.50
2028年	Year 2028	28,487,482.70	28,487,482.70
2029年	Year 2029	34,390,227.96	40,993,390.37
2030年	Year 2030	56,807,815.54	56,807,815.54
2031年	Year 2031	18,542,630.02	18,542,630.02
2032年	Year 2032	22,720,697.99	377132.63
合計	Total	284,969,114.54	299,235,514.39

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 17 Deferred tax assets (Continued)

2. Maturity years of deductible losses of  
unrecognized deferred tax assets

#### 註釋18 其他非流動資產

#### Note 18 Other non-current assets

項目	Items	期末餘額			期初餘額		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
預付長期資產購置款	Prepayment for purchasing long-term asset				253,600.00		253,600.00
合計	Total				253,600.00		253,600.00

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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	43,063,730.98	27,709,518.63
1-2年	1-2 years	3,116,091.92	3,089,124.85
2-3年	2-3 years		
3年以上	Over 3 years	1,008,418.14	1,472,029.80
合計	Total	47,188,241.04	32,270,673.28

## 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	47,152,341.04	32,221,673.28
設備及工程款	Equipment and engineering fund	35,900.00	
應付經營性費用款項	Payable operating expense		49,000.00
合計	Total	47,188,241.04	32,270,673.28

## 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	432,924.38	1,156,921.07
合計	Total	432,924.38	1,156,921.07

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋21 合同負債

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
貨款	Goods	<u>4,170,155.81</u>	3,833,449.99
合計	Total	<u>4,170,155.81</u>	<u>3,833,449.99</u>

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 21 Contract liabilities

#### 註釋22 應付職工薪酬

##### 1. 應付職工薪酬列示

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	7,455,669.79	22,858,900.71	18,700,570.33	<u>11,614,000.17</u>
離職後福利—設定 提存計劃	Post-employment benefits — defined contribution plan	265,113.30	3,034,583.99	3,034,583.99	<u>265,113.30</u>
辭退福利	Termination benefits	<u>11,755,122.21</u>		<u>4,131,156.61</u>	<u>7,623,965.60</u>
合計	Total	<u>19,475,905.30</u>	<u>25,893,484.70</u>	<u>25,866,310.93</u>	<u>19,503,079.07</u>

#### Note 22 Employee benefits payable

##### 1. Details of employee benefits payable

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋22 應付職工薪酬(續)

## 2. 短期薪酬列示

## VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

## Note 22 Employee benefits payable (Continued)

## 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	1,153,017.00	16,233,295.47	11,611,922.92	<b>5,774,389.55</b>
職工福利費	Employee welfare fund		1,013,404.05	1,013,404.05	
社會保險費	Social insurance premium	82,035.55	1,500,423.70	1,500,423.69	<b>82,035.56</b>
其中：基本醫療保險費	Including: Medicare premium	76,730.75	1,427,409.40	1,427,409.39	<b>76,730.76</b>
工傷保險費	Occupational injuries premium	292.34	73,014.30	73,014.30	<b>292.34</b>
生育保險費	Maternity premium	5,012.46			<b>5,012.46</b>
住房公積金	Housing provident fund	494.00	1,244,081.00	1,244,081.00	<b>494.00</b>
工會經費和職工 教育經費	Trade union fund and employee education fund	6,220,123.24	382,745.77	845,787.95	<b>5,757,081.06</b>
其他短期薪酬	Other short-term employee benefits		2,484,950.72	2,484,950.72	
合計	Total	<u>7,455,669.79</u>	<u>22,858,900.71</u>	<u>18,700,570.33</u>	<u><b>11,614,000.17</b></u>



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋22 應付職工薪酬(續)

##### 3. 設定提存計劃列示

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	2,925,148.64	2,925,148.64	<b>265,113.30</b>
失業保險費	Unemployment insurance premium		99,664.95	99,664.95	
企業年金繳費	Enterprise annuity payment		9,770.40	9,770.40	
合計	Total	265,113.30	3,034,583.99	3,034,583.99	<b>265,113.30</b>

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 Labour 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.

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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 應交稅費

#### Note 23 Taxes and rates payable

稅費項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
土地使用稅	Urban land use tax	213,410.05	
增值稅	VAT	91,233.84	2,261,633.17
房產稅	Housing property tax	73,245.66	7,333.21
印花稅	Stamp duty	16,969.25	43,064.69
個人所得稅	Individual income tax	11,610.55	993,279.99
資源稅	Resource tax	6,464.07	3,160.75
城市維護建設稅	Urban maintenance and construction tax	1,347.13	135,527.62
教育費附加	Education surcharge	577.35	58,078.99
地方教育費附加	Local education surcharge	384.90	38,726.48
合計	Total	415,242.80	3,540,804.90

#### 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	21,755,042.18	22,951,708.02
合計	Total	21,755,042.18	22,951,708.02

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.

## 財務報表附註

### NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

#### 六、 合併財務報表主要項目註釋(續)

##### 註釋24 其他應付款(續)

1. 按款項性質列示的其他應付款

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	9,713,297.12	10,288,961.59
保證金及押金	Security deposit	4,132,540.30	4,602,587.85
應付長期資產款	Temporarily received equity disposal fund	1,105,054.87	1,448,244.09
其他	Others	6,804,149.89	6,611,914.49
合計	Total	21,755,042.18	22,951,708.02

2. 賬齡超過一年的重要其他應付款

單位名稱	Debtors	期末餘額 Closing balance	未償還或結轉的原因 Reasons
中國普天信息產業集團有限公司	China Putian Corporation Co., Ltd.	1,440,800.00	暫未付款 Unpaid
河源普天通訊技術有限公司	Heyuan Putian Communication Technology Co. Ltd	688,430.88	暫未付款 Unpaid
成都蘇試廣博環境可靠性技術有限公司	Chengdu Sushi Guangbo Environmental Reliability Technology Co. Ltd	535,405.80	暫未付款 Unpaid
四川中自科技有限公司	Sichuan Zhongzi Science & Technology Co., Ltd.	265,512.00	暫未付款 Unpaid
成都新越高端智能裝備有限公司	Chengdu Xinyue Advanced Intelligent Equipment Co., Ltd	245,250.00	暫未付款 Unpaid
合計	Total	3,175,398.68	

#### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

##### Note 24 Other payable (Continued)

1. Other payables listed by nature

2. Important other payables over one year

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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	472,515.25	445,269.63
合計	Total	472,515.25	445,269.63

#### 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	239,436.47	249,893.18
合計	Total	239,436.47	249,893.18

#### 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	4,881,211.54	4,822,391.72
減：一年內到期的長期借款	Less: Long-term borrowings due within 1 year	472,515.25	445,269.63
合計	Total	4,408,696.29	4,377,122.09

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	23,939,667.31	46,593,395.32
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	7,623,965.60	8,253,983.09
合計	Total	16,315,701.71	38,339,412.23

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋29 遞延收益

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	47,773,766.80		1,310,849.70	46,462,917.10	詳見明細表 See details of government grants
合計	Total	47,773,766.80		1,310,849.70	46,462,917.10	

#### 1. 與政府補助相關的遞延收益

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	46,465,866.80			1,215,149.70			45,250,717.10	與資產相關 Related to assets
生產線智能化改造	Intelligent transformation of production line	619,100.00			45,300.00			573,800.00	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	688,800.00			50,400.00			638,400.00	與資產相關 Related to assets
合計	Total	47,773,766.80			1,310,849.70			46,462,917.10	

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 29 Deferred income

#### 1. Details of government grants

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋29 遞延收益(續)

## 2. 遞延收益的其他說明

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2,000.00萬元，2010年收到第二筆搬遷款3,500.00萬元，2011年收到第三筆搬遷款1,700.00萬元，2012年收到第四筆搬遷款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，2023年1-6月根據廠房折舊轉入其他收益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 Materials Co., Ltd.) signed the "State-Owned Land Acquisition Agreement" with Shuangliu County Land Reserve Centre, 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 Plant mainly received is mainly used for the construction of the new plant. For the period of 1 January to 30 June 2023, the non-operating income of RMB1,215,149.70 was recognized according to the depreciation of the plant.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、 合併財務報表主要項目註釋(續)

#### 註釋29 遞延收益(續)

##### 2. 遞延收益的其他說明(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90.60萬元，2023年1-6月計入其他收益金額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，2023年1-6月計入其他收益金額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 SEI 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 1 January to 30 June 2023, 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 SEI 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 1 January to 30 June 2023 was RMB50,400.00.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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				小計 Subtotal	期末餘額 Closing balance
			發行新股 Issue of new shares	送股 Bonus shares	公積金轉股 公積金轉股 Reserve transferred to share	其他 Others		
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	339,584,611.51			339,584,611.51
合計	Total	641,928,122.08			641,928,122.08



# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、合併財務報表主要項目註釋(續)

#### 註釋32 其他綜合收益

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 32 Other comprehensive income (OCI)

項目	Items	開初餘額	本期所得稅 前發生額	本期發生額 Current period cumulative						結轉重新 計量設定 受益計劃 變動額	減： 前一期計入 其他綜合 收益當期 轉入留存 收益	期末餘額
				減： 前一期計入 其他綜合 收益當期 轉入留存 收益 Less: OCI previously recognized but transferred to profit or loss in current period	減： 前一期計入 其他綜合 收益當期 轉入以攤銷 成本計量的 金融資產 Less: OCI previously recognized but transferred to retained earnings in current period	減： 客項儲備 轉入相關 資產或負債 Less: hedging reserves transfer to assets or liabilities	減： 所得稅費用	我後歸屬 於母公司	我後歸屬 於少數股東			
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	4,916,795.69	2,506,371.00						2,506,371.00		7,423,166.69	
其他權益工具投資 公允價值變動	Changes in fair value of other equity instrument investments	4,916,795.69	2,506,371.00						2,506,371.00		7,423,166.69	
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	4,916,795.69	2,506,371.00						2,506,371.00		7,423,166.69	

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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	-299,724,682.19	-297,500,420.97
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	-299,724,682.19	-297,500,420.97
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	-2,453,057.48	-2,224,261.22
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	-302,177,739.67	-299,724,682.19

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# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、合併財務報表主要項目註釋(續)

#### 註釋35 營業收入和營業成本

##### 1. 營業收入、營業成本

項目	Items	本期發生額		上期發生額	
		收入	成本	收入	成本
		Current period cumulative Income	Current period cumulative Cost	Preceding period cumulative Income	Preceding period cumulative Cost
主營業務	Main operations	119,958,074.22	96,603,104.35	110,236,726.89	92,589,570.93
其他業務	Other operations	36,212,992.66	21,054,551.48	22,671,751.14	10,281,695.12
合計	Total	156,171,066.88	117,657,655.83	132,908,478.03	102,871,266.05

##### 2. 合同產生的收入情況

合同分類	Categories	銅纜及相關產品	光通信產品	合計
		Copper cable and related products	Optical communication products	Total
一、商品類型	1. Product types			
光纖產品	Optical fiber products		104,619,286.91	104,619,286.91
軌道纜	Track cable	14,144,219.06		14,144,219.06
5G移動智能終端貿易	5G mobile intelligent terminal trade	414,275.53		414,275.53
加工服務	Processing service			
光電纜組件	Feeder line and component	15,164,519.62		15,164,519.62
其他	Others	389,651.65		389,651.65
小計	Subtotal	30,112,665.86	104,619,286.91	134,731,952.77
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	30,112,665.86	104,619,286.91	134,731,952.77
合計	Total	30,112,665.86	104,619,286.91	134,731,952.77

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 35 Operating income/Operating cost

##### 1. Details of operating income and operating cost

##### 2. Details of contract revenue

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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 税金及附加

## Note 36 Tax and surcharge

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
土地使用稅	Urban land use tax	1,411,492.35	1,241,590.19
房產稅	Housing property tax	2,632,167.71	1,212,681.38
城市維護建設稅	Urban maintenance and construction tax	92,412.67	222,910.07
印花稅	Stamp duty	91,028.04	140,469.16
教育費附加	Education surcharge	38,769.72	95,532.87
地方教育費附加	Local education surcharge	25,839.34	63,688.59
資源稅	Resource tax	7,873.63	13,863.63
車船使用稅	Vehicle and vessel use tax	3,540.00	2,400.00
環境保護稅	Environmental protection tax	1.73	
合計	Total	<u>4,303,125.19</u>	<u>2,993,135.89</u>

## 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	1,812,203.35	1,129,106.76
辦公及差旅費	Office and traveling expenses	211,693.32	68,794.33
業務經費	Operating expenses	56,151.11	96,058.98
其他	Others	193,483.41	104,541.74
銷售服務費	Sales service fee		268,043.49
合計	Total	<u>2,273,531.19</u>	<u>1,666,545.30</u>

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、合併財務報表主要項目註釋(續)

#### 註釋38 管理費用

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### 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	23,023,850.43	14,026,254.01
折舊與攤銷	Depreciation and amortization	2,774,757.39	3,112,821.58
中介機構費	Agency fee	2,241,669.41	1,118,211.80
修理費	Repairs and maintenance	678,163.51	869,639.80
辦公及差旅費	Office and traveling fee	607,071.87	1,062,254.06
水電費	Utility bills	178,046.99	243,584.20
業務招待費	Business hospitality	25,051.17	19,441.27
其他	Others	2,598,705.68	1,604,464.52
合計	Total	32,127,316.45	22,056,671.24

#### 註釋39 研發費用

#### Note 39 Research and development 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	3,287,269.51	2,989,456.01
固定資產折舊	Depreciation of fixed assets	1,062,177.71	1,293,427.26
材料	Materials	252,481.25	92,165.39
其他	Others	150,626.27	65,893.19
合計	Total	4,752,554.74	4,440,941.85

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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	36,655.07	37,579.28
減：利息收入	Less: Interest income	6,121,439.23	4,763,976.20
匯兌損益	Gains & losses on foreign exchange	286,623.31	-339,116.79
銀行手續費	Bank charges	12,378.49	12,740.39
合計	Total	<u>-5,785,782.36</u>	<u>-5,052,773.32</u>

## 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	1,310,849.70
與收益相關的政府補助	Government grants related to earnings		115,768.54
增值稅進項稅加計扣除	VAT input tax additional deduction	9,689.42	14,399.72
代扣個人所得稅手續費 返還	Refund of service fees for individual income tax withholding	7,921.12	7,799.36
合計	Total	<u>1,328,460.24</u>	<u>1,448,817.32</u>

## 財務報表附註

### NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

#### 六、合併財務報表主要項目註釋(續)

##### 註釋41 其他收益(續)

##### 2. 計入其他收益的政府補助

#### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

##### Note 41 Other income (Continued)

##### 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	1,215,149.70	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 assets
國家高新技術企業 認定獎勵	Recognition and reward of high-tech enterprises		50,000.00	與收益相關 Related to assets
成都高新技術產業 開發區經濟運行局 專項資金款	Export credit insurance subsidies from Sichuan branch of China Export and Credit Insurance Corporation		15,300.00	與收益相關 Related to assets
合計	Total	1,310,849.70	1,426,618.24	

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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	-914,507.35	-3,341,024.34
其他權益工具投資持有期間 的股利收入	Dividend income during the holding period of other equity instruments		59,003.10
合計	Total	<u>-914,507.35</u>	<u>-3,282,021.24</u>

#### 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	<u>-623,308.08</u>	<u>1,836,987.02</u>
合計	Total	<u>-623,308.08</u>	<u>1,836,987.02</u>



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、合併財務報表主要項目註釋(續)

#### 註釋44 營業外收入

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 44 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
違約賠償收入	Compensation for breach of contract		3,377.62	
其他	Others	<b>121,339.85</b>	304,714.59	121,339.85
合計	Total	<b>121,339.85</b>	308,092.21	121,339.85

註： 其他主要系無法支付的款項轉入。

Note: Other non-operating income is mainly the transfer of funds that cannot be paid.

#### 註釋45 營業外支出

#### Note 45 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
債務重組損失	Loss on debt restructuring assets	<b>50,000.00</b>		50,000.00
其他	Others	<b>65,474.58</b>	216.69	65,474.58
合計	Total	<b>115,474.58</b>	216.69	115,474.58

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋46 所得稅費用

## 1. 所得稅費用表

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	639,175.92
按法定/適用稅率計算的 所得稅費用	Income tax expenses based on legal tax rate	95,876.39
子公司適用不同稅率的影響	Effect of different tax rate applicable to subsidiaries	235,454.33
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	-166,611.33
不可抵扣的成本、費用和 損失影響	Effect of non-deductible costs, expenses and losses	42,244.92
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	-1,430,075.15
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 deductible temporary differences or deductible losses not recognized as deferred tax assets	1,223,110.84
其他	Others	
所得稅費用	Income tax expenses	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、合併財務報表主要項目註釋(續)

#### 註釋47 現金流量表附註

1. 收到其他與經營活動有關的現金

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	15,295,398.50	15,944,891.63
利息收入	Interest income	6,121,439.23	4,763,976.20
政府補助	Government grants		134,214.02
收回的信用證及保函保證金	Recovered letter of credit and letter of guarantee deposit	6,104,891.23	56,360.76
其他	Others	11,389,101.31	41,733,390.40
合計	Total	38,910,830.27	62,632,833.01

2. 支付其他與經營活動有關的現金

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	6,328,708.63	5,039,011.56
銷售費用支出	Marketing expenses	461,327.84	504,653.16
研發費用支出	Research and development expenses	403,107.52	158,058.58
手續費	Service fee	12,378.49	12,740.39
支付的票據及信用證保證金	Deposit paid on bills and letters of credit		
其他	Others	12,032,105.22	11,123,997.70
合計	Total	19,237,627.70	16,838,461.39

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 47 Notes to items of the consolidated cash flow statement

1. Other cash receipts related to operating activities

2. Other cash payments related to operating activities

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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 現金流量表補充資料

Note 48 Supplement information to the cash flow statement

## 1. 現金流量表補充資料

## 1. Details

項目	Items	本期發生額 Current period cumulative	上期發生額 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	639,175.92	4,244,349.64
加：信用減值損失	Add: Provision for credit impairment loss	623,308.08	-1,836,987.02
資產減值準備	Provision for assets impairment loss		
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	9,359,306.28	9,128,087.15
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	461,543.10
長期待攤費用攤銷	Amortization of long-term prepayments	367,248.54	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)	323,278.38	-289,399.56
投資損失(收益以「-」號填列)	Investment losses (Less: gains)	914,507.35	3,282,021.24
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)	-30,033,326.36	-4,442,932.48

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 六、合併財務報表主要項目註釋(續)

#### 註釋48 現金流量表補充資料(續)

##### 1. 現金流量表補充資料(續)

### VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

#### Note 48 Supplement information to the cash flow statement (Continued)

##### 1. Details (Continued)

項目	Items	本期發生額 Current period cumulative	上期發生額 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)	-22,822,163.48	-12,649,878.51
經營性應付項目的增加 (減少以「-」號填列)	Increase of operating payables (Less: decrease)	-9,862,730.13	31,346,006.90
其他	Others		
經營活動產生的現金流量 淨額	Net cash flows from operating activities	-50,029,852.32	29,394,793.52
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		
當期新增使用權資產	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	430,746,981.30	532,235,860.26
減：現金的期初餘額	Less: Cash at the beginning of the period	479,183,690.14	472,172,323.72
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	-48,436,708.84	60,063,536.54

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 六、合併財務報表主要項目註釋(續)

## 註釋48 現金流量表補充資料(續)

## 2. 現金和現金等價物的構成

## VI. NOTES TO THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

## Note 48 Supplement information to the cash flow statement (Continued)

## 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	<b>430,746,981.30</b>	532,235,860.26
其中：庫存現金	Including: Cash on hand		
可隨時用於支付的 銀行存款	Cash in bank on demand for payment	<b>430,746,981.30</b>	532,235,860.26
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	<b>430,746,981.30</b>	532,235,860.26
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		

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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. 所有權或使用權受到限制的資產

Note 49 Assets with title or use right restrictions

項目	Items	Closing carrying amount	受限原因 Reasons for restrictions
貨幣資金	Cash and bank balance	79,600.09	Deposit for letter of credit 信用證保證金
合計	Total	79,600.09	

註釋50. 外幣貨幣性項目

Note 50 Monetary items in foreign currencies

項目	Items	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	337,342.10	7.2258	2,437,566.55
長期借款(含一年內到期)	Long-term borrowing (including due within 1 year)			
其中：歐元	Including: EUR	619,671.14	7.8771	4,881,211.54

註釋51. 政府補助

Note 51 Government grants

政府補助種類	Categories	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
合計	Total		1,310,849.70	

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 七、在其他主體中的權益

#### (一) 在子公司中的權益

##### 1. 企業集團的構成

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

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	3,092,233.40		90,825,555.22	



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2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 七、在其他主體中的權益(續)

#### (一) 在子公司中的權益(續)

#### 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：

### VII. INTEREST IN OTHER ENTITIES (Continued)

#### (i) Interest in subsidiaries (Continued)

#### 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:

項目	Item	成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd	
		期末餘額 Closing balance	期初餘額 Opening balance
流動資產	Current assets	<b>200,885,940.33</b>	189,369,004.78
非流動資產	Non-current assets	<b>41,944,356.44</b>	43,658,751.31
資產合計	Total assets	<b>242,830,296.77</b>	233,027,756.09
流動負債	Current liabilities	<b>14,554,208.66</b>	12,386,551.49
非流動負債	Non-current liabilities	<b>1,212,200.00</b>	1,307,900.00
負債合計	Total liabilities	<b>15,766,408.66</b>	13,694,451.49
營業收入	Operating income	<b>104,619,286.91</b>	86,728,819.33
淨利潤	Net profit	<b>7,730,583.51</b>	6,424,825.66
綜合收益總額	Total comprehensive income	<b>7,730,583.51</b>	6,424,825.66
經營活動現金流量	Cash Flow of Operational Activities	<b>966,134.22</b>	-1,609,925.32

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 七、在其他主體中的權益(續)

## (二) 在聯營企業中的權益

## 1. 重要的聯營企業

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 (%)		會計處理方法 Accounting treatment
				直接 Direct	間接 Indirect	
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

## VII. INTEREST IN OTHER ENTITIES (Continued)

## (II) Interest in joint venture or associates

## 1. Significant associates

## 2. 重要聯營企業的主要財務信息

## 2. Main financial information of significant associates

項目 Item	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 非流動資產	Current assets Non-current assets		1,011,798,561.41 109,630,249.94
資產合計	Total assets		1,121,428,811.35
流動負債 非流動負債	Current liabilities Non-current liabilities		789,188,356.38 17,709,231.07
負債合計	Total liabilities		806,897,587.45
少數股東權益 歸屬於母公司股東權益	Non-controlling interests Equity attributable to owners of parent company		314,531,223.90
按持股比例計算的淨資產份額 調整事項	Proportionate share in net assets Adjustments		31,453,122.39
— 商譽	— Goodwill		3,190,746.07
— 內部交易未實現利潤	— Unrealized profits from internal transactions		
— 其他	— Other		-1,772,636.71
對聯營企業權益投資的賬面 價值	Carrying amount of investments in associates		32,871,231.75
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		167,641,883.73
淨利潤	Net profit		-19,859,659.39
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		-19,859,659.39
企業本期收到的來自聯營 企業的股利	Dividend from associates received in current period		

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### 七、在其他主體中的權益(續)

#### (二) 在聯營企業中的權益(續)

#### 2. 重要聯營企業的主要財務信息(續)

(續)

### VII. INTEREST IN OTHER ENTITIES (Continued)

#### (II) Interest in joint venture or associates (Continued)

#### 2. Main financial information of significant associates (Continued)

(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	33,260,269.58	1,421,531,083.37
非流動資產	Non-current assets	4,084,586.08	120,502,397.35
資產合計	Total assets	37,344,855.66	1,542,033,480.72
流動負債	Current liabilities	28,318,363.08	909,991,619.88
非流動負債	Non-current liabilities	2,246,334.08	297,650,977.55
負債合計	Total liabilities	30,564,697.16	1,207,642,597.43
少數股東權益	Non-controlling interests	966,808.68	
歸屬於母公司股東權益	Equity attributable to owners of parent company	5,813,349.82	334,390,883.29
按持股比例計算的淨資產份額	Proportionate share in net assets	2,848,541.41	33,439,088.33
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	2,848,541.41	34,857,197.69
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		

## NOTES TO THE FINANCIAL STATEMENTS

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## 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元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 analyse 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.

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### 八、與金融工具相關的風險披露(續)

#### (一) 信用風險

信用風險是指交易對手未能履行合約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。

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、信用記錄及其他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。

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。

### VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

#### (I) Credit risk

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.

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 cancelling 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.

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.

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## 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.

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### 八、與金融工具相關的風險披露(續)

#### (一) 信用風險(續)

截止2023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：

項目	Items	賬面餘額 Carrying amount	減值準備 Impairment provision
應收賬款	Accounts receivable	131,141,320.28	33,973,825.38
應收款項融資	Receivables financing	67,190,762.47	
其他應收款	Other receivables	28,045,943.82	24,892,479.82
債權投資	Debt investments	60,000.00	60,000.00
合計	Total	226,438,026.57	58,926,305.20

本公司的主要客戶為成都八達接插件有限公司(以下簡稱「成都八達」)、中車株洲電力機車有限公司、成都四威高科技產業園有限公司等，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。

#### (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。

### VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

#### (I) Credit risk (Continued)

As of 30 June 2023, the carrying amount of the underlying assets and the expected credit impairment losses were as follows:

The Company's main customers are Chengdu Bada Socket Connector Co., Ltd (the "Chengdu Bada"), CRRC Zhuzhou Locomotive Co., Ltd., Chengdu SIWI High-Tech Industrial 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.

#### (II) Liquidity risk

Liquidity risk refers to the risk of capital shortage when the Company fulfils 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.

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## 八、與金融工具相關的風險披露(續)

## (二) 流動性風險(續)

截止2023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：

項目	Item	期末餘額			合計
		1年以內	1-5年	5年以上	
		Within 1 year	1-5 years	Over 5 years	Total
應付賬款	Accounts payable	47,188,241.04			47,188,241.04
其他應付款	Other payables	21,755,042.18			21,755,042.18
一年內到期的非流動負債	Non-current liabilities due within one year	472,515.25			472,515.25
長期借款	Long-term loans		1,890,061.00	2,518,635.31	4,408,696.31
合計	Total	69,415,798.47	1,890,061.00	2,518,635.31	73,824,494.78

## (三) 市場風險

## 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。

## VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

## (II) Liquidity risk (Continued)

As of 30 June 2023, 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:

## (III) Market risk

## 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.



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# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 八、與金融工具相關的風險披露(續)

#### (三) 市場風險(續)

##### 1. 匯率風險(續)

- (1) 截止2023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：

項目	Item	期末餘額		合計
		美元項目 Converted from USD	歐元項目 Converted from EURO	
外幣金融資產：	Foreign currency of financial assets			
貨幣資金	Cash and cash equivalents	<u>2,437,566.55</u>		<u>2,437,566.55</u>
小計	Subtotal	<u>2,437,566.55</u>		<u>2,437,566.55</u>
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)		<u>4,881,211.54</u>	<u>4,881,211.54</u>
小計	Subtotal		<u>4,881,211.54</u>	<u>4,881,211.54</u>

- (2) 敏感性分析：  
截止2023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244,364.50元(2022年約為196,447.45元)。

##### 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。

### VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

#### (III) Market risk (Continued)

##### 1. Exchange rate risk (Continued)

- (1) As of 30 June 2023, the amount of foreign currency financial assets and foreign currency financial liabilities converted into RMB is listed below:

- (2) Sensitivity analysis:  
By the end of 30 June 2023, 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 RMB 244,364.50 (RMB 196,447.45 in 2022).

##### 2. Interest rate risk

Financial liabilities with floating interest rates expose the Company to the cash flow interest rate risk, and the financial liabilities with fixed interest rates exposes 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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 八、與金融工具相關的風險披露(續)

## (三) 市場風險(續)

## 2. 利率風險(續)

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。

截止2023年6月30日，本公司長期帶息債務主要為人民幣計價的浮動利率合同，金額為619,671.14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。

## 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。

VIII. RISKS RELATED TO FINANCIAL INSTRUMENTS  
(Continued)

## (III) Market risk (Continued)

## 2. Interest rate risk (Continued)

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 2023, the Company's long-term interest-bearing debt was mainly fixed-rate contracts in the amount of €619,671.14, 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. 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 九、公允價值

#### (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12月31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。

#### (二) 期末公允價值計量

### IX. FAIR VALUE

#### (I) Financial instruments measured at fair value

On December 31, 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.

#### (II) Fair value at the end of the period

項目	Items	期末公允價值			合計 Total
		第1層次 Level 1	第2層次 Level 2	第3層次 Level 3	
其他權益工具投資	Other equity instrument investment	8,134,359.00			8,134,359.00
應收款項融資	Accounts receivable financing			67,190,762.47	67,190,762.47

## NOTES TO THE FINANCIAL STATEMENTS

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## 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2023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, 2023.

## (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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十、關聯方及關聯交易

#### (一) 本企業的母公司情況

### X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION

#### (I) Information of the parent company of the enterprise

母公司名稱	註冊地	業務性質	註冊資本(萬元)	對本公司的 持股比例(%)	對本公司的 表決權比例(%)
Name of controlling shareholder	Registration place	Business nature	Registered capital (RMB ten thousand)	Percentage of shareholding in the company (%)	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八 (一) 在子公司中的權益

#### (II) Subsidiaries of the Company: refer to the related content in the Section VIII (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八  
(二) 在合聯營企業中的權益。

#### (III) The Company's Joint Ventures and Associated Enterprises

Refer to the related content in the Section VIII (II) Significant joint ventures or associates for the details.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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
中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation Fortieth Research Institute	同受最終控制人控制 Under common control
北京泰瑞特認證有限責任公司 Beijing Tirt Certification 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
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth 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
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
中國普天信息產業集團有限公司 China Putian Corporation 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 Co., Ltd.	同受最終控制人控制 Under common control
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	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
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
杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co. LTD	同受最終控制人控制 Under common control

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### 十、關聯方及關聯交易(續)

#### (四) 其他關聯方情況(續)

### X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

#### (IV) Other related parties (Continued)

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
中電博微電子科技有限公司 CECB Microelectronics Technology Co., Ltd.	同受最終控制人控制 Under common control
中電科投資控股有限公司 CETC Investment Holding Co., 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 Sumiden Asia (Shenzhen) Co. 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
Sumitomo Electric Asia Ltd	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's shares
日本住友電氣工業株式会社 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

## NOTES TO THE FINANCIAL STATEMENTS

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## 十、關聯方及關聯交易(續)

## (五) 關聯方交易

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。
2. 購買商品、接受勞務的關聯交易

## X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

## (V) Related parties' transaction

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. 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 Sumiden Asia (Shenzhen) Co. Ltd	採購原材料 Purchase of raw material	118,715,582.59	43,227,212.02
中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	採購原材料 Purchase of raw material	5,301,495.59	
中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation Fortieth Research Institute	採購原材料 Purchase of raw material	1,922,134.74	
Sumitomo Electric Asia Ltd Sumitomo Electric Asia Ltd	採購原材料 Purchase of raw material	899,802.08	486,229.56
日本住友電氣工業株式会社 Sumitomo Electric Industries Ltd	技術使用費 Receiving of service		96,823.40
北京泰瑞特認證有限責任公司 Beijing Tirt Certification Co., Ltd	培訓費 Training fee		
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	採購原材料 Purchase of raw material	7,168.14	
中電科投資控股有限公司 CETC Investment Holding Co., Ltd.	服務費 Service fee	9,319.06	
合計 Total		126,855,502.20	43,810,264.98



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#### 十、關聯方及關聯交易(續)

##### (五) 關聯方交易(續)

##### 3. 銷售商品、提供勞務的關聯交易

#### X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

##### (V) Related parties' transaction (Continued)

##### 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
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	銷售組件 Sale of component	<b>14,642,543.82</b>	
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
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二十九研究所 China Electronic Technology Group Corporation twenty-ninth Research Institute	銷售水電 Sale of water and electricity	<b>19,652.42</b>	
成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	銷售水電 Sale of water and electricity	<b>3,594.68</b>	
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	銷售組件 Sale of component	<b>521,975.80</b>	
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 fibre	<b>10,968,864.29</b>	749,881.77
合計 Total		<b>26,156,631.01</b>	1,032,068.03

## NOTES TO THE FINANCIAL STATEMENTS

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## 十、關聯方及關聯交易(續)

## (五) 關聯方交易(續)

## 4. 關聯租賃情況

本公司作為出租方

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
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	房屋建築物 Leasing buildings	<b>1,019,072.40</b>	
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	<b>280,900.00</b>	186,825.00
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	房屋建築物 Leasing buildings		
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	房屋建築物 Leasing buildings	<b>112,360.00</b>	
合計 Total		<b>1,412,332.40</b>	938,313.00

## 5. 關聯擔保情況

本公司作為被擔保方

## 5. Related party guarantees

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 Putian Corporation Co., Ltd.	4,822,391.72	1997/2/21	2033/2/21	否 No
合計 Total	4,822,391.72			

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### 十、關聯方及關聯交易(續)

#### (五) 關聯方交易(續)

##### 6. 關鍵管理人員薪酬

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	574,220.00	683,580.23
退休金計劃供款	Payment of pension plan	136,785.60	122,316.48
住房公積金	Housing provident fund	91,878.00	60,720.00
其他利益	Other interest	89,902.23	92,086.56
合計	Total	967,785.89	1,033,703.33

##### 7. 董事及監事薪酬

##### 7. Directors' and supervisors' emoluments

項目	Items	本期發生額 Current period cumulative					合計 Total
		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	
執行董事：	Executive directors:						
李濤	Li Tao						
武曉東	Wu Xiaodong						
胡江兵	Hu Jiangbing						
朱銳	Zhu Rui						
金濤	Jin Tao						
陳威	Chen Wei						
獨立非執行董事：	Independent non-executive directors:						
傅文捷	Fu Wenjie	25,000.02					25,000.02
鍾其水	Zhong Qishui	25,000.02					25,000.02
薛樹津	Xue Shujin	25,000.02					25,000.02
監事：	Supervisors:						
王成	Wang Cheng						
高博	Gao Bo	85,320.00	13,344.00	19,540.80	11,397.14		129,601.94
劉俊	Liu Jun	53,480.00	7,506.00	19,540.80	10,085.39		90,612.19
合計	Total	75,000.06	138,800.00	20,850.00	39,081.60	21,482.53	295,214.19

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 十、關聯方及關聯交易(續)

## (五) 關聯方交易(續)

## 7. 董事及監事薪酬(續)

## X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

## (V) Related parties' transaction (Continued)

## 7. Directors' and supervisors' emoluments (Continued)

項目	Items	本期發生額					合計	
		Current period cumulative						
		袍金	工資、獎金、津貼和補貼	住房公積金	退休金	其他社會		
		Emoluments	Wage, bonus, allowance	Housing provident fund plan	Payment of pension plan	Other social insurance	Benefit in kind	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	Fu Wenjie	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	75,000.06	72,796.73	4,800.00	15,007.68	8,839.80		176,444.27

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十、關聯方及關聯交易(續)

#### (五) 關聯方交易(續)

##### 8. 薪酬最高的前五名僱員

本年薪酬最高的前五名僱員中包括0位(2021年度:1位)董事,其薪酬詳情如本財務報表附註十一(五)7所述,剩餘5位(2021年度:4位)非董事僱員的薪酬合計詳情如下:

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	435,420.00	516,683.50
退休金計劃供款	Payment of pension	97,704.00	89,424.00
住房公積金	Housing provident fund plan	71,028.00	51,120.00
其他社會保險費	Other social insurance	68,419.70	72,895.92
合計	Total	672,571.70	730,123.42

##### 9. 非董事僱員的薪酬區間如下:

項目	Items	本期人數 Number of current period	上期人數 Number of preceding period
港幣0元至1,000,000元	HK\$ nil-HK\$1,000,000	5	5

### X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

#### (V) Related parties' transaction (Continued)

##### 8. Five highest-paid employees

The five employees whose emoluments were the highest for the year include 0 (1 in 2021) directors whose emoluments are reflected in the section XI(V)7. Directors' and supervisors' emoluments of Notes to the Financial Statements. The total emoluments payable to the remaining 5 (4 in 2021) non-director employees during the year are as follows:

##### 9. The ranges of emoluments payable to non-director employees during the year are as follows:

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 十、關聯方及關聯交易(續)

## (五) 關聯方交易(續)

## 10. 關聯方應收應付款項

## (1) 本公司應收關聯方款項

## X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

## (V) Related parties' transaction (Continued)

## 10. Balance due to or from related parties

## (1) Balance due from related parties

項目名稱 Items	關聯方 Related parties	期末餘額 Closing balance		期初餘額 Beginning balance	
		賬面餘額 Book value	壞賬準備 Bad debt allowance	賬面餘額 Book value	壞賬準備 Bad debt allowance
應收票據 Notes receivable		2,655,462.80	13,277.31		
	中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	2,655,462.80	13,277.31		
應收款項融資 Financing of receivables		645,425.60		977,806.40	
	中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	645,425.60		977,806.40	
應收賬款 Accounts receivable		55,023,182.61	1,174,892.38	38,196,934.37	1,090,761.15
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	52,419,023.83	262,095.12	35,940,319.55	179,701.60
	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
	成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.			642,318.24	3,211.59
	成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	231,476.67	1,157.38	152,852.00	764.26
	中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute			72,747.20	363.74
	南京普天紀樓宇智能有限公司 Nanjing Putian Telega Intelligent Building Co., Ltd.	28,192.96	28,192.96	28,192.96	28,192.96
	成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	635,688.24	3,178.44	15,285.20	76.43
	成都月欣通信材料有限公司 Chengdu Yuexin Communication Material Co. Ltd			10,056.08	50.28
	中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	371,593.37	1857.97		
	中電博微電子科技有限公司 CECB Microelectronics Technology Co., Ltd.	2,044.40	10.22		

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十、關聯方及關聯交易(續)

#### (五) 關聯方交易(續)

#### 10. 關聯方應收應付款項(續)

- (1) 本公司應收關聯方款項  
(續)

項目名稱 Items	關聯方 Related parties	期末餘額 Closing balance		期初餘額 Beginning balance	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
		Book value	Bad debt allowance	Book value	Bad debt allowance
預付款項 Advance payment		12,155,875.22		5,554,399.53	
	住友電工貿易(深圳)有限公司 Sumiden Asia (Shenzhen) Co. Ltd	11,438,278.42		4,843,036.84	
	Sumitomo Electric Asia Ltd	717,596.80		711,362.69	
	Sumitomo Electric Asia Ltd				
其他應收款 Other receivables		1,857,773.49	9,288.87	1,959,272.09	9,796.36
	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
	成都八達連接插件有限公司 Chengdu Bada Connector Co., Ltd.			76,353.67	381.77
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	49,777.51	248.89	74,922.44	374.61
	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

### X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

#### (V) Related parties' transaction (Continued)

#### 10. Balance due to or from related parties (Continued)

- (1) Balance due from related parties  
(Continued)

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 十、關聯方及關聯交易(續)

## (五) 關聯方交易(續)

## 10. 關聯方應收應付款項(續)

(2) 本公司應付關聯方款項

## X. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

## (V) Related parties' transaction (Continued)

## 10. Balance due to or from related parties (Continued)

(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
預收賬款 Advance account			169,845.40
	中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute		169,845.40
應付賬款 Account payable		<b>8,521,330.97</b>	5,113,017.76
	中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation Fortieth Research Institute	<b>1,096,543.35</b>	2,325,684.41
	中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	<b>2,290,261.86</b>	1,767,061.95
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	<b>50,967.20</b>	993,304.33
	杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co. Ltd	<b>26,967.07</b>	26,967.07
	住友電工貿易(深圳)有限公司 Sumiden Asia (Shenzhen) Co. Ltd	<b>5049423.35</b>	
	中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	<b>7,168.14</b>	
	成都八達接插件有限公司 Chengdu Bada Connector Co., Ltd.		
其他應付款 Other payables		<b>1,523,707.75</b>	1,697,230.06
	China Potevio Company Limited		
	中國普天信息產業股份有限公司 Chengdu Bada Connector Co., Ltd.	<b>1,440,800.00</b>	1,440,800.00
	成都八達接插件有限公司 Sumitomo Electric Industries Ltd.		167,863.66
	日本住友電氣工業株式会社	<b>82,907.75</b>	88,566.40



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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49. 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2023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2023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 49 Assets whose ownership or right of use is restricted for the details of the pledged assets.

Except for the above commitments, at the end of 30 June 2023, the Company has no other major undertakings that should be disclosed.

#### (II) Important contingencies existed on the balance sheet date

At the end of 30 June 2023, the Company has no other major undertakings that should be disclosed.

### XII. EVENTS AFTER THE BALANCE SHEET DATE

As of the date of approval of the financial report, there were no significant post-balance sheet events that should have been disclosed but were not disclosed by the Company.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 十三、其他重要事項說明

## (一) 前期會計差錯

截止2023年6月30日，本公司無前期會計差錯更正事項。

## (二) 分部信息

## 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。

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

## (I) Correction of early accounting errors

As of 30 June 2023, the Company had no early accounting errors corrected.

## (II) Segment information

1. *The basis for the determination of the segment report and the accounting policy*

Our corporate 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.

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 (loss) 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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十三、其他重要事項說明(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)

#### (II) Segment information (Continued)

#### 1. The basis for the determination of the segment report and the accounting policy (Continued)

When the total amount of revenue from external transactions of the operating segment under the reporting segment determined according to the above accounting policies does not account for 75% of the total consolidated revenue, the number of reporting segments will be increased by including other operating segments not as reporting segments into the scope of reporting segments according to the following provisions until the proportion reaches 75%:

- (1) Determine the operating segment that the management believes the disclosure of the operating segment information is useful to the users of accounting information as the reporting segment;
- (2) The operating segment is merged with one or more other operating segments with similar economic characteristics and meeting the conditions for business segment merger 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.

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 十三、其他重要事項說明(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、電纜組件相關產品及園區運營、光通信產品、園區運營。

## XIII. OTHER SIGNIFICANTS EVENTS (Continued)

## (II) 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 cable assembly related products with park operation, optical communication products, park operation.

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十三、其他重要事項說明(續)

#### (二) 分部信息(續)

##### 3. 報告分部的財務信息

### XIII. OTHER SIGNIFICANTS EVENTS (Continued)

#### (II) Segment information (Continued)

##### 3. Reporting segment

項目	Items		期末餘額/本期發生額				合計
			銅纜、電纜組件 相關產品及 園區運營	光通信產品	園區運營	抵銷	
			Copper cables and related products with park operation	Optical communication products	Park operation	Elimination	Total
一、營業收入	1. Operating Revenue		51,341,286.93	104,619,286.91	5,487,915.44	-5,277,422.40	156,171,066.88
其中：對外交易收入	Including: External transaction revenue		46,063,864.53				46,063,864.53
分部間交易收入	Revenue between segments		5,277,422.40			-5,277,422.40	
二、營業費用	2. Operating Cost		1,364,860.40	908,670.79			2,273,531.19
其中：折舊費和 攤銷費	Including: Depreciation and Amortization						
三、對聯營和合營企業的 投資收益	3. Investments income in associates and joint ventures		-914,507.35				-914,507.35
四、信用減值損失	4. Credit loss		-670,340.87	-36,635.62	84,352.28	-683.87	-623,308.08
五、資產減值損失	5. Asset impairment loss						
六、利潤總額	6. Total profits		-9,445,267.09	7,730,583.51	2,354,543.37	-683.87	639,175.92
七、所得稅費用	7. Cost of income tax						
八、淨利潤	8. Net profit		-9,445,267.09	7,730,583.51	2,354,543.37	-683.87	639,175.92
九、資產總額	9. Total assets		787,673,386.97	242,830,296.77	86,804,215.12	-109,217,918.83	1,008,089,980.03
十、負債總額	10. Total liabilities		102,767,399.82	15,766,408.66	48,262,762.11	-5,432,618.49	161,363,952.10
十一、其他重要的非現金 項目	11. Other important non-cash items		475,793.24	1,590,342.44			2,066,135.68

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 十三、其他重要事項說明(續)

## (三) 租賃

公司作為出租人

1. 經營租賃
  - (1) 租賃收入

## XIII. OTHER SIGNIFICANTS EVENTS (Continued)

## (III) Leases

The Company is a lessor

1. Operating lease
  - (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	15,201,185.21	14,746,329.53
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及 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	18,241,668.09	17,796,330.31
1-2年	1-2 years	10,359,685.35	9,520,530.56
2-3年	2-3 years	6,657,298.65	7,045,301.25
3年以上	Over 3 years	3,425,265.98	2,458,004.26
合計	Total	38,683,918.07	36,820,166.38

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十三、其他重要事項說明(續)

#### (三) 租賃(續)

公司作為出租人(續)

#### 2. 其他信息

### XIII. OTHER SIGNIFICANTS EVENTS (Continued)

#### (III) Leases (Continued)

The Company is a lessor (Continued)

#### 2. Other information

租出資產類別	數量(平方米)	租賃期	是否存在續租選擇權
Categories of underlying assets	Amount	Lease term	Whether the lease contains renewal option or not
廠房、辦公室等	102,132.50平方米	2023年7月1日至 2027年4月30日期間內	是
Plants; offices	102,132.50 m <sup>2</sup>	From 1/7/2023 to 30/4/2027	Yes

### 十四、母公司財務報表主要項目註釋

#### 註釋1. 應收賬款

#### 1. 按賬齡披露應收賬款

### XIV. Notes to items of parent company balance sheet

#### Note 1 Accounts receivable

#### 1. Details of accounts receivable with age analysis method

賬齡	Age	期末餘額	期初餘額
		Closing balance	Opening balance
1年以內(含1年)	Within 1 year	<b>66,378,035.90</b>	55,417,496.05
1-2年(含2年)	1-2 years	<b>5,795,675.80</b>	4,681,978.47
2-3年(含3年)	2-3 years	<b>2,819,592.95</b>	923,765.73
3年以上	Over 3 years	<b>27,039,925.30</b>	27,450,583.35
小計	Subtotal	<b>102,033,229.95</b>	88,473,823.60
減：壞賬準備	Less: Provision for bad debts	<b>27,495,207.56</b>	26,825,322.27
合計	Total	<b>74,538,022.39</b>	61,648,501.33

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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	賬面餘額		期末餘額		賬面價值
		金額	比例(%)	金額	壞賬準備	
		Amount	% to total	Amount	Provision for bad debts Provision proportion (%)	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	19,881,403.36	19.49	19,881,403.36	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	82,151,826.59	80.51	7,613,804.20	9.27	74,538,022.39
其中：關聯方組合	Including: Related party portfolio	54,118,884.65	53.04	270,594.42	0.50	53,848,290.23
非關聯方組合	Non-related party portfolio	28,032,941.94	27.47	7,343,209.78	26.19	20,689,732.16
合計	Total	102,033,229.95	100.00	27,495,207.56	26.95	74,538,022.39

(續)

(Continued)

類別	Categories	賬面餘額		期初餘額		賬面價值
		金額	比例(%)	金額	壞賬準備	
		Amount	% to total	Amount	Provision for bad debts Provision proportion (%)	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	19,883,466.12	22.47	19,883,466.12	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	68,590,357.48	77.53	6,941,856.15	10.12	61,648,501.33
其中：關聯方組合	Including: Related party portfolio	37,214,489.21	42.06	186,072.45	0.50	37,028,416.76
非關聯方組合	Non-related party portfolio	31,375,868.27	35.47	6,755,783.70	21.53	24,620,084.57
合計	Total	88,473,823.60	100.00	26,825,322.27	30.32	61,648,501.33



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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. 單項計提壞賬準備的應收賬款

#### 3. Accounts receivable with provision made on an individual basis

單位名稱	Debtors	賬面餘額 Book balance	壞賬準備 Provision for bad debts	期末餘額 Closing balance	
				計提比例(%) Provision proportion (%)	計提理由 Reasons
KAB/VOLEX KABKableprektion	KAB/VOLEXKABKableprektion	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
瀋陽亨元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	China National Postal & Telecommunications APPLIANCE Middle & SOUTH Corp.	1,116,797.27	1,116,797.27	100.00	預計無法收回 Not expect to be recoverable
成都電纜廠銷售分部	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公司	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43單位	Other 43 companies	7,069,371.70	7,069,371.70	100.00	預計無法收回 Not expect to be recoverable
合計	Total	19,881,403.36	19,881,403.36		

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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. 按組合計提壞賬準備的應收賬款
- (1) 關聯方組合

4. Accounts receivable with provision made on a collective basis
- (1) Related party portfolio

賬齡	Age	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 (%)
1年以內(含1年)	Within 1 year	53,659,826.51	268,299.13	0.50
1-2年(含2年)	1-2 years			0.50
2-3年(含3年)	2-3 years	344,800.60	1,724.00	0.50
3年以上	Over 3 years	114,257.54	571.29	0.50
合計	Total	54,118,884.65	270,594.42	0.50

- (2) 非關聯方組合

- (2) Non-related party portfolio

賬齡	Age	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 (%)
1年以內(含1年)	Within 1 year	12,718,209.39	376,459.00	2.96
1-2年(含2年)	1-2 years	5,795,675.80	1,202,602.73	20.75
2-3年(含3年)	2-3 years	2,474,792.35	1,079,999.38	43.64
3年以上	Over 3 years	7,044,264.40	4,684,148.67	66.50
合計	Total	28,032,941.94	7,343,209.78	26.19

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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				期末餘額 Closing balance
			計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他變動 Others	
單項計提預期信用 損失的應收賬款	Receivable with provision made on an individual basis	19,883,466.12		2,062.76			19,881,403.36
按組合計提預期信用 損失的應收賬款	Receivable with provision made on a collective basis	6,941,856.15	671,948.05				7,613,804.20
其中：關聯方組合	Including: Related party portfolio	186,072.45	84,521.97				270,594.42
非關聯方組合	Non-related party portfolio	6,755,783.70	587,426.08				7,343,209.78
合計	Total	26,825,322.27	671,948.05	2,062.76			27,495,207.56

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
資陽中車電氣科技 有限公司	ZiYang CRRC Electrical Technology Co., Ltd.	2,062.76	催收 In the collection process
合計	Total	2,062.76	

#### 6. 本報告期無實際核銷的應收賬款

#### 6. No write-off Accounts receivables in current period

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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
成都四威高科技 產業園有限公司	Chengdu SIWI High-Tech Industrial Co, Ltd.	50,320,452.40	49.32	251,602.26
株洲中車時代電氣 股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd	3,863,944.28	3.79	114,372.75
中車株洲電力機車 有限公司	CRRC Zhuzhou Locomotive Co. Ltd	3,652,334.36	3.58	108,109.10
中車資陽機車 有限公司	CRRC Ziyang Co. Ltd	2,981,432.54	2.92	1,387,948.28
KAB/VOLEX KABKableprektion	KAB/VOLEX KABKableprektion	2,058,597.74	2.02	2,058,597.74
合計	Total	62,876,761.32	61.63	3,920,630.13

## 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	3,746,788.94	3,703,483.29
合計	Total	3,746,788.94	3,703,483.29

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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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	期初餘額 Opening balance
1年以內(含1年)	Within 1 year	<b>1,157,774.64</b>	607,923.02
1-2年(含2年)	1-2 years	<b>74,784.48</b>	342,872.45
2-3年(含3年)	2-3 years	<b>311,355.56</b>	821,707.90
3-4年(含4年)	3-4 years	<b>50,748.54</b>	83,544.48
4-5年(含5年)	4-5 years	<b>351,935.36</b>	94,766.82
5年以上	Over 5 years	<b>25,533,551.37</b>	25,485,812.01
小計	Subtotal	<b>27,480,149.95</b>	27,436,626.68
減：壞賬準備	Less: Provision for bad debts	<b>23,733,361.01</b>	23,733,143.39
合計	Total	<b>3,746,788.94</b>	3,703,483.29

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
暫付款項	Temporary advance payment receivable	<b>24,978,155.94</b>	24,517,728.13
押金、備用金、保證金	Deposit, reserve and assurance	<b>2,501,994.01</b>	2,918,898.55
合計	Total	<b>27,480,149.95</b>	27,436,626.68

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 十四·母公司財務報表主要項目註釋(續)

## 註釋2. 其他應收款(續)

## 其他應收款(續)

## 3. 按金融資產減值三階段披露

項目	Items	期末餘額			期初餘額		
		賬面餘額	壞賬準備	賬面價值	賬面餘額	壞賬準備	賬面價值
		Book balance	Provision for bad debts	Carrying amount	Book balance	Provision for bad debts	Carrying amount
第一階段	Phase I	3,765,617.03	18,828.09	3,746,788.94	3,722,093.76	18,610.47	3,703,483.29
第二階段	Phase II						
第三階段	Phase III	23,714,532.92	23,714,532.92		23,714,532.92	23,714,532.92	
合計	Total	27,480,149.95	23,733,361.01	3,746,788.94	27,436,626.68	23,733,143.39	3,703,483.29

## 4. 按壞賬準備計提方法分類披露

類別	Categories	賬面餘額		壞賬準備		賬面價值
		金額	比例(%)	金額	計提比例(%)	
		Amount	Proportion (%)	Amount	Proportion (%)	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	3,248,940.91	11.82	3,248,940.91	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	24,231,209.04	88.18	20,484,420.10	84.54	3,746,788.94
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	2,037,659.08	7.42	1,043,267.09	51.20	994,391.99
關聯方組合	Portfolio grouped with related party	2,501,994.01	9.10	12,509.97	0.50	2,489,484.04
其他往來組合	Others	19,691,555.95	71.66	19,428,643.04	98.66	262,912.91
合計	Total	27,480,149.95	100.00	23,733,361.01	86.37	3,746,788.94

## XIV. Notes to items of parent company balance sheet (Continued)

## Note 2 Other receivables (Continued)

## Other receivables (Continued)

## 3. Details of other receivable with impairment three phase

## 4. Details of accounts receivable with provision for bad debts on categories

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十四、母公司財務報表主要項目註釋(續)

#### 註釋2. 其他應收款(續)

##### 其他應收款(續)

4. 按壞賬準備計提方法分類披露(續)  
(續)

### XIV. Notes to items of parent company balance sheet (Continued)

#### Note 2 Other receivables (Continued)

##### Other receivables (Continued)

4. Details of accounts receivable with provision for bad debts on categories (Continued)  
(Continued)

類別	Categories	賬面餘額		期初餘額		賬面價值
		Book balance		Opening balance		
		金額	比例(%)	金額	計提比例(%)	
Amount	Proportion (%)	Amount	Proportion (%)	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	3,248,940.91	11.84	3,248,940.91	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	24,187,685.77	88.16	20,484,202.48	84.69	3,703,483.29
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	1,132,069.73	4.13	5,660.35	0.50	1,126,409.38
關聯方組合	Portfolio grouped with related party	1,959,272.09	7.14	9,796.36	0.50	1,949,475.73
其他往來組合	Others	21,096,343.95	76.89	20,468,745.77	97.03	627,598.18
合計	Total	27,436,626.68	100.00	23,733,143.39	86.50	3,703,483.29

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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. 單項計提壞賬準備的其他應收款情況

5. Other receivable with provision made on an individual basis

單位名稱	Debtors	賬面餘額 Book balance	壞賬準備 Provision for bad debts	期末餘額 Closing balance		計提理由 Reasons
				計提比例(%) Provision proportion (%)		
夏查德	XIA Chade	3,000,000.00	3,000,000.00	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
合計	Total	3,248,940.91	3,248,940.91			

6. 按組合計提壞賬準備的其他應收款

6. Other receivable with provision made on a collective basis

賬齡	Portfolio	賬面餘額 Book balance	期末餘額 Closing balance		計提比例(%) Provision proportion (%)
			壞賬準備 Provision for bad debts		
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	2,037,659.08	1,043,267.09		51.2
關聯方組合	Portfolio grouped with related party	2,501,994.01	12,509.97		0.50
其他往來組合	Others	19,691,555.95	19,428,643.04		98.66
合計	Total	24,231,209.04	20,484,420.10		86.37



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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	第二階段	第三階段	合計
		未來12個月 預期信用損失	整個存續期 預期信用損失 (未發生信用減值)	整個存續期 預期信用損失 (已發生信用減值)	
		Phase I	Phase II	Phase III	
		12-month expected credit losses	Lifetime expected credit losses (credit not impaired)	Lifetime expected credit losses (credit impaired)	Total
期初餘額	Opening balance	18,610.47		23,714,532.92	23,733,143.39
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	217.62			217.62
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	18,828.09		23,714,532.92	23,733,361.01

8. 本報告期無際核銷的其他應收款

8. No write-off Other receivables in current period

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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	款項性質	期末餘額	賬齡	佔其他應收款 期末餘額的比例(%)	壞賬準備 期末餘額
Debtors	Nature of receivables	Closing balance	Age	Proportion to the total balance of other receivables	Provision for bad debts
塔子山材料廠	應收暫付款	8,391,138.00	5年以上	30.54	8,391,138.00
Tazishan Material Factory	Temporary payment receivable		Over 5 years		
天韻科技(蘇州)有限公司	押金保證金	4,786,324.75	5年以上	17.42	4,786,324.75
Soundtek Technology (Suzhou) Co., Ltd.	Security deposit		Over 5 years		
深圳富璋實業有限公司	應收暫付款	3,566,915.53	5年以上	12.98	3,566,915.53
Shenzhen Fuyu Industrial Co., Ltd	Temporary payment receivable		Over 5 years		
夏查德	應收暫付款	3,000,000.00	5年以上	10.92	3,000,000.00
XIA Chade	Temporary payment receivable		Over 5 years		
中國普天信息產業股份有限公司	保證金	1,786,828.82	5年以上	6.50	8,934.14
China Potevio Company Limited	Deposit		Over 5 years		
合計	Total	21,531,207.10		78.35	19,753,312.42

## 註釋3. 長期股權投資

## Note 3 Long-term equity investments

款項性質	Items	期末餘額			期初餘額		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
對子公司投資	Investments in subsidiaries	104,938,195.86		104,938,195.86	104,938,195.86		104,938,195.86
對聯營、合營企業 投資	Investments in associates	31,751,682.11	298,559.72	31,453,122.39	36,586,189.46	298,559.72	36,287,629.74
合計	Total	136,689,877.97	298,559.72	136,391,318.25	141,524,385.32	298,559.72	141,225,825.60

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十四、母公司財務報表主要項目註釋(續)

#### 註釋3. 長期股權投資(續)

##### 1. 對子公司投資

被投資單位	Investees	初始投資成本 Initial investment cost (unit: 10,000)	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
成都中佳光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	1020萬美元 1020 USD	70,424,819.71			70,424,819.71		
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd	5982萬元	34,513,376.15			34,513,376.15		
合計	Total	5982	104,938,195.86			104,938,195.86		

##### 2. 對聯營、合營企業投資

被投資單位	Investees	期初餘額 Opening balance	本期增減變動 Increase/Decrease	其他 綜合收益調整 Adjustment on other comprehensive income
			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
聯營企業	Putian Fasten Cable			
其中：普天法爾勝光通信有限公司	Telecommunication Co., Ltd.	33,439,088.33		-1,985,965.94
成都八連接插件有限公司	Chengdu Bada Socket Connector Co., Ltd.	2,848,541.41		2,848,541.41
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	36,586,189.46		2,848,541.41

### XIV. Notes to items of parent company balance sheet (Continued)

#### Note 3 Long-term equity investments (Continued)

##### 1. Investments in subsidiaries

##### 2. Investments in associates

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 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、合營企業投資(續)

## 2. Investments in associates (Continued)

被投資單位	Investees	本期增減變動				期末餘額	減值準備 期末餘額
		其他權益變動	宣告發放現金 股利或利潤	計提減值準備	其他		
		Cash					
		Changes in other equity	dividend/Profit declared for distribution	Provision for impairment	Others	Closing balance	Closing balance of provision for impairment
聯營企業	Associates						
其中：普天法爾勝光 通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					31,453,122.39	
成都八達連接插 件有限公司	Chengdu Bada Socket Connector Co., Ltd.						
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					31,751,682.11	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		上期發生額	
		收入	成本	收入	成本
		Revenue	Cost	Revenue	Cost
主營業務	Main operations	29,750,312.27	23,050,364.69	26,733,076.75	25,373,187.52
其他業務	Other operations	21,590,974.66	8,109,793.32	18,539,656.44	7,372,509.77
合計	Total	51,341,286.93	31,160,158.01	45,272,733.19	32,745,697.29

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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. 合同產生的收入情況

##### 2. Details of contract revenue

合同分類	Categories	銅纜及相關產品 Copper cable and related products
一、商品類型	1. Product types	
軌道纜	Track cable	14,144,219.06
5G移動智能終端貿易	5G mobile intelligent terminal trade	414,275.53
光電纜組件	Optical cable assembly	15,164,519.62
加工服務	Processing service	
其他	Others	389,651.65
小計	Subtotal	30,112,665.86
二、按商品轉讓的時間分類 在某一時點轉讓	2. Recognition time Transferred at a point in time	30,112,665.86
合計	Total	30,112,665.86

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
權益法核算的長期股權 投資收益	Gain on disposal of long-term equity investments	-914,507.35	-3,341,024.34
處置長期股權投資產生的 投資收益	Investment income from long-term equity investments under equity method		
其他權益工具投資持 有期間的股利收入	Investment income from long-term equity investments under cost method		
其他	Others		59,003.10
合計	Total	-914,507.35	-3,282,021.24

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十五、補充資料

#### (一) 當期非經常性損益明細表

### XV. OTHER SUPPLEMENTARY INFORMATION

#### (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)	1,310,849.70	附註六註釋51 Section VI (Notes 51)
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	100,750.76	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	5,865.27	附註六 註釋44、45 Section VI (Notes 44 and 45)
其他符合非經常性損益定義的 損益項目	Other profit or loss satisfying the definition of non-recurring profit or loss	-10,152,640.82	一次性計提的 辭退福利 One-off provision of retiring benefits
減：所得稅影響額	Less: Business income tax effects		
少數股東權益影響額 (稅後)	Non-controlling interest affected (after tax)	38,280.00	
合計	Total	-8,773,455.09	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 十五、 補充資料(續)

#### (二) 淨資產收益率及每股收益

##### 1. 明細情況

### XV. OTHER SUPPLEMENTARY INFORMATION (Continued)

#### (II) RONA and EPS

##### 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	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	-0.32	-0.01	-0.01
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	0.84	0.02	0.02

## NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

## 十五、補充資料(續)

## (二) 淨資產收益率及每股收益(續)

## 2. 明細情況

XV. OTHER SUPPLEMENTARY INFORMATION  
(Continued)

## (II) RONA and EPS (Continued)

2. Calculation process of weighted average  
RONA

項目	序號	本期數
Item	Symbol	Current period cumulative
歸屬於公司普通股股東的淨利潤	A	-2,453,057.48
非經常性損益	B	-8,773,455.09
扣除非經常性損益後的歸屬於公司 普通股股東的淨利潤	C=A-B	6,320,397.61
歸屬於公司普通股股東的期初淨資產	D	755,847,159.19
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	E	
新增淨資產次月起至報告期期末的累計月數	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	G	
減少淨資產次月起至報告期期末的累計月數	H	
其他	Others	
其他權益工具公允價值變動引起的 淨資產增加	I	2,506,371.00
增減淨資產次月起至報告期 期末的累計月數	J	6
報告期月份數	K	6
加權平均淨資產	$L=D+A/2+E \times F /$ $K-G \times H / K \pm I \times J / K$	757,127,001.45
加權平均淨資產收益率	M=A/L	-0.32%
扣除非經常損益加權平均淨資產收益率	N=C/L	0.84%



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2023年1-6月 FOR THE SIX MONTHS TO 30 JUNE 2023

### 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

##### (1) 基本每股收益的計算過程

項目	序號	本期數
Item	Symbol	Current period cumulative
歸屬於公司普通股股東的淨利潤	A	-2,453,057.48
非經常性損益	B	-8,773,455.09
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤	C=A-B	6,320,397.61
期初股份總數	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	E	
發行新股或債轉股等增加股份數	F	
增加股份次月起至報告期末的累計月數	G	
因回購等減少股份數	H	
減少股份次月起至報告期末的累計月數	I	
報告期縮股數	J	
報告期月份數	K	6
發行在外的普通股加權平均數	$L=D+E+FxG/K-HxI/K-J$	
基本每股收益	M=A/L	-0.01
扣除非經常損益基本每股收益	N=C/L	0.02

##### (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

##### (1) Calculation process of basic EPS

##### (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  
(公章)

2023年8月26日

Chengdu SIWI Science and Technology Company Limited

26 August 2023



成都四威科技股份有限公司  
CHENGDU SIWI SCIENCE AND TECHNOLOGY  
COMPANY LIMITED