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2024 中期報告



於中華人民共和國註冊成立之股份有限公司 A joint stock limited liability company established in the People's Republic of China

關於我們

創美藥業股份有限公司(「本公司」 或「**我們**」,連同其附屬公司,統稱 「本集團」) (股份代號: 2289.HK) 主營醫藥分銷業務, 主要 向下游分銷商和零售終端分銷西藥、 中成藥、保健品等產品,同時也開展 第三方物流服務, 並提供醫藥產品諮 詢服務。本公司創立於 2000 年, 經 過 24 年的快速發展,已成長為華南 地區領先的醫藥分銷商之一。本公司 堅持「深耕廣東,輻射周邊」的發展 戰略, 立足於汕頭, 在廣州、珠海、 惠州、佛山及深圳成立子公司, 並擁 有四個現代化醫藥物流中心,專業的 營銷服務團隊以及運輸服務團隊,對 非招標市場實行「半徑 10 公里內一 日三配、50公里內一日兩配、250公 里內一日一配」的高效配送機制。本 公司具有現代化信息系統,涵蓋整個 醫藥分銷供應鏈,包括採購、銷售、 倉儲、運輸及交付等。本公司同時運 營自建的 B2B 電子商務平臺: 「創 美 e 藥」,供客戶線上下單、查詢及 支付等。本公司於 2023 年全國批發 企業主營業務收入前100位排序35。 本公司於廣東省醫藥流通企業排名第 6位。

2024 年上半年,本集團新獲得由藥 鏈圈認證中心頒發的 2023-2024 年度 醫藥物流配送優秀企業(連續4年獲 得)、2023-2024 年度現代醫藥物流 技術試驗基地(中心)(連續3年獲 得)、2023-2024 年度醫藥冷鏈最佳 物流中心(基地)(連續6年獲 得)、2023-2024 年度醫藥冷鏈物流 服務推薦企業(連續5年獲得),獲 得由中國(廣州)國際物流裝備與技 術展會組委會頒發的 2023-2024 年度 中國物流行業金螞蟻創新獎(連續7 年獲得)。

ABOUT US

Charmacy Pharmaceutical Co., Ltd. (the "Company" or "we", together with its subsidiaries, collectively, the "Group") (stock code: 2289.HK) is principally engaged in the pharmaceutical distribution business. It mainly distributes western medicine, Chinese patent medicine and healthcare products to downstream distributors and retail terminals, while conducting dealings in the third-party logistics business of medicines and providing pharmaceutical products related consulting services. Founded in 2000, over the past 24 years of rapid development, it has become one of the leading pharmaceutical distributors in the Southern China region. The Company adheres to the development strategy of "Intensive Engagement in Guangdong Province and Extensive Coverage across Surrounding Areas", based in Shantou, it has established subsidiaries in Guangzhou, Zhuhai, Huizhou, Foshan and Shenzhen, and has four modern pharmaceutical logistics centers., all equipped with Professional marketing service team, professional transportation teams, and has a highly efficient delivery mechanism of delivering pharmaceutical products three times per day for customers within a radius of 10 kilometers, twice per day for customers within a radius of 50 kilometers and once per day for those within a radius of 250 kilometers. In addition, the Company has a modern information system that covers the entire supply chain for pharmaceutical distribution, including procurement, sales, warehousing, transportation and delivery. Apart from that, the Company operates its own B2B ecommerce platform "Charmacy e-Medicine" (創美 e 藥), a platform for customers to place orders online, make inquires and payment, etc. In 2023, the Company ranked top 35 among top 100 the PRC wholesalers, in respect of revenue generated from the principal business. The Company ranked the 6th among the pharmaceutical distribution businesses in Guangdong Province.

In the first half of 2024, the Group was recognised as an Excellent Pharmaceutical Logistics and Distribution Enterprise in 2023–2024 by the Yaolianquan Certification Centre (for 4 consecutive years), a Modern Pharmaceutical Logistics Technology Test Base (Centre) in 2023–2024 (for 3 consecutive years), and the Best Pharmaceutical Cold Chain Logistics Centre (Base) in 2023–2024 (for 6 consecutive years), a Recommended Enterprise for Pharmaceutical Cold Chain Logistics Services in 2023–2024 (for 5 consecutive years), and awarded the China Logistics Industry "Golden Ant" Innovation Award in 2023–2024 by the Organising Committee of China (Guangzhou) International Logistics Equipment and Technology Exhibition (for 7 consecutive years).



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公司資料

CORPORATE INFORMATION

*董事	* DIRECTORS
執行董事	Executive Directors
姚創龍 (董事會副主席)	Yao Chuanglong (Vice-chairman of the Board)
鄭玉燕	Zheng Yuyan
張寒孜	Zhang Hanzi
非執行董事	Non-executive Directors
嚴京斌 (董事會主席)	Yan Jingbin (Chairman of the Board)
付征	Fu Zheng
徐飛	Xu Fei
獨立非執行董事	Independent non-executive Directors
李漢國	Li Hanguo
尹智偉	Wan Chi Wai Anthony
關鍵(又稱關蘇哲)	Guan Jian (also known as Guan Suzhe)
*監事	* SUPERVISORS
朱明洪	Zhu Minghong
張玲	Zhang Ling
鄭禧玥	Zheng Xiyue
*聯席公司秘書	* JOINT COMPANY SECRETARIES
黄慧玲	Wong Wai Ling
姚潔晞	Yao Jiexi
*審核委員會	* AUDIT COMMITTEE
尹智偉(主席)	Wan Chi Wai Anthony (Chairman)
徐飛	Xu Fei
關鍵	Guan Jian



*提名委員會	* NOMINATION COMMITTEE
關鍵(主席)	Guan Jian (Chairman)
姚創龍	Yao Chuanglong
李漢國	Li Hanguo
*薪酬委員會	* REMUNERATION COMMITTEE
李漢國(主席)	Li Hanguo (Chairman)
付征	Fu Zheng
尹智偉	Wan Chi Wai Anthony
*風險管理委員會	* RISK MANAGEMENT COMMITTEE
姚創龍(主席)	Yao Chuanglong (Chairman)
張寒孜	Zhang Hanzi
李漢國	Li Hanguo
*戰略發展委員會	* STRATEGIC DEVELOPMENT COMMITTEE
嚴京斌 (主席)	Yan Jingbin (Chairman)
姚創龍	Yao Chuanglong
鄭玉燕	Zheng Yuyan
*授權代表	* AUTHORISED REPRESENTATIVES
鄭玉燕	Zheng Yuyan
姚潔晞	Yao Jiexi
*核數師	* AUDITOR
信永中和會計師事務所(特殊普通合 夥)	ShineWing Certified Public Accountants (Special General Partnership)
*法律顧問	* LEGAL ADVISERS
德恒律師事務所(香港)有限法律責 任合夥(香港法律)	DeHeng Law Offices (Hong Kong) LLP (as to Hong Kong laws)
廣東信達律師事務所(中國法律)	Sundial Law Firm (as to the PRC laws)
*註冊辦公室及總部	* REGISTERED OFFICE AND HEADQUARTERS
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*主要往來銀行

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合和中心17樓1712-1716號舖

*公司網站

www.chmyy.com

*股份代號

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* PRINCIPAL PLACE OF BUSINESS IN HONG KONG

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* PRINCIPAL BANKS

China Guangfa Bank Co., Ltd. (Shantou Branch)

Industrial and Commercial Bank of China Limited (Shantou Branch)

* H SHARE REGISTRAR

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* STOCK CODE

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財務摘要

FINANCIAL SUMMARY

	截至 6 月 30 Six months e	同比變動	
項目 Item	2024 年 人民幣千元(未經審核) 2024 RMB'000 (Unaudited)	2023 年 人民幣千元(未經審核) 2023 RMB'000 (Unaudited)	(%) year-on-year change (%)
營業收入 Operating revenue	2,347,185	2,269,074	3.44
利潤總額 Total profit	38,928	35,157	10.72
歸屬於母公司股東的淨利潤 Net profit attributable to the shareholders of parent company	26,747	26,353	1.50
基本及稀釋每股收益 (以每股人民幣元列示) Basic and diluted earnings per share (expressed in RMB per share)	0.2477	0.2440	1.50

項目 Item	於 2024 年 6 月 30 日 人民幣千元 (未經審核) As at 30 June 2024 RMB'000 (Unaudited)	於 2023 年 12 月 31 日 人民幣千元 (經審核) As at 31 December 2023 RMB'000 (Audited)	變動 (%) change (%)
總資產 Total assets	3,270,652	3,247,656	0.71
總負債 Total liabilities	2,678,497	2,649,849	1.08
股東權益 Shareholders' equity	592,154	597,807	-0.95
每股淨資產 (以每股人民幣元列示) Net assets per share (as stated in RMB per share)	5.4829	5.5352	-0.95

管理層討論及分析

行業概覽

在「十四五」規劃的引領下,中國經 濟已邁入高質量發展階段。社會人口 老龄化進程加速、經濟水平與公眾健 康意識的不斷提升,我國正積極構建 起一個超級統一大市場,衛生健康事 業從「以治病爲中心」向「以人民健 康爲中心」轉變,以滿足國民對醫藥 健康服務日益增長的需求。在「雙循 環」新發展格局下,醫藥內需市場活 力得到進一步激發,中國醫改各項任 務加速落實深化,與數字科技發展形 成強大合力,推動中國醫藥流通行業 向高質量的發展方向邁進。此外,政 策層面也在加大對院內用藥市場的嚴 格規範與引導,促使藥品市場向更加 開放、多元的院外領域拓展, 賦予了 醫藥流通企業在産業鏈中越來越重要 的角色。這一角色轉變加快了藥品流 通市場的整合步伐,市場集中度日益 提升, 行業競爭從資源競爭轉型至能 力競爭。

藥品流通市場總體規模穩健,行業集 中度進一步提升

根據中華人民共和國商務部(「**商務** 部」)數據顯示,2022年,藥品批發 企業主營業務收入前100位佔全國醫 藥市場總規模的75.2%,同比增長 0.7%,佔全國藥品批發市場總規模的 96.1%。前瞻產業研究院預計,以複 合增長率為7%計算,到2028年中國 醫藥流通行業市場規模有望突破人民 幣4萬億元。

2021 年 10 月, 商務部發佈《關於 「十四五」時期促進藥品流通行業高

MANAGEMENT DISCUSSION AND ANALYSIS

INDUSTRY OVERVIEW

Under the guidance of the "14th Five-Year Plan", China's economy has entered a stage of high-quality development. With the accelerating population aging, the economic growth and the rising public health awareness, China is actively building a super unified market, and the healthcare sector is transforming from a "treating disease as the centre" approach to a "people's health as the centre" in order to satisfy the people's growing demand for pharmaceutical and healthcare services. Within the new "dualcirculation" development pattern, the domestic demand for pharmaceuticals has become more vibrant. Various tasks of China's healthcare reforms are implemented and deepened at an accelerating pace, and forming a strong synergy with the development of digital technology in driving the pharmaceutical distribution industry towards higher-quality development. In addition, policies for stricter regulation and guidance are being applied to the in-hospital pharmaceutical market, encouraging the expansion of the pharmaceutical market into the more open and diversified out-of-hospital market. This has elevated the role of pharmaceutical distributors in the industry chain. This role change has accelerated the pace of integration of the pharmaceutical distribution market. As a result, the market concentration is increasing, and the industry competition is changing from resources-based competition to capabilities-based competition.

The overall size of the pharmaceutical distribution market remains stable, and the market concentration continues to rise

According to the statistics of the Ministry of Commerce of the People's Republic of China (the "**Ministry of Commerce**"), in 2022, the top 100 pharmaceutical distribution enterprises accounted for more than 75.2% of China's total pharmaceutical market size, with a year-on-year growth rate of 0.7%, and they accounted for 96.1% of China's total pharmaceutical wholesale market size. Forward Industry Research Institute predicted that the market size of China's pharmaceutical distribution industry will exceed RMB4 trillion by 2028 when calculated with a compound growth rate of 7%.

In October 2021, the Ministry of Commerce issued the "Guidance on Promoting the High-Quality Development of the



質量發展的指導意見》(「**《指導意** 見》」)提出,到 2025 年藥品流通 行業與我國新發展階段人民健康需要 相適應,創新引領、科技賦能、覆蓋 城鄉、佈局均衡、協同發展、安全便 利的現代藥品流通體系更加完善;到 2025 年培育形成 1-3 家超人民幣 5 千 億元、5-10 家超人民幣千億元的大型 數字化、綜合性藥品流通企業,前 100 家藥品流通企業主營業務收入佔 同期全國醫藥市場總規模的 98%以 上,《指導意見》明確了藥品流通行 業發展方向,爲全行業實現高質量發 展提供了重要指引。

2024年6月,國務院發佈的《深化醫 藥衛生體制改革 2024 年重點工作任 務》,提出建設現代藥品流通體系, 提升藥品供應保障能力,完善短缺藥 品保供穩價機制。通過政策引導確保 藥品供應的穩定性和安全性,滿足人 民群眾的基本用藥需求,亦對藥品流 通領域提出了更高要求,強調數字化 轉型、供應鏈優化及藥品質量監控的 重要性。

近年來,隨著「處方外流」,「藥品 網絡銷售」等一系列政策措施的出 台, 醫藥銷售的重心正逐步從傳統的 醫院、門診等醫療機構向零售藥店轉 移,零售藥店市場地位逐漸突顯,給 承接處方藥銷售終端帶來可觀增量。 根據米內網數據, 2023年零售藥店終 端(實體藥店+網上藥店)市場銷售 規模超過人民幣 9,000 億元,同比增 長 6.5%,零售藥店終端市場份額佔 比逐年增長, 2023 年佔比為 29.3%, 同比增加 0.3 個百分點, 醫藥流通院 外市場份額佔比逐步提升。另外,根 據廣東省藥品監督管理局數據, 2023 年,廣東省藥店達70,009家,零售連 鎖總部和零售連鎖門店共計 32,885 Pharmaceutical Distribution Industry during the "14th Five-Year Plan" Period" (the "Guidance"), proposing that by 2025, the pharmaceutical distribution industry should adapt to the people's health needs in China's new development stage, and the modern pharmaceutical distribution system should be more innovative, technology-enabled, covering both urban and rural areas, balanced in layout, and collaboratively developed, and safe and convenient. By 2025, there will be one to three and five to ten large digitalised and comprehensive pharmaceutical distribution enterprises with a scale of over RMB500 billion and over RMB100 billion, respectively, being cultivated, and the top 100 pharmaceutical distribution enterprises will account for more than 98% of the total China's pharmaceutical market size in the same period. The Guidance points out clearly the development direction of the pharmaceutical distribution industry in the next five years, providing important guidelines for the industry to achieve high-quality development.

In June 2024, the State Council of the PRC issued the "Key Tasks for Deepening Healthcare Reform in 2024", proposing the formation of a modern pharmaceutical distribution system to enhance pharmaceutical supply security capabilities and improve the mechanism for guaranteeing the supply and stabilising the prices of pharmaceuticals in short supply. Policies aim to ensure the stability and safety of pharmaceutical supply and meet the people's basic pharmaceutical needs. This also sets higher requirements for the pharmaceutical distribution sector, highlighting the importance of digital transformation, supply chain optimisation and pharmaceutical quality monitoring.

In recent years, with the introduction of a series of policies and measures such as "prescription outflow" and "online sales of pharmaceuticals", the focus of pharmaceutical sales is gradually shifting from traditional hospitals, outpatient clinics and other medical institutions to retail pharmacies; retail pharmacies are gradually becoming more and more prominent in the market, bringing a considerable increment to the terminal sales of prescription pharmaceuticals. Statistics from MENET show that the sales by retail pharmacies terminal (physical pharmacies + online pharmacies) exceeded RMB900 billion in 2023, representing a year-on-year growth of 6.5%, and the market share of retail pharmacies terminal increased year by year, accounting for 29.3% in 2023, representing an increase of 0.3 percentage points year-on-year, and the market share of out-of-hospital pharmaceutical distribution gradually increased. In addition, according to the data from Guangdong Provincial Medical Products Administration, there were 70,009 pharmacies in Guangdong Province in 2023, including a total of 32,885 retail 家,佔比達 47.0%,連鎖化率持續提升。

總體上,全國藥品流通市場銷售規模 穩步增長,零售市場規模持續擴張, 整體呈現出行業集中度持續提升、專 業化服務不斷深化、網絡銷售管理趨 於規範化等良好態勢,行業整體正穩 步向高質量發展階段邁進。

醫改背景下醫藥生産商發力院外市 場,零售終端基礎扎實的流通企業獲 青睞

近年來,國內醫療改革深入推進,多 個旨在打破「以藥養醫」的政策相繼 出台(如「帶量採購」常態化推進、 「分級診療」體系日益完善、「雙通 道」機制全面鋪開以及「藥店納入門 診統籌」政策的廣泛實施),醫藥市 場的轉型步伐明顯加快,原本以院內 市場爲主的格局逐漸向院外市場傾 斜,院外市場的發展潛力得到進一步 釋放。根據米內網預測數據,到2029 年,院外市場有望以人民幣 1.6 萬億 元的總量,形成與院內市場並駕齊驅 甚至主導市場的新格局。

在愈發白熱化的市場競爭中,醫藥流 通企業正加速其商業模式的轉型升 級,並不斷探索創新服務理念與服務 模式,通過大數據、雲計算等新興技 術手段,實現精準營銷與差異化增值 服務,以滿足客戶日益多元化的需 求。同時,醫藥生産商則加大對於藥 品零售市場的投入和推廣,零售終端 基礎扎實的藥品流通企業將更多地獲 得生産商的青睞,鞏固市場開拓方面 的競爭優勢。 chain headquarters and retail chain stores which account for 47.0% of the total number of pharmacies, with the continuous increase in the proportion of chain pharmaceutical institutions.

Overall, the nationwide pharmaceutical distribution market size has been growing steadily, and the retail market size has continued to expand. The overall industry shows a good trend of rising industry concentration, deepening of professional services, and increasing standardisation of online sales management. To sum up, the pharmaceutical distribution industry as a whole is steadily moving towards the stage of high-quality development.

Against the backdrop of healthcare reform, pharmaceutical manufacturers are focusing more on out-of-hospital markets, and pharmaceutical distributors with a solid foundation for retail terminals are gaining favor

In recent years, China has been further promoting its healthcare reform, and has successively launched a number of policies aiming to eliminate the system of "covering hospital expenses with pharmaceutical sales" (e.g. the regularised advancement of "bulk purchase of pharmaceuticals", the improvement of diagnosis "hierarchical and treatment" system, the comprehensive spread of the "dual-channel" mechanism, and the extensive implementation of the policy for "incorporating pharmacies into outpatient coordination"), leading to an accelerated transformation of the pharmaceutical market. As a result, the structure that was originally dominated by the inhospital market gradually titled towards the out-of-hospital pharmaceutical market, and its development potential has been further released. According to the forecast data from MENET, by 2029, the out-of-hospital market is expected to reach a total of RMB1.6 trillion, on par with or even exceeding the in-hospital market.

Amidst the increasingly fierce market competition, pharmaceutical distribution companies are accelerating the transformation and upgrading of their business models, and constantly exploring innovative service concepts and service models to achieve precise marketing and differentiated valueadded services through big data, cloud computing and other emerging technologies, thereby meeting customers' increasingly diversified needs. Meanwhile, pharmaceutical manufacturers increase their investments and promotion in the pharmaceutical retail market, and pharmaceutical distribution enterprises with a solid foundation for retail terminals will gain more favour from manufacturers and consolidate their competitive advantages in market development.

醫藥物流領域多元化、數智化轉型提 速

數智化時代已經到來, 前沿技術領域 亮點頻現,人工智能、大數據、雲計 算、物聯網等新興技術與醫藥流通行 業深度融合,加速了醫藥流通行業的 數智化、多元化發展進程,推進「互 聯網+藥品流通」向更深處融入。在 此背景下,終端訂單趨於碎片化,對 流通企業精細化服務能力提出更高要 求。爲應對這一挑戰,全國性和區域 性醫藥流通企業向醫藥供應鏈解决方 案服務商轉型的趨勢更加顯現,他們 通過充分發揮自身物流網絡優勢,強 化自身規模化按需定制服務能力, 並 整合供應鏈上下游各環節資源,促進 「物流、信息流、資金流」三流融 合,構建並持續完善多元協同的醫藥 供應鏈體系,提供差異化的產品/服 務交付,爲醫藥企業提供全國、區域 内多倉聯動的高效第三方醫藥物流服 務。

藥品網售檢查指南發佈, 爲藥品網絡 交易提供可行性指導

2024年1月,國家藥品監督管理局發 佈《藥品網絡交易第三方平台檢查指 南(試行)》(「**《指南》**」),旨 在進一步規範藥品網絡交易行爲,確 保藥品網絡交易的安全性和合規性。 《指南》詳細列出了 40 項檢查要點 及其對應的檢查內容,明確了第三方 平台的責任範圍,爲藥品網絡交易提 供了明確可行的指導。指南順應了 「互聯網+醫療健康」的時代發展趨 勢,促進藥品網絡交易的健康發展。

以上數據及資料來源於:中華人民共 和國商務部;米內網;《中國藥品流 通行業發展報告》(2023);《中國藥

The pharmaceutical logistics sector is undergoing diverse and digital transformation at a faster pace

The era of digitalisation has arrived, and highlights of cuttingedge technologies are emerging frequently. The in-depth integration of artificial intelligence, big data, cloud computing, the Internet of Things and other emerging technologies with the pharmaceutical distribution industry has accelerated the digitalisation and diversification of the pharmaceutical distribution industry, and promoting the deeper integration of "Internet + pharmaceutical distribution". As a result, terminal orders are becoming more fragmented, requiring finer-grained service capabilities from distributors. To meet this challenge, the transformation of national and regional pharmaceutical distributors to solution providers in the pharmaceutical supply chain has become a more apparent trend. They facilitate the integration of "logistics, information flow, and capital flow", build and continue to improve a diversified and collaborative pharmaceutical supply chain system, deliver differentiated products/services, and provide efficient third-party pharmaceutical logistics services from multiple linked warehouses on national and regional scales by fully leveraging their own advantages of logistics network, strengthening their ability to provide on-demand customised services on a large scale, and integrating upstream and downstream resources throughout the supply chain.

NMPA issued the guidelines for inspection of online pharmaceutical sales, providing feasibility guidance for online pharmaceutical transactions

In January 2024, the National Medical Products Administration (NMPA) released the "Guidelines for Inspections of Third-Party Platforms for Online Pharmaceutical Transactions (Trial)" (the "Guidelines"), aiming to further standardise online pharmaceutical transactions and ensure the safety and compliance of online pharmaceutical transactions. The Guidelines detail 40 inspection points and their corresponding inspection contents, clarifying the scope of responsibilities of third-party platforms and providing clear and feasible guidance for online pharmaceutical transactions. The Guidelines align with the development trend of "Internet + Healthcare" and promote the healthy development of online pharmaceutical transactions.

The above data and data sources are from: Ministry of Commerce of the People's Republic of China; MENET; China Pharmaceutical Distribution Industry Development Report (2023); China Pharmaceutical Commerce; Guangdong Medical

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品流通》期刊;廣東省藥品監督管理 局;及《2022 年藥品流通行業運行統 計分析報告》

業務回顧

本集團的主要業務是於中國分銷藥 品,而絕大部分營業收入來自藥品分 銷。我們從醫藥生産商及分銷供應商 採購藥品,銷售予分銷商,零售藥 店,及民營醫院、診所、衛生站及其 他類客戶。

我們遵循制定的經營目標,繼續深耕 廣東及輻射周邊市場,積極拓展零售 終端網絡。截至2024年6月30日, 我們的分銷網絡覆蓋12,794名客戶, 其中611名爲分銷商,8,516名爲零售 藥店,3,667名爲民營醫院、診所、 衛生站及其他。較去年同期,客戶數 量增加532名,其中分銷商增加27 名,零售藥店增加452名,民營醫 院、診所、衛生站及其增加53名。

爲滿足客戶不同需求及增強客戶黏 性,我們與國內外知名廠商加強合 作,提高一級經銷產品的品種和規 模,持續優化產品結構,引進適銷、 毛利率高的優質產品,豐富產品種 類。於2024年6月30日,我們分銷 11,596 種產品,較上年度同期增加 838 種;共有供應商 1,052 家,其中 醫藥生產商 581 家及分銷供應商 471 家,較上年度同期增加44家。 Products Administration; and 2022 Operational Statistical Analysis Report of Pharmaceutical Distribution Industry.

BUSINESS REVIEW

The principal business of the Group is pharmaceutical distribution in the PRC, with most of our operating revenue derived from pharmaceutical distribution. We procure pharmaceutical products from pharmaceutical manufacturers and distributor suppliers and sell the products to distributor customers, retail pharmacy stores, private hospitals, clinics, health centres and other customers.

We followed the operation target set, and continued to explore Guangdong market in depth and radiate to surrounding areas, and actively developed the business with retail terminal network. As at 30 June 2024, our distribution network covered 12,794 customers, among which 611 were distributors, 8,516 were retail pharmacy stores and 3,667 were private hospitals, clinics, health centres and others customers, representing an increase of 532 in the number of customers, an increase of 27 distributors, an increase of 452 retail pharmacy stores, and an increase of 53 private hospitals, clinics, health centres and other customers compared to the same period last year.

In order to meet the different needs of customers and enhance customer adhesion, we strengthened cooperation with wellknown domestic and overseas manufacturers, and expanded the variety and scale of first-level distribution products; and continued to optimise product structure by introducing marketable, high-quality products with high profit margin to enrich product categories. As at 30 June 2024, we distributed 11,596 types of products, representing an increase of 838 products compared to the same period last year. We had a total of 1,052 suppliers, of which 581 were pharmaceutical manufacturers and 471 were distributor suppliers, representing an increase of 44 suppliers compared to the same period last year.



産品類別 Product Category	産品數量 Number of products 截至 6 月 30 日止六個月 For the six months ended 30 June			
	2024 年(未經審核) 2023 年(未經 2024 (Unaudited) 2023 (Unaudited)			
中成藥 Chinese patent medicines	4,445	4,158		
西藥 Western medicines	4,316	4,067		
其他 Others	2,835	2,533		
總計 Total	11,596	10,758		

打造優質醫藥營銷生態,攜手産業鏈 上下游實現共贏

本集團憑藉立體化營銷網絡優勢,攜 手品牌藥廠和下游客戶共同構建起了 完整的產業鏈和商業鏈,運用品種資 源匯聚、購銷渠道建設、交易撮合和 數智化物流等優勢,有效切中上下游 供求關係不平衡的痛點,極大地幫助 上游廠商降低渠道拓展難度,真正實 現品牌的價值與效益,並獲得眾多醫 藥品牌廠商的高度認可,諸如華潤三 九、廣藥白雲山、南京同仁堂、華潤 江中、潤美康醫藥、赫力昂、眾生藥 業、香雪製藥、蓮花峰等醫藥行業知 名品牌藥企均受益於我們的立體化營 銷網絡。

在此基礎上,我們持續深耕產品佈 局,不斷豐富產品線,同時創新性地 採用多維度營銷策略,如:品牌聯合 營銷、節點借勢營銷、差異化促銷、 新品品鑒會等,強化資源聯動和共

The Group builds a high-quality pharmaceutical marketing ecosystem and achieves win-win cooperation with the upstream and downstream along the industry chain

With its spatial marketing network, the Group collaborates with brand pharmaceutical manufacturers and downstream customers to build a complete industry and commercial chain. By aggregating product resources, building purchasing and sales channels, facilitating transactions, utilising digitalised logistics and leveraging other advantages, we effectively address the pain point of unbalancing in supply and demand, significantly channel expansion difficulties for upstream reducing manufacturers and realising the true value and benefits of their brands. Our efforts have been highly recognised by many brand pharmaceutical manufacturers. China Resources Sanjiu, Guangzhou Baiyunshan Pharmaceutical, Nanjing Tongrentang, China Resources Jiangzhong, MEDI' CARE, Haleon, Zhongsheng Pharmaceutical, Xiangxue Pharmaceutical, Lotus Peak and other well-known brands in the pharmaceutical industry have benefited from our spatial marketing network.

On this foundation, we continue to deepen our product portfolio, enrich our product lines and innovatively adopt multidimensional marketing strategies, such as joint brand marketing, event-driven marketing, differentiated promotions, and new product appreciation sessions. We strengthen resource integration 享,開拓多元化合作渠道,助力客戶 加深產品認知,促進產品高效流通。 通過優化立體化營銷網絡重塑資源矩 陣,我們在助力客戶在激烈的市場競 爭中深化產品認知的同時,還極大地 促進了產品的快速流通與高效轉化。 這一過程中,我們的終端合作夥伴不 僅實現了營業額與毛利潤的雙增長, 更在成本管理等關鍵運營指標上取得 了顯著提升,真正實現與合作客戶共 創業績新增長的目標。

新設深圳醫藥物流中心,爲大灣區終 端注入新動力

今年,本集團在深圳設立了大型醫藥 分揀配送中心(「深圳醫藥物流中 心」)。深圳作爲中國南部的經濟樞 紐, 深圳醫藥物流中心的落成將隨著 大灣區一體化的深入發展, 爲醫藥市 場的升級發展注入新動力。深圳醫藥 物流中心的運營將深化本集團在大灣 區城市的醫藥終端市場影響力,對於 本集團在廣東省珠三角及粵東區域的 物流網絡佈局具有重要戰略意義,不 僅鞏固了我們在該地區的領先地位, 也是對未來市場需求的前瞻性佈局, 對本集團整合藥品倉儲和運輸資源, 發展多倉協同、跨區配送,降低物流 成本及保證流通環節的藥品質量安全 起重要作用,同時也有利於本集團醫 藥第三方物流業務的拓展,爲實現長 期可持續發展奠定堅實基礎。

and sharing, and expand diverse cooperation channels to enhance customers' knowledge of our products and promote efficient distribution of our products. By optimising the spatial marketing network and reshaping the resource matrix, we not only deepen customers' knowledge of our products in the fierce market competition but also greatly facilitate the rapid distribution and efficient conversion of our products. In this process, our terminal partners not only realised growth in both turnover and gross profit, but also accomplished significant improvements in cost management and other key operational indicators, truly realising the goal of creating new performance growth with our customers.

The Group newly established Shenzhen Pharmaceutical Logistics Centre to further drive the terminals in the Greater Bay Area

This year, the Group established a large pharmaceutical sorting and distribution centre in Shenzhen ("Shenzhen Pharmaceutical Logistics Centre"). As Shenzhen is an economic hub in the southern China, the completion of the Shenzhen Pharmaceutical Logistics Centre will inject new momentum into the upgrading and development of the pharmaceutical market as the Greater Bay Area is further integrated. The operation of the Shenzhen Pharmaceutical Logistics Centre will deepen the Group's influence in the pharmaceutical terminal market in the cities in the Greater Bay Area. It is of strategic importance to the Group's logistics network deployment in the Pearl River Delta and eastern Guangdong, because it not only consolidates our market leadership in the region, but also serves as a forward-looking deployment for the future market demand. The establishment of the Shenzhen Pharmaceutical Logistics Centre plays a crucial role in integrating pharmaceutical warehousing and transportation resources. developing multi-warehouse coordination and cross-regional delivery, reducing logistics costs, and ensuring the quality and safety of pharmaceuticals along the distribution chain. It is also conducive to the expansion of the Group's third-party pharmaceutical logistics business, laying a



作爲華南地區領先的現代化醫藥供應 鏈服務商,本集團分別於廣州、汕 頭、深圳、珠海設立中大型現代化醫 藥配送中心,並配備了先進的冷鏈、 冷藏運輸車輛及智能倉儲設備,如 AS/RS 系統、溫濕度監測系統、智能 溫控系統等,保障倉配過程中藥品的 質量安全, 並大大降低人工、損耗等 物流成本,最大程度地滿足不同藥品 服務需求。同時,本集團還引入了配 套的信息化管理系統,利用先進的自 動化技術, 調度系統中的各項物流設 備,提供可視化設備監控、任務實時 监控及執行情况反饋,即時發現和定 位疑難問題,爲倉配工作的順利進行 保駕護航。

充分發揮物流領域優勢,第三方物流 業務邁上新台階

本集團擁有完善的物流網絡和信息系 統,統一GSP管理標準的倉儲條件, 以創美藥業(廣州)醫藥分揀配送中 心作爲核心倉,打造領先的區域物流 中心樞紐,通過與其他地區的物流中 心實現多倉協同,共享庫存及配送網 絡優勢,在全面滿足本公司自身醫藥 分銷業務快速增長對倉儲的需求的同 時,整合利用倉儲空間和物流配送能 力,可爲上下游客戶提供其他倉儲或 運輸等增值服務,爲本集團增創收 入,增強本集團多方位盈利能力。截 至2024年6月30日,本集團與多家 廠家、商業分銷商及連鎖藥店客戶達 solid foundation for long-term sustainable development.

As a leading service provider in the modern pharmaceutical supply chain in South China, the Group has established medium and large modern pharmaceutical distribution centres in Guangzhou, Shantou, Shenzhen and Zhuhai, where cold chain, refrigerated vehicles and intelligent warehousing equipment such as AS/RS systems, temperature and humidity monitoring systems, as well as intelligent temperature control systems are provided to ensure the quality and safety of pharmaceuticals during warehousing and distribution processes, which greatly reduce logistics costs such as labour costs and wear and tear, and meet the demand for different pharmaceutical services to the greatest extent possible. Meanwhile, the Group has introduced a supporting information management system which applies advanced automation technology to schedule various logistics equipment in the system. It also provides visual equipment monitoring, real-time task monitoring and implementation feedback to detect and locate difficult problems in real time, thereby ensuring smooth warehousing and distribution work.

Fully leveraged our advantages in the logistics field, elevating our third-party logistics business to a new level

The Group owns complete logistics network and information system and provides consistent warehousing conditions under the GSP management standards. With Charmacy Pharmaceutical (Guangzhou) Medicine Sorting and Distribution Centre as the core warehouse, the Group has built a leading regional logistics hub and collaborates with logistics centres in other regions to share inventory and distribution network advantages. This not only fully meets the warehousing demand of the Company's fastgrowing pharmaceutical distribution business, but also integrates and utilises the warehousing spaces and the logistics distribution capability to provide other value-added services such as warehousing or transportation for the upstream and downstream customers, which can generate additional revenue and enhance the profitability of the Group in all respects. As at 30 June 2024, 成第三方醫藥物流委托業務及其他倉 儲或運輸等增值服務合作,相應客戶 數量同比增加超 22%,相應收入同比 增長超 58%。

今年上半年,本集團成立了廣東創美 醫藥物流有限公司,主要經營國內貨 運代理,可爲第三方提供物流配送服 務。廣東創美醫藥物流有限公司將依 托本集團自身成熟的物流配送體系、 專業的運輸團隊,高效的物流服務能 力,進一步推動本集團第三方物流業 務走向規模化、標準化、專業化和智 能化,促進本集團在第三方物流領域 的快速發展,爲供應鏈提供更高效、 專業的物流配送服務,爲本集團帶來 新的利潤增長點,增強本集團的市場 競爭力。

今年上半年,本集團新獲得由藥鏈圈 認證中心頒發的 2023-2024 年度醫藥 物流配送優秀企業(連續 4 年獲 得)、2023-2024 年度現代醫藥物流 技術試驗基地(中心)(連續 3 年獲 得)、2023-2024 年度醫藥冷鏈最佳 物流中心(基地)(連續 6 年獲 得)、2023-2024 年度醫藥冷鏈物流 服務推薦企業(連續 5 年獲得),獲 得由中國(廣州)國際物流裝備與技 術展會組委會頒發的 2023-2024 年度 中國物流行業金螞蟻創新獎(連續 7 年獲得)。 the Group has built third-party pharmaceutical logistics commissioning business and other value-added services such as warehousing or transportation with multiple customers including manufacturers, commercial distributors and chain pharmacies, with the number of corresponding customers and corresponding revenue increasing by over 22% and 58% year-on-year, respectively.

In the first half of this year, the Group established Guangdong Charmacy Pharmaceutical Logistics Co., Ltd. (廣東創美醫藥物 流有限公司), which mainly operates as a domestic freight forwarding agent and can provide logistics and distribution services for third parties. Leveraging the Group's mature logistics and distribution system, professional transportation team and efficient logistics service capabilities, Guangdong Charmacy Pharmaceutical Logistics Co., Ltd. aims to make the Group's third-party logistics business more extensive, more standardised, more professional and more intelligent, promote the Group's rapid development of third-party logistics, and provide more efficient and professional logistics and distribution services for the supply chain, bringing new profit growth points for the Group and enhancing the Group's market competitiveness.

In the first half of this year, the Group was recognised as an Excellent Pharmaceutical Logistics and Distribution Enterprise in 2023 – 2024 by the Yaolianquan Certification Centre (for 4 consecutive years), a Modern Pharmaceutical Logistics Technology Test Base (Centre) in 2023 – 2024 (for 3 consecutive years), and the Best Pharmaceutical Cold Chain Logistics Centre (Base) in 2023 – 2024 (for 6 consecutive years), a Recommended Enterprise for Pharmaceutical Cold Chain Logistics Services in 2023 – 2024 (for 5 consecutive years), and awarded the China Logistics Industry "Golden Ant" Innovation Award in 2023 – 2024 by the Organising Committee of China (Guangzhou) International Logistics Equipment and Technology Exhibition (for 7 consecutive years).

未來展望

PROSPECTS



我們牢記「創造健康美好生活」的使 命,秉承「誠信經營,利他利眾,合 作共贏」的經營理念,堅持以「深耕 廣東,輻射周邊」爲市場戰略,致力 成爲中國醫藥健康産業最具市場競爭 力服務商。

當前,我國進入高質量發展階段,黨 的二十大對持續深化醫改的全面部署 已經取得顯著成效。在人口老齡化和 健康中國建設的雙重推動下,我國衛 生健康事業從「以治病爲中心」向 「以人民健康爲中心」轉變。隨著居 民健康消費升級,醫藥工業在供給側 結構性改革中加快步伐,以更好地滿 足人民群眾對美好生活的需求。同 時,醫藥衛生發展也將加快質量、效 率和動力變革,爲構建以國內大循環 爲主體、國內國際雙循環相互促進的 新發展格局提供支持。

爲順應新質生産力的發展趨勢,中國 正積極推動醫藥行業的數字化、智能 化轉型,通過大數據、人工智能等先 進技術的應用,提升醫藥研發、生 産、流通、服務等全鏈條的效率和質 量,我國醫藥流通供應鏈物流服務將 會更加完善。一方面,醫藥流通企業 將努力優化網絡結構及服務功能,加 快「渠道下沉、城鄉聯動」一體化發 展,提升藥品供應「最後一公里」服 務能力。另一方面,醫藥流通企業也 將利用數字技術持續賦能,發揮渠道 優勢,助力品牌廠商藥品上市推廣、 With the mission of "Creating Healthy and Beautiful Life" in mind and belief in the business philosophy of "Integrity, Altruism and Win-win Cooperation", we are committed to becoming the most competitive service provider in China's medical and healthcare industry by adhering to the market strategy of "Intensive Engagement in Guangdong Province and Extensive Coverage across Surrounding Areas".

Currently, China has entered a stage of high-quality development, and the comprehensive deployment at the 20th CPC National Congress on the continuous deepening of healthcare reform has achieved remarkable results. Under the dual impetus of population aging and the Healthy China initiative, China's health and wellness undertakings have shifted from on "treating diseases as the centre" to "people's health as the centre". With the upgrading of residents' health consumption, the pharmaceutical industry has accelerated its pace in the supply-side structural reform to better meet the people's demand for a better life. Meanwhile, the pharmaceutical and health sector will also accelerate the changes in quality, efficiency and power, supporting the formation of a new development pattern whereby domestic and foreign markets can boost each other, with the domestic market as the mainstay.

To adapt to the development trend of new quality productive forces, China is actively promoting the digitalisation and intelligent transformation of the pharmaceutical industry, improving the efficiency and quality of the entire pharmaceutical chain (pharmaceutical R&D, production, distribution, service, etc.) through the application of advanced technologies such as big data and artificial intelligence. The supply chain and logistics services in China's pharmaceutical distribution will become more complete. On one hand, pharmaceutical distribution enterprises will strive to optimise the network structure and service functions, accelerate the integrated development through "channel sinking and urban-rural coordination", and improve the service capabilities in the "last mile" of pharmaceutical supply. 倉儲和運輸管理、品牌營銷等方面的 工作。

「醫藥分開」一直是醫改的核心內容 之一。隨著「分級診療」,「處方外 流」等改革逐步深化,院外市場勢必 將承載更多公立醫院改革推動的流 出,形成萬億級的市場增量空間,院 外醫藥流通行業將迎來發展黃金期。 從長遠來看,在處方外流深入發展與 互聯網醫療技術持續賦能的趨勢之 下,實體藥店與醫藥電商作爲連接患 者與藥品的兩大關鍵渠道,將呈現出 齊頭並進、相互融合的發展態勢。

面對行業發展機遇,我們保持主動、 靈活的積極態度,響應國家政策導 向,並在實踐中努力貫徹實施醫藥行 業相關政策,緊抓政策機遇,把握市 場契機,不斷推進市場網絡拓展和服 務提升,加強精細化管理,促進高質 量發展,確保在夯實現有優勢的基礎 上持續提升競爭力。

一、堅持實施「深耕廣東,輻射周邊」的市場戰略

我們將堅持實施「深耕廣東,輻射周 邊」的市場戰略,建設全面覆蓋廣東 省及周邊地區的醫藥零售終端網絡。 我們將加強風險管理,提高經營質 On the other hand, pharmaceutical distribution enterprises will utilise digital technology to continuously empower themselves and give full play to their channel advantages, and help brand manufacturers in pharmaceutical marketing and promotion, warehousing and transportation management, brand marketing and other aspects.

"Separation of prescribing and dispensing" has always been one of the main focuses of healthcare reform. With the gradual deepening of reforms such as "hierarchical diagnosis and treatment" and "prescription outflow", the out-of-hospital market will inevitably receive more outflow driven by the reform of public hospitals, forming a trillion-level incremental market, and the out-of-hospital pharmaceutical distribution industry will experience a golden period of development. In the long run, with increasing prescription outflow and the continuous empowerment by the Internet-based medical technology, brick-and-mortar pharmacies and pharmaceutical e-commerce will advance side by side and in an integrated manner as the two key channels connecting patients and pharmaceuticals.

Faced with these industry development opportunities, we maintain a proactive, flexible and positive attitude, respond to national policy guidance, and strive to implement the relevant policies of the pharmaceutical industry in practice. We also seize policy and market opportunities, continuously promote the expansion of market network and service improvement, strengthen refined management, boost high-quality development, and ensure continuous improvement in competitiveness on the basis of consolidating our existing advantages.

I. Adhere to the strategy of "Intensive Engagement in Guangdong Province and Extensive Coverage across Surrounding Areas"

We adhere to the market strategy of "Intensive Engagement in Guangdong Province and Extensive Coverage across Surrounding Areas" and build a pharmaceutical retail terminal network with full coverage in Guangdong Province and its



量,把握基層醫療市場擴容的機遇, 不斷拓展和細化滲透每個區域的分銷 網絡,優化網點佈局,擴大零售藥 店、各類基層醫療衛生服務機構等醫 藥零售終端的藥品配送覆蓋面,全方 位實現廣東市場及周邊地區的銷售、 服務及物流網絡的密集覆蓋。

二、持續科技賦能,拓展企業數字化 邊界

我們將大力探索「互聯網+醫藥」、 數字化及人工智能協同領域,構建智 能化供應鏈管理系統,並加強全流程 的自動化管理。賦能人以價值,將大 量有邏輯規則、重複性工作由手動轉 爲自動,釋放人效,讓員工能夠專注 於更具創新性及競爭力的工作環節, 激發企業內生動力。賦能業務以速 度,爲上下游客戶提供更優質、高效 的服務體驗。賦能數據以觀察,實現 對過去 24 年行業數據積累和經驗沉 澱進行深度剖析,爲决策提供強有力 的支持。

我們將繼續依托強大的供應鏈優勢, 以 B2B 電商平台作爲載體,營銷及運 營爲助推,結合創新的技術和工具, 充分釋放「互聯網+」潛力,以滿足 交易場景的迭代需求,實現資源有效 整合、渠道優化配置以及供需的精准 匹配,賦能上下游企業,成爲客戶在 激烈的市場競爭中的戰略合作夥伴和 surrounding areas. We will strengthen risk management, improve operation quality, seize the opportunities arising from the expansion of the primary medical market, further construct the regional pharmaceutical distribution centres and constantly expand and develop the distribution networks in all areas by continuously expanding and refining the distribution networks that permeate into each region, optimising the network layout, and expanding the pharmaceutical delivery coverages of pharmaceutical retail terminals such as retail pharmacies and various grassroots medical and health service institutions to fully achieve a dense coverage of sales, service, and logistics network in Guangdong and its surrounding areas.

II. Continue to empower ourselves with technologies and expanding the enterprise's digital boundaries

We will vigorously explore "Internet + Pharmaceuticals", digitisation and artificial intelligence collaboration, build an intelligent supply chain management system, and enhance the automated management of the entire process. Empowering people with value, we will automate logical and repetitive tasks, unleashing human efficiency so that employees can focus on more innovative and competitive work, stimulating endogenous power within the enterprise. Empowering business with speed, we will provide upstream and downstream customers with higher-quality and more efficient service experiences. Empowering data with insights, we will conduct in-depth analysis of the accumulated industry data and experience over the past 24 years, providing strong support for decision-making.

We will continue to leverage our powerful supply chain advantages, use B2B e-commerce platforms as carriers, use marketing and operations as drivers, and combine innovative technologies and tools to fully unleash the potential of "Internet +" to meet the iterative needs of transaction scenarios, achieving effective integration of resources, optimal allocation of channels, and precise matching of supply and demand. We will empower upstream and downstream enterprises, becoming strategic

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可靠支持者。

三、縱深拓展與品牌廠商的戰略合作

我們將進一步深化與各品牌廠商的合 作,爭取更多轉戰非招標市場產品的 增長機會,豐富我們的產品組合,夯 實品種優勢,並充分利用本集團在醫 藥零售終端網絡資源及優勢,爲上游 供應商提供全方位、多樣化的品牌宣 傳及產品落地方案設計和支持服務保 障。

四、強化醫藥物流能力建設,積極拓 展第三方物流業務

我們將全方位整合運輸資源,加強智 慧物流能力建設,進一步提升配送服 務能力,並推進區域一體化物流的協 調發展,提高整體運營效率。我們將 充分發揮強大的物流倉儲能力,通過 整合藥品倉儲和運輸資源,實現多倉 協同。我們將進一步發揮本集團精細 化管理和服務的優勢,拓展終端配送 網絡,使醫藥物流網絡佈局更加合 理、高效。同時,我們將積極拓展第 三方醫藥物流業務,利用自身物流網 絡優勢,爲上游供貨商及下游客戶提 供專業便利的倉儲、物流及貨物運輸 等更多增值服務,以增強本集團市場 競爭能力和盈利能力。

五、積極尋找境內外產業合作機會, 促進集團高質量發展

partners and reliable supporters for our clients in the fierce market competition.

III. Vertically deepen and expand the strategic cooperation with brand manufacturers

We will further deepen our cooperation with brand pharmaceutical manufacturers to capture more growth opportunities in non-tendering market products, diversify our product portfolios and cement the strength of our products. Fully using the Group's pharmaceutical retail terminal network resources and advantages, we will provide upstream suppliers with comprehensive, diverse brand promotion and product launch design and support services.

IV. Continue to strengthen the capacity building for pharmaceutical logistics and actively expand third-party logistics business

We will integrate transportation resources in an all-round way, strengthen the formation of smart logistics capabilities, further enhance the distribution service capabilities, and promote the coordinated development of regional integrated logistics to improve the overall operational efficiency. We will fully leverage our strong logistics and storage capabilities, integrating pharmaceutical warehousing and transportation resources to achieve multi-warehouse collaboration. We will further leverage the Group's strengths in fine-grained management and services, expanding terminal distribution networks to build a more rational and efficient pharmaceutical logistics network. At the same time, we will actively expand the third-party pharmaceutical logistics business by using our own logistics network advantages to provide upstream suppliers and downstream customers with professional and convenient warehousing, logistics and cargo transportation, so as to enhance the Group's market competitiveness and profitability.

V. Proactively seek opportunities for industry cooperation both domestically and internationally to promote high-



我們將依托國有股東的豐富資源及優勢,積極尋找境內外的優質產品及項 目合作,優化本集團的產品供應鏈, 拓展更具盈利性的新業務,不斷優化 業態結構。引入新的技術和理念,進 一步強化本集團的軟實力和競爭力, 鞏固我們在華南地區醫藥非招標市場 的領先地位,爲醫藥流通行業創新和 發展貢獻力量。

展望未來,我們將持續把握醫藥非招 標市場未來增長潛力,加快複製成熟 的醫藥非招標市場運營模式,持續加 碼數字化建設和業務創新,致力提高 醫藥供應鏈運營效率,優化醫藥産品 組合及客戶服務體驗,降低醫藥流通 成本,努力成爲中國醫藥健康産業最 具市場競爭力服務商。

財務回顧

營業收入

quality development of the Group

With the abundant resources and advantages of our state-owned shareholders, we will actively seek high-quality products and projects at home and abroad, optimise the Group's product supply chain and expand more profitable new business to continuously optimise our business structure. We will also introduce new technologies and concepts to further strengthen the Group's soft power and competitiveness, consolidate our leading position in the non-tendering pharmaceutical market in South China, and contribute to the innovation and development of the pharmaceutical distribution industry.

Looking forward, we will continue to seize the future growth potential of the pharmaceutical non-tendering market, accelerate the duplication of the mature non-tendering pharmaceutical market operation model, redouble our efforts on digitisation and business innovation, strive to elevate the operation efficiency of our pharmaceutical supply chain, optimise the portfolio of pharmaceutical products and customer service experience, and reduce the cost of pharmaceutical distribution, endeavouring to become the most competitive service provider in the medical and healthcare industry in China.

FINANCIAL REVIEW

Operating revenue

	截至 6 月 30 日止六個月 For the six months ended 30 June		
項目 Item	2024 年 人民幣千元 (未經審核) 2024 RMB'000 (Unaudited)	2023 年 人民幣千元 (未經審核) 2023 RMB'000 (Unaudited)	
主營業務 Principal business	2,325,460	2,241,971	
其他業務 Other businesses	21,725	27,103	
營業收入 Operating revenue	2,347,185	2,269,074	

	截至 6 月 30 日止六個月 For the six months ended 30 June		
客戶類型 Customer type	2024 年 人民幣千元 (未經審核) 2024 RMB'000 (Unaudited)	2023 年 人民幣千元 (未經審核) 2023 RMB'000 (Unaudited)	
分銷商 Distributors	1,093,126	1,076,993	
零售藥店 Retail pharmacy stores	1,151,208	1,085,417	
民營醫院、診所、衛生站及其他 Private hospitals, clinics, health centres and others	81,126	79,561	
主營業務收入 Revenue from principal business	2,325,460	2,241,971	

截至 2024 年 6 月 30 日止六個月,我 們的主營業務收入來自向(i)分銷商客 戶;(ii)零售藥店;及(iii)民營醫院、 診所、衛生站及其他的產品銷售。截 至 2024 年 6 月 30 日止六個月,超過 96%的主營業務收入來自分銷商客戶 和零售藥店客戶。

本集團截至 2024 年 6 月 30 日止六個 月的營業收入爲人民幣 2,347.18 百萬 元,較截至 2023 年 6 月 30 日止六個 月的人民幣 2,269.07 百萬元增加 3.44%,主要得益於我們對非招標市 場的業務定位的堅守,以及「深耕廣 東,輻射周邊」的市場戰略的持續執 行。這不僅增強了我們在品牌廠商中 的認可度,也爲我們帶來了豐富的優 勢產品經銷權和項目合作機會。此 外,我們的產品供應滿足率和供應鏈 服務方面的優勢得到了客戶的廣泛認 可,進一步推動了品牌認知度提升, 爲主營業務的穩健增長提供了有力支 撐。 During the six months ended 30 June 2024, our revenue from principal business was derived from product sales to (i) distributor customers; (ii) retail pharmacy stores; and (iii) private hospitals, clinics, health centres and others. During the six months ended 30 June 2024, over 96% of our revenue from principal business was derived from distributor customers and retail pharmacy stores.

The operating revenue of the Group for the six months ended 30 June 2024 was RMB2,347.18 million, representing an increase of 3.44% from RMB2,269.07 million for the six months ended 30 June 2023, mainly attributable to our adherence to the nontendering market and the continuous implementation of the market strategy of "Intensive Engagement in Guangdong Province and Extensive Coverage across Surrounding Areas". This has not only enhanced our recognition among brand manufacturers but also brought us extensive advantageous product distribution rights and project cooperation opportunities. In addition, our product supply satisfaction rate and supply chain service advantages have been widely recognised by customers, further promoting brand awareness and providing strong support for the steady growth of our principal business.



營業成本、毛利及毛利率

本集團的營業成本由截至2023年6月 30日止六個月的人民幣2,126.72百萬 元增加2.41%,至截至2024年6月30 日止六個月的人民幣2,178.00百萬 元。有關變動幅度與營業收入變動基 本一致。

本集團的毛利由截至 2023 年 6 月 30 日止六個月的人民幣 142.35 百萬元增 加 18.85%,至截至 2024 年 6 月 30 日 止六個月的人民幣 169.18 百萬元。本 集團的毛利率由截至 2023 年 6 月 30 日止六個月的 6.27%,上升至 2024 年 6 月 30 日止六個月的 7.21%。本集團 毛利率上升主要由於第三方物流收入 增加,同比增長 58.49%,及本公司 主動調整産品結構,引進部分毛利率 較高的産品並淘汰部分毛利率較低的 產品。

銷售費用

本集團的銷售費用由截至2023年6月 30日止六個月的人民幣62.94百萬元 減少0.10%至截至2024年6月30日 止六個月的人民幣62.88百萬元,與 去年同期持平。

管理費用

本集團的管理費用由截至2023年6月 30日止六個月的人民幣18.95百萬元 增加23.12%至截至2024年6月30日 止六個月的人民幣23.33百萬元。主 要由於報告期內新增佛山房産折舊、 裝修費、物業管理費用人民幣0.74百 萬元,及職工薪酬效益獎金、培訓費

Operating cost, gross profit and gross profit margin

The Group's operating costs increased by 2.41% from RMB2,126.72 million for the six months ended 30 June 2023 to RMB2,178.00 million for the six months ended 30 June 2024. The magnitude of the change is basically flat with the change in operating revenue.

The Group's gross profit increased by 18.85% from RMB142.35 million for the six months ended 30 June 2023 to RMB169.18 million for the six months ended 30 June 2024. The Group's gross profit margin increased from 6.27% for the six months ended 30 June 2023 to 7.21% for the six months ended 30 June 2024, mainly due to the year-on-year increase in third-party logistics revenue of 58.49%, and the Company's active adjustment of product mix by replacing products with lower gross profit margin with those with higher gross profit margin.

Selling expenses

The Group's selling expenses decreased by 0.10% from RMB62.94 million for the six months ended 30 June 2023 to RMB62.88 million for the six months ended 30 June 2024, which was flat compared with the same period last year.

Management expenses

The Group's management expenses increased by 23.12% from RMB18.95 million for the six months ended 30 June 2023 to RMB23.33 million for the six months ended 30 June 2024, mainly due to the increase in depreciation, renovation and property management cost of the Foshan real estate by RMB0.74 million, and the increase in employee remuneration, bonus and training cost of RMB2.42 million during the Reporting Period.

財務費用

本集團的財務費用由截至2023年6月 30日止六個月的人民幣17.79百萬元 增加91.74%至截至2024年6月30日 止六個月的人民幣34.10百萬元,主 要由於短期借款較去年同期增加人民 幣212.08百萬元,導致相應利息費用 增加人民幣2.97百萬元,及貼現利息 較去年同期增加人民幣12.99百萬 元。

所得稅費用

本集團的所得稅費用由截至 2023 年 6 月 30 日止六個月的人民幣 8.80 百萬 元增加 38.34%至截至 2024 年 6 月 30 日止六個月的人民幣 12.18 百萬元。 均按會計準則確認當期所得稅費用和 調整遞延所得稅資産及遞延所得稅負 債。

淨利潤

本集團的淨利潤由截至 2023 年 6 月 30 日止六個月的人民幣 26.35 百萬元 增加 1.50%至截至 2024 年 6 月 30 日 止六個月的人民幣 26.75 百萬元。歸 屬於母公司股東的淨利潤由截至 2023 年 6 月 30 日止六個月的人民幣 26.35 百萬元增加 1.50%至截至 2024 年 6 月 30 日止六個月的人民幣 26.75 百萬 元,主要由於主營業務穩健增長。

流動資金及財務資源

於 2024 年 6 月 30 日,本集團持有現 金及銀行存款爲人民幣 130.58 百萬 元,而於 2023 年 12 月 31 日則爲人民

Finance costs

The Group's financial costs increased by 91.74% from RMB17.79 million for the six months ended 30 June 2023 to RMB34.10 million for the six months ended 30 June 2024, mainly due to the increase in short-term borrowing of RMB212.08 million compared to the same period last year, which led to the corresponding increase in interest expense of RMB2.97 million, and the increase in discount interest of RMB12.99 million compared with the same period last year.

Income tax expenses

The Group's income tax expense increased by 38.34% from RMB8.80 million for the six months ended 30 June 2023 to RMB12.18 million for the six months ended 30 June 2024. The current income tax expenses were recognised and the deferred income tax assets and liabilities were adjusted according to the accounting standards.

Net profit

The Group's net profit increased by 1.50% from RMB26.35 million for the six months ended 30 June 2023 to RMB26.75 million for the six months ended 30 June 2024. Net profit attributable to shareholders of the parent company increased by 1.50% from RMB26.35 million for the six months ended 30 June 2023 to RMB26.75 million for the six months ended 30 June 2024, mainly due to the steady growth of the principal business.

Liquidity and financial resources

As at 30 June 2024, the cash and bank deposits of the Group amounted to RMB130.58 million, while the cash and bank deposits amounted to RMB112.93 million as at 31 December



幣 112.93 百萬元。

於 2024 年 6 月 30 日及 2023 年 12 月 31 日,本集團分別錄得流動資產淨值 人民幣 194.72 百萬元及人民幣 193.14 百萬元。於 2024 年 6 月 30 日,本集 團的流動比率(按流動資産除以流動 負債計算)爲 1.07(2023 年 12 月 31 日: 1.07)。

本集團於 2024 年 6 月 30 日銀行借款 爲人民幣 797.20 百萬元(均爲短期借 款),而於 2023 年 12 月 31 日則爲人 民幣 587.99 百萬元(均為短期借 款)。所有銀行借款均按固定利率計 息。銀行借款的賬面值以人民幣爲單 位,與公平值相若。本集團並無使用 任何財務工具作對沖用途,亦無任何 以現有借款及/或其他對沖工具對沖 的外幣淨額投資。

應收票據、應收賬款及應收款項融資

於 2024 年 6 月 30 日,本集團應收票 據、應收賬款及應收款項融資金額爲 人民幣 1,105.81 百萬元,較 2023 年 12 月 31 日的人民幣 965.35 百萬元增 加人民幣 140.46 百萬元,主要由於本 期營業收入增加,反映本集團在市場 上取得的增長。本集團將持續加強應 收賬款管理,動態評估風險,實現資 金的高效利用和流動性管理。

應付票據及應付帳款

於 2024 年 6 月 30 日,本集團應付票 據及應付帳款金額爲人民幣 1,174.62 百萬元,較 2023 年 12 月 31 日的人民 幣 1,595.56 百萬元減少人民幣 420.94

2023.

As at 30 June 2024 and 31 December 2023, the Group recorded net current assets of RMB194.72 million and RMB193.14 million, respectively. As at 30 June 2024, the current ratio (based on the calculation of current assets divided by current liabilities) of the Group was 1.07 (31 December 2023: 1.07).

The bank borrowings of the Group as at 30 June 2024 were RMB797.20 million (all are short-term borrowings), and RMB587.99 million as at 31 December 2023 (all are short-term borrowings). All the bank borrowings bear fixed interest rates. The carrying amount of the bank borrowings is presented in RMB, and is approximate to the fair value. The Group did not use any financial instruments for hedging purposes or did not have any existing borrowings and/or other hedging instruments for hedging net foreign currency investments.

Bills receivables, trade receivables and account receivable financing

As at 30 June 2024, the Group's bills receivables, trade receivables and account receivable financing amounted to RMB1,105.81 million, representing an increase of RMB140.46 million compared to RMB965.35 million as at 31 December 2023. This was mainly due to the increase in operating revenue during the Reporting Period, which reflected the growth achieved by the Group in the market. The Group will continue to strengthen the management of accounts receivable, dynamically assess risks, and achieve efficient use of funds and liquidity management.

Bills payables and accounts payables

As at 30 June 2024, the Group's bills payables and accounts payables amounted to RMB1,174.62 million, representing a decrease of RMB420.94 million compared to RMB1,595.56 million as at 31 December 2023, which was mainly due to

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百萬元,主要由於本集團根據產品的 市場供需情况安排採購並有效配置資 金使用。

庫務政策

本集團在執行庫務政策上採取審慎的 財務管理策略,因而於報告期間內維 持健全的流動資金狀況。本集團不斷 評估其客戶的信貸狀況及財務狀況, 務求降低信貸風險。爲控制流動資金 風險,本公司董事(「**董事**」)會密 切監察本集團的流動資金狀況,確保 本集團的資産、負債及其他承擔的流 動結構符合不時的資金需要。

外匯風險

本集團的交易以人民幣計值。大多數 資產以及全部負債均以人民幣計值, 本集團須承擔的外匯風險極低。截至 2024年6月30日止六個月,本集團 並無利用任何財務工具對沖外幣風 險。

利率風險

於 2024 年 6 月 30 日,本集團並無以 浮動利率計息的銀行借款(2023 年 12 月 31 日: 無)。

資本負債比率

於 2024 年 6 月 30 日及 2023 年 12 月 31 日,本集團的資本負債比率列示如 下: procurement based on product supply and demand and effective fund use.

Treasury policy

The Group adopts a prudent financial management strategy in executing its treasury policy. Thus, a sound liquidity position was able to be maintained throughout the Reporting Period. The Group continues to assess its customers' credit and financial positions so as to minimise credit risks. In order to control liquidity risks, the directors of the Company (the "**Director(s)**") would closely monitor the liquidity position of the Group to ensure that its assets, liabilities and other flow structure committed by the Group would satisfy the funding needs from time to time.

Foreign currency exchange risk

The transactions of the Group are denominated in RMB, and most of the assets and all liabilities are denominated in RMB. The foreign exchange risk that the Group has to bear is extremely low. For the six months ended 30 June 2024, the Group did not use any financial instruments for hedging the foreign currency risk.

Interest rate risk

As at 30 June 2024, the Group had no bank borrowings which bear interest at a floating rate (31 December 2023: Nil).

Gearing ratio

Set out below is the Group's gearing ratios as at 30 June 2024 and 31 December 2023, respectively:

資本負債比率	2024 年 6 月 30 日 30 June 2024	2023 年 12 月 31 日 31 December 2023	
Gearing ratio	52.96%	44.28%	



註:資本負債比率等於期末債務淨額 除以總資本。債務淨額等於總借款減 現金及現金等價物;總資本等於債務 淨額與總權益總和。

資本承擔

於 2024 年 6 月 30 日,本集團無資本 承擔(2023 年 12 月 31 日: 無)。

僱員資料

於2024年6月30日,本集團共有834 名僱員(包括執行董事),較於2023 年6月30日增加23名。總員工成本 (包括董事、監事酬金)爲人民幣 45.83百萬元,而截至2023年6月30 日止六個月則為人民幣43.84 百萬 元。酬金乃參考市場常規及個別僱員 的表現、資歷及經驗釐定。

除基本薪金外,亦可視乎本集團的業 績及個人表現獲發花紅。其他員工福 利包括中國《勞動法》、《勞動合同 法》、《社會保險法》規則及規例以 及中國現行相關監管規定獲本集團聘 用的僱員而設的其他相關保險。

本集團僱員的薪金及福利均處於具競爭力的水準,僱員的待遇均在本集團 就薪酬及花紅設定的整體框架內按表 現釐定,而該框架每年進行檢討。

本集團注重僱員的職業發展,爲僱員 定期舉行內部培訓以及提供外部培訓 機會,支持與鼓勵僱員不斷進修,提 升僱員自身綜合素質及業務能力。

所持重大投資

截至 2024 年 6 月 30 日止六個月內, 本集團並無任何重大投資。

有關重大投資或資本資產的未來計劃

截至本報告日期,本集團並無有關重

Note: Gearing ratio is equal to net liabilities divided by aggregate capital as at the end of the period. Net liabilities represent total borrowings deducted by cash and cash equivalents; and aggregate capital is the sum of net liabilities and total equity.

Capital commitment

As at 30 June 2024, the Group did not have any capital commitment amounted. (31 December 2023: Nil).

Employees' information

As at 30 June 2024, the Group had a total of 834 employees (including executive Directors), representing an increase of 23 employees compared with the number of employees as at 30 June 2023. The total staff cost (including emoluments of directors and supervisors) was RMB45.83 million, as compared to RMB43.84 million for the six months ended 30 June 2023. The emoluments were determined with reference to market practice and the performance, qualification and experience of individual employees.

The employees are entitled to bonuses based on the results of the Group and individual performance other than basic salaries. Other staff benefits include other related insurances set up for the employees employed by the Group in accordance with the rules and regulations under Labor Law, Employment Contract Law, Social Insurance Law of the PRC and the current regulatory requirements of the PRC.

The salaries and benefits of the employees of the Group are kept at a competitive level. The employees are rewarded on a performance-related basis within the general framework of the Group's salary and bonus system, which is reviewed annually.

The Group focuses on the career development of its employees. We provide the employees with internal training and the opportunity of external training on a regular basis to support and encourage them to continuously study and improve their own integrated qualities and business capability.

Significant investments held

The Group had no significant investment during the six months ended 30 June 2024.

Future plans for material investments or capital assets

As at the date of this report, the Group has no future plans for

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大投資或資本資產的未來計劃。

有關附屬公司、聯營公司及合營企業 的重大收購及出售

截至 2024 年 6 月 30 日止六個月內, 本集團並無任何有關附屬公司、聯營 公司及合營企業的重大收購及出售。

資産抵押

於 2024 年 6 月 30 日,各銀行給予本 集團的授信額度為人民幣 1,527.00 百 萬元,本集團已動用之銀行信貸總額 為人民幣 1,168.33 百萬元,由(i)本集 團於 2024 年 6 月 30 日所持賬面值爲 人民幣 215.70 百萬元的物業及廠房; 及(ii)本集團於 2024 年 6 月 30 日所持 賬面值爲人民幣 67.93 百萬元的土地 使用權作抵押。

所有權或使用權受到限制的資產

於 2024 年 6 月 30 日,本集團受限制 的貨幣資金為人民幣 273.71 百萬元, 作為銀行承兌匯票保證金、借款保證 金;本集團受到限制的應收票據為人 民幣 3.16 百萬元,受限原因為質押予 銀行;本集團亦已抵押若干其他資產 合計人民幣 283.63 百萬元,作為本集 團借款之擔保。所有權或使用權受到 限制的資產合計人民幣 560.50 百萬 元。

或然負債

於 2024 年 6 月 30 日,本集團並無任 何重大或然負債(2023 年 12 月 31 日:無)。

報告期後重大事項

截至本報告日期,於報告期後本集團 概無須予披露的重大事項。

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material investments or capital assets.

Material acquisitions and disposals related to subsidiaries, associates and joint ventures

During the six months ended 30 June 2024, the Group had no material acquisitions and disposals of subsidiaries, associates and joint ventures.

Pledge of assets

As at 30 June 2024, the Group was granted a credit limit of RMB1,527.00 million by various banks, while the Group's utilised banking facilities amounted to RMB1,168.33 million, which were secured by (i) property and plant held by the Group with a carrying amount of RMB215.70 million as at 30 June 2024; and (ii) land use rights held by the Group with a carrying amount of RMB67.93 million as at 30 June 2024.

Assets subject to restrictions on ownership or use

As at 30 June 2024, the Group's restricted monetary funds amounted to RMB273.71 million, which served as deposit for bank acceptance bills and borrowings. The Group's restricted bills receivable amounted to RMB3.16 million, which were restricted for being pledged to banks. The Group also pledged certain other assets in the amount of RMB283.63 million as guarantee for the Group's borrowings. Assets subject to restrictions on ownership or use amounted to RMB560.50 million in total.

Contingent liabilities

As at 30 June 2024, the Group had no material contingent liabilities (31 December 2023: Nil).

Significant event after the Reporting Period

As at the date of this report, the Group had no significant event after the Reporting Period that is required to be disclosed.

INTERIM DIVIDEND



董事會(「**董事會**」)不建議就截至 2024 年 6 月 30 日止六個月派付中期 股息(2023 年中期股息:無)。

其他資料

企業管治常規

截至 2024 年 6 月 30 日止六個月內, 本公司一直遵守香港聯合交易所有限 公司(「**聯交所**」)證券上市規則 (「**上市規則**」)附錄 C1 所載之企 業管治守則的守則條文(「**守則條** 文」)。

本公司將繼續檢討其企業管治常規, 以提升其企業管治標準,遵守日益嚴 格的監管規定,並滿足本公司股東及 投資者日益增長的期望。

董事及監事進行證券交易之標準 守則

本公司已採納上市規則附錄 C3 所載 上市發行人董事進行證券交易的標準 守則(「標準守則」)為董事及本公 司監事(「監事」)進行本公司證券 交易之行為守則。本公司確認經向所 有董事及監事查詢,截至2024年6月 30日止六個月內所有董事及監事均遵 守了標準守則所載之規定標準。

根據香港上市規則第 13.51B 條 將予披露之資料

根據上市規則第 13.51B(1)條,於本 公司 2023 年年度報告日期至本公司 2024年中期報告日期期間,董事按第 13.51(2)條第(a)至(e)段及第(g)段規定 須予披露資料的變動如下:

獨立非執行董事李漢國先生自 2024 年1月起就任江西宏柏新材料股份有 The board of Directors (the "**Board**") does not recommend the payment of an interim dividend for the six months ended 30 June 2024 (interim dividend of 2023: Nil).

OTHER INFORMATION

CORPORATE GOVERNANCE PRACTICES

The Company had complied with the code provisions (the "Code **Provisions**") set out in the Corporate Governance Code contained in Appendix C1 to the Rules (the "Listing Rules") Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Stock Exchange") during the six months ended 30 June 2024.

The Company will continue to review its corporate governance practices in order to enhance its corporate governance standard, to comply with the increasingly tightened regulatory requirements and to meet the rising expectations of its shareholders and investors.

MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS AND SUPERVISORS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers (the "**Model Code**") set out in Appendix C3 to the Listing Rules as the code of conduct in dealings with the Company's securities for the Directors and supervisors of the Company (the "**Supervisor(s)**"). Having made enquiries with all Directors and Supervisors, the Company confirmed that all Directors and Supervisors had complied with the required standard as set out in the Model Code for the six months ended 30 June 2024.

INFORMATION TO BE DISCLOSED PURSUANT TO RULE 13.51B OF THE LISTING RULES

In accordance with Rule 13.51B(1) of the Listing Rules, the changes to information required to be disclosed by the Directors pursuant to paragraphs (a) to (e) and (g) of Rule 13.51(2) between the date of announcement of the Company's 2023 Annual Report and the date of announcement of the Company's 2024 Interim Report is set out below:

Mr. Li Hanguo, an independent non-executive Director, was appointed as an independent director of Jiangxi Hungpai New

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限公司(605366.SH)的獨立董事。

經本公司作出特定查詢及經董事及監 事確認後,除上文披露外,董事及監 事並無其他資料需根據上市規則第 13.51B(1)條予以披露。

購買、出售或贖回本公司上市證 券

截至 2024 年 6 月 30 日止六個月內, 本公司及其附屬公司概無購買、出售 或贖回本公司任何上市證券(包括出 售庫存股份(定義見上市規則))。 於 2024 年 6 月 30 日,本公司並無持 有任何庫存股份。

董事、監事及最高行政人員於股 份、相關股份及債權證之權益或 淡倉

於2024年6月30日,董事、監事及 本公司最高行政人員於本公司或相聯 法團(定義見證券及期貨條例(「證 券及期貨條例」)第 XV 部)的股 份、相關股份及債權證中,擁有已記 入根據證券及期貨條例第352條規定 存置的登記冊之權益,或根據標準守 則已知會本公司及聯交所的權益如 下: Material Co., Ltd. (605366.SH) with effect from January 2024.

After making specific enquiries by the Company and confirmed by the Directors and the Supervisors, save as disclosed above, there is no other information in respect of the Directors and the Supervisors required to be disclosed pursuant to Rule 13.51B(1) of the Listing Rules.

PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES OF THE COMPANY

For the six months ended 30 June 2024, the Company and its subsidiaries did not purchase, sell or redeem any of the listed securities of the Company (including sale of treasury shares (as defined under the Listing Rules)). As at 30 June 2024, the Company did not hold any treasury shares.

INTERESTS OR SHORT POSITIONS OF THE DIRECTORS, SUPERVISORS AND CHIEF EXECUTIVES IN THE SHARES, UNDERLYING SHARES, AND DEBENTURES

As at 30 June 2024, the interests of the Directors, Supervisors and chief executives of the Company in the shares, underlying shares and debentures of the Company or any of its associated corporations (as defined in Part XV of the Securities and Futures Ordinance (the "SFO")) as recorded in the register required to be kept under Section 352 of the SFO or as notified to the Company and the Stock Exchange pursuant to the Model Code were as follows:

董事姓名 Name of Director	身份/權益性質 Capacity/Nature of interest	股份類別及數目 Class and number of Shares	佔已發行股本總額的 概約持股百分比 ⁽¹⁾ Approximate shareholding percentage of the total issued share capital ⁽¹⁾
姚創龍先生 Mr. Yao Chuanglong	實益擁有人 Beneficial owner	34,530,000 股 H 股(L) 34,530,000 H Shares (L)	31.97%

「L」代表該名人士於股份的好倉 (定義見證券及期貨條例第 XV 部)。

The letter "L" denotes a person's long position (as defined under Part XV of the SFO) in the Shares.



附註:

(1)該計算乃基於本公司於 2024 年
6 月 30 日已發行 H 股股份(「H
股」)總數 108,000,000 股而得出。

除上文披露者外,於 2024 年 6 月 30 日,董事、監事及本公司最高行政人 員概無於本公司或其相聯法團(定義 見證券及期貨條例第 XV 部)任何股 份、相關股份或債權證中,擁有根據 證券及期貨條例第 XV 部第 7 及第 8 分部須知會本公司及聯交所的任何其 他權益或淡倉(包括彼等根據證券及 期貨條例有關條文被認為或視作擁有 的權益或淡倉),或根據證券及期貨 條例第 352 條須記錄在該條文所述登 記冊內或根據標準守則規定的任何其 他權益或淡倉。

董事及監事購買股份或債券的權 利

除「董事、監事及最高行政人員於股 份、相關股份及債權證之權益或淡 倉」一節所披露者外,於2024年6月 30日止六個月內的任何時間,本公司 或其任何附屬公司或同系附屬公司概 無訂立任何可使董事及監事通過購買 本公司或任何其他法人團體的股份或 債券而獲得利益的安排,且概無董事 及監事或任何彼等的配偶或未滿 18 歲的子女獲授予任何權利以認購本公 司或任何其他法人團體的股本或債務 證券的權利,亦無行使任何該等權 利。

主要股東於本公司股份及相關股 份中之權益及/或淡倉

Note:

(1) The calculation is based on the total number of 108,000,000 *H* shares in issue of the Company (the "**H** Share(s)") as at 30 June 2024.

Save as disclosed above, as at 30 June 2024, none of the Directors, Supervisors and chief executives of the Company has any other interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (as defined in Part XV of the SFO) which have to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which he/she is taken or deemed to have under such provisions of the SFO) or which are required to be entered in the register referred to therein pursuant to section 352 of the SFO or which are required pursuant to the Model Code.

DIRECTORS' AND SUPERVISORS' RIGHTS TO ACQUIRE SHARES OR DEBENTURES

Save as disclosed in the section headed "Interests or Short Positions of the Directors, Supervisors and Chief Executives in the Shares, Underlying Shares, and Debentures", at no time during the six months ended 30 June 2024, the Company, any of its subsidiaries or fellow subsidiaries was a party to any arrangement to enable the Directors and Supervisors to acquire benefits by means of acquisition of shares in, or debentures of, the Company or any other body corporate, or any Directors, Supervisors or their spouses or children under 18 years of age was granted any right to subscribe for Shares or debentures of the Company or any other body corporate or exercised any such right.

INTERESTS AND/OR SHORT POSITIONS OF THE SUBSTANTIAL SHAREHOLDERS IN THE

SHARES AND UNDERLYING SHARES OF THE COMPANY

於 2024 年 6 月 30 日, 就董事所知, 以下人士/實體(董事、監事及本公 司最高行政人員除外)於本公司股份 或相關股份中, 擁有或被視為擁有根 據根證券及期貨條例第 XV 部第 2 及 第 3 分部條文須向本公司披露的權益 或淡倉, 或已記入根據證券及期貨條 例第 336 條本公司須存置的登記冊內 的權益或淡倉: As at 30 June 2024, so far as the Directors are aware, the following persons/entities (other than any Directors, Supervisors or chief executives of the Company) had or deemed to have an interest or short position in the Shares or underlying Shares of the Company which fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or which had entered in the register required to be kept by the Company pursuant to section 336 of the SFO:

股東名稱/姓名 Name of shareholder	權益性質及身份 Nature and capacity of interest	股份數目及類別 Number and class of Shares	佔已發行股本股份的 概約持股百分比 ⁽¹⁾ Approximate shareholding percentage of the total issued share capital ⁽¹⁾
游澤燕女士 Ms. You Zeyan	配偶權益 ⁽²⁾ Interest of spouse ⁽²⁾	34,530,000 股 H股(L) 34,530,000 H Shares (L)	31.97%
	實益擁有人 Beneficial owner	29,050,000 股 H 股(L) 29,050,000 H Shares (L)	26.90%
江藥集團有限公司 (「 江藥 」) Jiangyao Group Co., Ltd. ("Jiangyao")	受控法團權益 ⁽³⁾ Interest in controlled corporation ⁽³⁾	17,420,000 股H股 (L) 17,420,000 H Shares (L)	16.13%
	持有股份的保證權益 的人 ⁽⁴⁾ Person having a security interest in shares ⁽⁴⁾	5,000,000 股 H 股(L) 5,000,000 H Shares (L)	4.63%
江西醫藥投資有限公司 Jiangxi Pharmaceutical Investment Co., Limited	實益擁有人 Beneficial owner	17,420,000 股H股 (L) 17,420,000 H Shares (L)	16.13%

「L」代表該名人士於股份的好倉 (定義見證券及期貨條例第 XV 部)。

附註:

(1)該計算乃基於本公司於 2024 年
6月30日已發行H股總數108,000,000
股而得出。

The letter "L" refers to a person's long position (as defined under Part XV of the SFO) in the Shares.

Notes:

(1) The calculation is based on the total number of 108,000,000H Shares in issue of the Company as at 30 June 2024.



(2) 游澤燕女士為本公司副主席兼 執行董事姚創龍先生的配偶,因此, 根據證券及期貨條例被視為於姚先生 持有的股份中擁有權益。

(3) 江藥全資持有江西醫藥投資有 限公司,因此,根據證券及期貨條 例, 江藥被視為於江西醫藥投資有限 公司持有的股份中擁有權益。

(4) 江藥擁有由姚先生向江藥質押 的5,000,000 股股份的保證權益。

除上文披露者外,於 2024 年 6 月 30 日,董事並不知悉任何其他人士/實 體(董事、監事及本公司最高行政人 員除外)於本公司中,擁有根據證券 及期貨條例第 XV 部第 2 及 3 分部之 條文須向本公司披露之股份或相關股 份之權益或淡倉,或已記入根據證券 及期貨條例第 336 條本公司須存置的 登記冊內的權益或淡倉。

審核委員會及審閱中期業績

本公司審核委員會(「**審核委員** 會」)由三名成員組成,包括兩名獨 立非執行董事和一名非執行董事,分 別爲尹智偉先生(主席)、徐飛先生 及關鍵先生。審核委員會向董事會報 告,並定期召開會議以檢討並提出推 薦建議以改進本集團的財務報告程序 及內部監控。除此之外,審核委員會 的主要職責是就對外聘核數師的委 任、重新委任和解聘向董事會提供推 薦建議,審閱本公司財務報表及財務 報告的重大意見和監察內部監控。

審核委員會已審閱截至 2024 年 6 月

(2) Ms. You Zeyan is the spouse of Mr. Yao Chuanglong, the vice chairman and executive Director of the Company. Therefore, she is deemed to be interested in these Shares held by Mr. Yao under the SFO.

(3) Jiangxi Pharmaceutical Investment Co., Limited is whollyowned by Jiangyao. Therefore, Jiangyao is deemed to be interested in the Shares held by Jiangxi Pharmaceutical Investment Co., Limited pursuant to the SFO.

(4) Jiangyao has security interest over 5,000,000 Shares, representing the Shares pledged by Mr. Yao in favour of Jiangyao.

Save as disclosed above, as at 30 June 2024, none of the Directors was aware that any other persons/entities (other than any Directors, Supervisors or chief executives of the Company) had an interest or short position in the Shares or underlying Shares of the Company which fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO or which had entered in the register required to be kept by the Company pursuant to section 336 of the SFO.

AUDIT COMMITTEE AND REVIEW ON THE INTERIM RESULTS

The audit committee of the Company (the "Audit Committee") consists of three members including two independent non-executive Directors and one non-executive Director, namely Mr. Wan Chi Wai Anthony (Chairman), Mr. Xu Fei and Mr. Guan Jian. The Audit Committee reports to the Board and holds regular meetings to review and make recommendations to improve the Group's financial reporting process and internal controls. Other than that, the primary duties of the Audit Committee are to make recommendations to the Board on the appointment, reappointment and removal of the external auditor, review the financial statements and material advice in respect of financial reporting and oversee internal control of the Company.

The Audit Committee has reviewed the unaudited interim

2024 中期報告 INTERIM REPORT

By order of the Board

Yan Jingbin

Chairman

Charmacy Pharmaceutical Co., Ltd.

Shantou, PRC, 28 August 2024

30日止六個月的未經審核中期簡明合 併財務報表,並認爲截至2024年6月 30日止六個月的中期業績乃根據適用 會計準則、規則及規例編制,並已作 出適當披露。 condensed consolidated financial statements for the six months ended 30 June 2024 and is of the view that the interim results for the six months ended 30 June 2024 has been prepared in accordance with the applicable accounting standards, rules and regulations, and appropriate disclosures have been duly made.

承董事會命

創美藥業股份有限公司

嚴京斌

主席

中國,汕頭,2024年8月28日



未經審核中期財務 報表

董事會欣然公佈本公司及其附屬公司 截至 2024 年 6 月 30 日止六個月未經 審核合併中期業績,連同 2023 年同 期之比較數字。

註:「本期」指 2024 年 1 月 1 日至 2024年6月 30日(未經審核),「上 期」指 2023 年 1 月 1 日至 2023 年 6 月 30 日(未經審核);「期末」指 2024年6月 30日(未經審核),「期 初」指 2024 年 1 月 1 日(未經審 核),「上年年末」指 2023 年 12 月 31 日(經審核),下同。

THE UNAUDITED INTERIM FINANCIAL STATEMENTS

The Board is pleased to announce the unaudited consolidated interim results of the Company and its subsidiaries for the six months ended 30 June 2024, together with the comparative figures for the corresponding period in 2023.

Note: "Current Period" means 1 January 2024 to 30 June 2024 (unaudited) and "Prior Period" means 1 January 2023 to 30 June 2023 (unaudited); "End of the Period" means 30 June 2024 (unaudited), "Beginning of the period" means 1 January 2024 (uaudited) and "End of Prior Year" means 31 December 2023 (audited).

未經審核合併資產負債表

於 2024 年 6 月 30 日 人民幣元

UNAUDITED CONSOLIDATED BALANCE SHEET

As at 30 June 2024 RMB

項目	Item	附註 五 Note	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
		V		1000 y 001
流動資産:	Current assets:			
貨幣資金	Monetary funds	1	404,288,707.41	634,197,229.09
交易性金融資産	Trading financial assets			
衍生金融資産	Derivative financial assets			
應收票據	Bills receivables	2	5,940,903.27	3,633,001.16
應收賬款	Trade receivables	3	1,038,779,729.36	961,718,850.06
應收款項融資	Account receivable financing	4	61,089,093.86	
預付款項	Prepayments	5	455,704,689.56	382,948,695.69
其他應收款	Other receivables	6	14,552,965.07	12,075,916.66
其中: 應收利息	Incl: Interest receivable			
應收股利	Dividends receivable			
買入返售金融資産	Buying back the sale of financial assets			
存貨	Inventories	7	797,815,948.51	775,841,635.16
合同資産	Contract assets			
持有待售資産	Assets held for sale			
一年內到期的非流動資産	Non-current assets due within one year			
其他流動資産	Other current assets	8	54,545,902.90	41,584,593.72
流動資産合計	Total current assets		2,832,717,939.94	2,811,999,921.54
非流動資産:	Non-current assets:			
債權投資	Debt investment			
其他債權投資	Other debt investment			
長期應收款	Long-term accounts receivable			
長期股權投資	Long-term equity investments			
其他權益工具投資	Other equity instrument investments			
其他非流動金融資產	Other non-current financial assets			
投資性房地産	Investment properties			
固定資産	Fixed assets	9	286,902,667.53	294,721,220.12
在建工程	Construction in progress			
使用權資産	Right-of-use assets	10	44,344,581.44	33,826,415.92
無形資産	Intangible assets	11	74,606,909.07	76,722,809.78
開發支出	Development expenditure			
商譽	Goodwill	12	6,024,104.16	6,024,104.16
長期待攤費用	Long-term expenses to be amortized	13	18,303,061.40	16,978,756.37
遞延所得稅資産	Deferred income tax assets	14	7,752,263.85	7,382,648.71
其他非流動資産	Other non-current assets			
非流動資産合計	Total non-current assets		437,933,587.45	435,655,955.06
資産總計	Total assets		3,270,651,527.39	3,247,655,876.60


項目	Item	附註 五 Note V	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
流動負債:	Current liabilities:	v		
短期借款	Short-term borrowings	16	797,200,645.30	587,994,113.46
交易性金融負債	Trading financial liabilities	10	171,200,045.50	507,777,115.40
衍生金融負債	Derivative financial liabilities			
應付票據	Bills payables	17	661,369,408.66	936,487,754.65
應付賬款	Account payables	18	513,250,134.88	659,073,566.35
預收款項	Advance receipts	10	515,250,151.00	000,010,000.00
合同負債	Contract liabilities	19	2,337,652.16	19,490,768.05
應付職工薪酬	Salaries payable to employees	20	5,324,590.29	9,688,286.53
應交稅費	Tax payables	20	52,468,544.30	55,950,428.80
其他應付款	Other payables	22	596,965,238.71	341,051,900.01
其中:應付利息	Incl: Interest payable	22	570,705,250.71	541,051,700.01
應付股利	Dividends payable		32,400,000.00	
持有待售負債	Liabilities held for sale		52,400,000.00	
一年內到期的非流動負債	Non-current liabilities due within one year	23	8,778,579.57	6,587,383.36
其他流動負債	Other current liabilities	23	303,894.79	2,533,799.78
流動負債合計	Total current liabilities	24	2,637,998,688.66	2,618,858,000.99
非流動負債:	Non-current liabilities:		2,037,770,000.00	2,010,050,000.77
長期借款	Long-term borrowings			
應付債券	Bonds payable			
其中:優先股	Incl: preferred stock			
永續債	perpetual note			
租賃負債	Lease liabilities	25	39,656,717.82	30,390,117.80
長期應付款	Long-term payables	20	5,000,11.02	50,550,117.00
長期應付職工薪酬	Long-term payroll payable			
預計負債	Estimated liabilities			
遞延收益	Deferred income			
遞延所得稅負債	Deferred income tax liabilities	14	842,029.08	600,901.51
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		40,498,746.90	30,991,019.31
負債合計	Total liabilities		2,678,497,435.56	2,649,849,020.30
股東權益:	Shareholders' equity:		,,,	,- ,- ,- , ·
股本	Share capital	26	108,000,000.00	108,000,000.00
其他權益工具	Other equity instruments		- , - , ,	, ,
其中:優先股	Incl: preferred stock			
永續債	perpetual note			
資本公積	Capital reserve	27	278,990,829.04	278,990,829.04
減:庫存股	Less: Treasury stock		<i>, ,</i>	, ,
其他綜合收益	Other comprehensive income			
專項儲備	Special reserve			
盈餘公積	Surplus reserve	28	29,661,138.05	29,661,138.05
一般風險準備	General Risk Preparation		- , - ,	- , - ,
未分配利潤	Unallocated profits	29	175,502,124.74	181,154,889.21
歸屬於母公司股東權益合計	Total equity attributable to the			
	shareholders of parent company		592,154,091.83	597,806,856.30
少數股東權益	Minority interests			
股東權益合計	Total shareholders' interests		592,154,091.83	597,806,856.30
負債和股東權益總計	Total liabilities and shareholders' interests		3,270,651,527.39	3,247,655,876.60

未經審核母公司資產負債表

於 2024 年 6 月 30 日 人民幣元

UNAUDITED BALANCE SHEET OF THE PARENT COMPANY

As at 30 June 2024 RMB

項目	Item	附註 十四 Note XIV	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
流動資産:	Current assets:			
貨幣資金	Monetary funds		190,967,129.71	217,959,848.86
交易性金融資産	Trading financial assets			
衍生金融資産	Derivative financial assets			
應收票據	Bills receivables		5,940,903.27	3,633,001.16
應收賬款	Account receivables	1	468,237,474.02	371,877,150.38
應收款項融資	Account receivable financing		49,905,274.97	
預付款項	Prepayments		88,687,129.61	86,577,404.76
其他應收款	Other receivables	2	699,794,111.19	413,652,378.56
其中: 應收利息	Incl: Interest receivable			
應收股利	Dividends receivable			
存貨	Inventories		175,853,244.57	173,668,920.22
合同資産	Contract assets			
持有待售資産	Assets held for sale			
一年內到期的非流動資産	Non-current assets due within one year			
其他流動資産	Other current assets		5,928,830.28	4,606,060.56
流動資産合計	Total current assets		1,685,314,097.62	1,271,974,764.50
非流動資産:	Non-current assets:			
債權投資	Debt investment			
其他債權投資	Other debt investment			
長期應收款	Long-term accounts receivable			
長期股權投資	Long-term equity investments	3	229,978,852.24	219,978,852.24
其他權益工具投資	Other equity instrument investments			
其他非流動金融資産	Other non-current financial assets			
投資性房地産	Investment properties		28,018,335.15	28,535,293.33
固定資産	Fixed assets		233,468,928.26	240,790,086.36
在建工程	Construction in progress			
使用權資産	Right-of-use assets		41,490,689.25	31,117,446.71
無形資産	Intangible assets		60,532,467.12	62,283,601.37
開發支出	Development expenditure			
商譽	Goodwill			
長期待攤費用	Long-term expenses to be amortized		15,163,417.01	13,603,674.56
遞延所得稅資産	Deferred income tax assets		2,213,277.19	1,789,461.21
其他非流動資産	Other non-current assets			
非流動資産:	Non-current assets:		610,865,966.22	598,098,415.78
資産合計	Total assets		2,296,180,063.84	1,870,073,180.28



項目	Item		期末餘額	上年年末餘額			
		十四	Closing balance	Closing balance of			
		Note		last year			
		XIV					
流動負債:	Current liabilities:						
短期借款	Short-term borrowings		358,221,157.95	334,132,918.32			
交易性金融負債	Trading financial liabilities						
衍生金融負債	Derivative financial liabilities						
應付票據	Bills payables		376,916,505.48	380,317,525.82			
應付賬款	Account payables		97,409,635.55	164,463,736.49			
預收款項	Advance receipts						
合同負債	Contract liabilities		1,220,653.96	18,468,535.71			
應付職工薪酬	Salaries payable to employees		3,050,063.65	5,326,060.59			
應交稅費	Tax payables		12,982,885.35	11,204,381.89			
其他應付款	Other payables		956,356,422.93	452,944,179.32			
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		8,182,469.69	6,039,021.93			
其他流動負債	Other current liabilities		158,685.02	2,400,909.68			
流動負債合計	Total current liabilities		1,814,498,479.58	1,375,297,269.75			
非流動負債:	Non-current liabilities:						
長期借款	Long-term borrowings						
應付債券	Bonds payable						
租賃負債	Lease liabilities		37,169,297.51	28,083,193.16			
長期應付款	Long-term payables						
預計負債	Estimated liabilities						
遞延收益	Deferred income						
遞延所得稅負債	Deferred income tax liabilities						
其他非流動負債	Other non-current liabilities						
非流動負債合計	Total non-current liabilities		37,169,297.51	28,083,193.16			
負債合計	Total liabilities		1,851,667,777.09	1,403,380,462.91			
股東權益:	Shareholders' equity:						
股本	Share capital		108,000,000.00	108,000,000.00			
其他權益工具	Other equity instruments						
資本公積	Capital reserve		282,204,487.50	282,204,487.50			
減:庫存股	Less: Treasury stock						
其他綜合收益	Other comprehensive income						
專項儲備	Special reserve						
盈餘公積	Surplus reserve		29,661,138.05	29,661,138.05			
未分配利潤	Unallocated profits		24,646,661.20	46,827,091.82			
歸屬於母公司股東權益合計	Total equity attributable to the		444,512,286.75	466,692,717.37			
	shareholders of parent company						
少數股東權益	Minority interests						
股東權益合計	Total shareholders' interests		444,512,286.75	466,692,717.37			
負債和股東權益總計	Total liabilities and shareholders' interests		2,296,180,063.84	1,870,073,180.28			

2024 中期報告 INTERIM REPORT

未經審核合併利潤表

UNAUDITED CONSOLIDATED INCOME STATEMENT

截至 2024 年 6 月 30 日止六個月

人民幣元

For the six months ended 30 June 2024

RMB

項目	Item	附註 五 Note V	本期發生額 Current period	上期發生額 Prior period
一、營業總收入	I. Total operating revenue		2,347,184,933.33	2,269,073,989.64
其中:營業收入	Incl: Revenue	30	2,347,184,933.33	2,269,073,989.64
二、營業總成本	II. Total operating cost		2,303,414,061.34	2,231,021,432.51
其中:營業成本	Incl: Operating cost	30	2,178,000,003.01	2,126,723,737.82
稅金及附加	Taxes and surcharges	31	5,100,228.91	4,620,057.41
銷售費用	Selling expenses	32	62,878,744.46	62,940,763.21
管理費用	Management expenses	33	23,332,387.57	18,950,898.38
研發費用	Research & development expenses			
財務費用	Finance costs	34	34,102,697.39	17,785,975.69
其中:利息費用	Incl: Interest expenses		33,101,117.52	16,790,181.85
利息收入	Interest income		2,882,746.74	2,374,764.20
加: 其他收益	Add: Other income	35	103,309.43	11,263.47
投資收益(損失以「-」號填列)	Investment income ("-" for loss)			
其中:對聯營企業和合營企業的 投資收益	Incl: Investment income from associates and joint ventures			
以攤餘成本計量的金融資 産終止確認收益	Financial assets measured at amortized cost are derecognized earnings			
匯兌收益(損失以「-」號填列)	Exchange gains("-" for loss)			
淨敞口套期收益(損失以「-」號 填列)	Frequent exposure to hedge gains ("–" for loss)			
公允價值變動收益(損失以「-」 號填列)	Gain on change in fair value ("–" for loss)			
信用減值損失(損失以「-」號填 列)	Impairment loss of credit ("-" for loss)	36	-708,853.67	-448,629.35
資産減值損失(損失以「-」號填 列)	Impairment loss of assets ("-" for loss)	37	-4,219,949.10	-3,636,965.88
資産處置收益(損失以「-」號填 列)	Gains on disposal of assets ("-" for loss)	38	395,944.96	4,654.23
三、營業利潤(虧損以「-」號填 列)	III. Operating profit ("-" for loss)		39,341,323.61	33,982,879.60
加:營業外收入	Add: Non-operating revenue	39	83,411.56	1,227,686.54
减:營業外支出	Less: Non-operating expenses	40	496,791.49	53,116.12
四、利潤總額(虧損總額以「-」號 填列)	IV. Total profit ("–" for total loss)		38,927,943.68	35,157,450.02
減:所得稅費用	Less: Income tax expense	41	12,180,708.15	8,804,904.87

創美藥業股份有限公司 CHARMACY PHARMACEUTICAL CO., LTD.

	,545.15
列) (一)按經營持續性分類 (I) By continuity of operations 26,747,235.53 26,352 1.持續經營淨利潤(淨虧損以 1.Net profit from continuing operation("-" 26,747,235.53 26,352 [-]號填列) for net loss) 26,747,235.53 26,352	,545.15 ,545.15
2.終止經營淨利潤(淨虧損以2.Net profit from discontinued operation("-" for net loss)	
	,545.15
1.歸屬於母公司股東的淨利潤1.Net profit attributable to the shareholders26,747,235.5326,352(淨虧損以「-」號填列)of parent company ("-" for net loss)	,545.15
2.少數股東損益(淨虧損以「-」 2.Profit of loss of minority interests ("-" 26,747,235.53 26,352 號填列) for net loss)	,545.15
六、其他綜合收益的稅後淨額 VI. Net of tax of other comprehensive income	
歸屬於母公司股東的其他綜合收 Net of tax of other comprehensive income 益的稅後淨額 attributable to the shareholders of parent company	
(一)不能重分類進損益的其他(I) Other comprehensive income not subject to reclassification to profit or loss	
1.重新計量設定受益計劃變動額 1. Remeasure the change in the set benefit plan	
2.權益法下不能轉損益的其他綜 2. Other comprehensive income under the equity method that cannot be converted into profit or loss	
3.其他權益工具投資公允價值變 3. Change in fair value of other equity instrument investments	
4.企業自身信用風險公允價值變4. Changes in the fair value of the enterprise's own credit risk	
5.其他 5. Others	
(二)將重分類進損益的其他綜(II) Other comprehensive income to be reclassified into profit or loss	
1.權益法下可轉損益的其他綜合 1. Other comprehensive income of 收益 convertible profit or loss under the equity method method	
2.其他債權投資公允價值變動 2. Changes in the fair value of other debt investments	
3.金融資産重分類計入其他綜合 3. The amount of financial assets 收益的金額 reclassified into other comprehensive income income	
4.其他債權投資信用減值準備 4. Other debt investment credit impairment provisions	
5.現金流量套期儲備(現金流量5. Cash flow hedging reserve (effective part of cash flow hedging profit or loss)	
6.外幣財務報表折算差額 6. Conversion difference of foreign currency statement 7.其他 7. Others	
image: Figure 1.5 Figure 1.5	
	,545.15
歸屬於母公司股東的綜合收益總 Total comprehensive income attributable to the shareholders of parent company 26,747,235.53 26,352	,545.15
歸屬於少數股東的綜合收益總額 Total comprehensive income attributable to minority interests	
八、每股收益: VIII. Earnings per share:	
(一)基本每股收益(元/股)(I) Basic earnings per share420.2477(二)稀釋每股收益(元/股)(II) Diluted earnings per share420.2477	0.2440 0.2440

未經審核母公司利潤表

人民幣元

UNAUDITED INCOME STATEMENT OF THE PARENT COMPANY

截至 2024 年 6 月 30 日止六個月

For the six months ended 30 June 2024

RMB

項目	Item	附註 十四 Note XIV	本期發生額 Current period	上期發生额 Prior period
一、營業收入	I. Operating revenue	4	876,929,400.22	928,191,088.32
減: 營業成本	Less: Operating cost	4	780,256,553.56	851,371,076.57
税金及附加	Taxes and surcharges		2,638,614.71	2,537,824.31
銷售費用	Selling expenses		41,948,163.76	38,846,925.76
管理費用	Management expenses		10,609,760.02	9,494,331.96
研發費用	Research & development expenses			
財務費用	Finance costs		25,857,447.69	11,997,092.22
其中:利息費用	Incl: Interest expenses		23,942,521.20	8,582,326.92
利息收入	Interest income		882,824.78	941,727.96
加:其他收益	Add: Other income		79,412.45	4,478.89
投資收益(損失以「-」號填列)	Investment income ("–" for loss)			
信用減值損失(損失以「-」號填	Impairment loss of credit ("-" for loss)		-876,717.08	187,265.97
列)			-870,717.08	187,203.97
資産減值損失(損失以「-」號填 列)	Impairment loss of assets ("-" for loss)		-868,429.79	-696,394.13
資産處置收益(損失以「-」號填 列)	Gains on disposal of assets ("–" for loss)		443,093.64	2,468.39
二、營業利潤(虧損以「-」號填 列)	II. Operating profit ("–" for loss)		14,396,219.70	13,441,656.62
加:營業外收入	Add: Non-operating revenue		4,801.19	166,589.41
减:營業外支出	Less: Non-operating expenses		421,063.02	45,968.77
三、利潤總額(虧損總額以「-」號 填列)	III. Total profit ("–" for total loss)		13,979,957.87	13,562,277.26
减:所得税費用	Less: Income tax expense		3,760,388.49	3,412,364.49
四、淨利潤(淨虧損以「-」號填	IV. Net profit ("–" for net loss)		10 010 5 (0 00	10 140 010 77
列)			10,219,569.38	10,149,912.77
(一)持續經營淨利潤(淨虧損以「-」號填列)	(I).Net profit from continuing operation ("–" for net loss)		10,219,569.38	10,149,912.77
(二)終止經營淨利潤(淨虧損以「-」號填列)	(II).Net profit from discontinued operation ("–" for net loss)			



項目	Item	附註 十四 Note XIV	本期發生额 Current period	上期發生额 Prior period
五、其他綜合收益的稅後淨額	V. Net of tax of other comprehensive income			
(一)不能重分類進損益的其他	(I) Other comprehensive income not			
綜合收益	subject to reclassification to profit or loss			
1.重新計量設定受益計劃變動額	1. Remeasure the change in the set benefit plan			
2.權益法下不能轉損益的其他綜 合收益	2. Other comprehensive income under the equity method that cannot be converted into profit or loss			
3.其他權益工具投資公允價值變 動	3. Change in fair value of other equity instrument investments			
4.企業自身信用風險公允價值變	4. Changes in the fair value of the			
動	enterprise's own credit risk			
5.其他	5. Others			
(二)將重分類進損益的其他綜 合收益	(II) Other comprehensive income to be reclassified into profit or loss			
一 ^一 口盘 1.權益法下可轉損益的其他綜合	1. Other comprehensive income of			
收益	convertible profit or loss under the equity method			
2.其他債權投資公允價值變動	2. Changes in the fair value of other debt investments			
3.金融資產重分類計入其他綜合	3. The amount of financial assets			
收益的金額	reclassified into other comprehensive income			
4.其他債權投資信用減值準備	4. Other debt investment credit impairment provisions			
5.現金流量套期儲備(現金流量	5. Cash flow hedging reserve (effective			
套期損益的有效部分)	part of cash flow hedging profit or loss)			
6.外幣財務報表折算差額	6. Conversion difference of foreign currency statement			
7.其他	7. Others			
六、綜合收益總額	VI. Total comprehensive income		10,219,569.38	10,149,912.77

2024 中期報告 INTERIM REPORT

未經審核合併現金流量表

截至 2024 年 6 月 30 日止六個月 人民幣元

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW

For the six months ended 30 June 2024

RMB

項目	Item	附註 五 Note V	本期發生額 Current period	上期發生額 Prior period
一、經營活動産生的現金流量:	I. Cash flow from operating activities:	·		
銷售商品、提供勞務收到的現金	Cash received from sales of goods and rendering of services		2,016,748,960.28	1,819,538,031.52
收到的稅費返還 收到其他與經營活動有關的現金	Tax refund received Other cash received relating to operating activities		155,369,283.40	33,088,148.93
經營活動現金流入小計	Sub-total of cash inflow from operating activities		2,172,118,243.68	1,852,626,180.45
購買商品、接受勞務支付的現金	Cash paid for purchases of goods and receiving services		2,079,949,592.54	1,865,154,812.68
支付給職工以及爲職工支付的現金	Cash paid to employees and on behalf of employees		48,387,597.43	52,258,600.94
支付的各項稅費	Cash paid for various taxes		31,750,871.03	22,195,289.28
支付其他與經營活動有關的現金	Other cash paid relating to operating activities		186,716,892.33	141,797,430.87
經營活動現金流出小計	Sub-total of cash outflow from operating activities		2,346,804,953.33	2,081,406,133.77
經營活動産生的現金流量淨額	Net cash flow from operating activities	43	-174,686,709.65	-228,779,953.32
二、投資活動産生的現金流量:	II. Cash flow from investing			
	activities:			
收回投資收到的現金	Cash received from sale of investments			
取得投資收益收到的現金	Cash received from investment gains			
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 received from disposal of fixed assets, intangible assets and other long-term assets		58,750.00	80,061,000.00
處置子公司及其他營業單位收到的 現金淨額	Net cash received from disposal of subsidiaries and other business units			
收到其他與投資活動有關的現金	Other cash received relating to investing activities			
投資活動現金流入小計	Sub-total of cash inflow from investing activities		58,750.00	80,061,000.00
購建固定資産、無形資産和其他長 期資産支付的現金	Cash paid for acquisition and construction of fixed assets, intangible assets and other long- term assets		9,878,973.77	30,177,424.60
投資支付的現金	Cash paid for acquisition of investments			
取得子公司及其他營業單位支付的 現金淨額	Net cash paid for acquisition of subsidiaries and other business units			
支付其他與投資活動有關的現金	Other cash paid relating to investing activities			
投資活動現金流出小計	Sub-total of cash outflow from investing activities		9,878,973.77	30,177,424.60
投資活動産生的現金流量淨額	Net cash flow from investing activities		-9,820,223.77	49,883,575.40

創美藥業股份有限公司 CHARMACY PHARMACEUTICAL CO., LTD.

項目	Item	附註 五 Note V	本期發生額 Current period	上期發生額 Prior period
三、籌資活動産生的現金流量:	III. Cash flow from financing activities:			
吸收投資收到的現金	Cash received from capital contributions			
其中:子公司吸收少數股東投資收 到的現金	Incl: Cash received by subsidiaries from capital contributions of minority shareholders			
取得借款收到的現金	Cash received from borrowings		599,972,611.09	550,434,027.78
收到其他與籌資活動有關的現金	Other cash received relating to financing activities		2,185,014,280.99	889,323,388.57
籌資活動現金流入小計	Sub-total of cash inflow from financing activities		2,784,986,892.08	1,439,757,416.35
償還債務支付的現金	Cash paid for repayment of debts		482,643,505.43	407,000,000.00
分配股利、利潤或償付利息支付的 現金	Cash payment for distribution of dividends and profits or interest payment		14,926,524.82	11,976,573.85
其中:子公司支付給少數股東的股 利、利潤	Incl: Cash paid to minority shareholders for distribution of dividends or profits by subsidiaries			
支付其他與籌資活動有關的現金	Other cash paid relating to financing activities		2,085,261,069.04	817,839,873.37
籌資活動現金流出小計	Sub-total of cash outflow from financing activities		2,582,831,099.29	1,236,816,447.22
籌資活動産生的現金流量淨額	Net cash flow from financing activities		202,155,792.79	202,940,969.13
四、匯率變動對現金及現金等價物的影 響	IV. Effect of change in exchange rates on cash and cash equivalents		2,856.37	12,702.30
	V. Net increase in cash and cash equivalents	43	17,651,715.74	24,057,293.51
加: 期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents for the period		112,928,817.62	68,861,408.60
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents for the period		130,580,533.36	92,918,702.11

2024 中期報告 INTERIM REPORT

未經審核母公司現金流量表

截至 2024 年 6 月 30 日止六個月

人民幣元

項目	Item	附註 Note	本期發生額 Current period	上期發生額 Prior period
一、經營活動産生的現金流量:	I. Cash flow from operating activities:			
銷售商品、提供勞務收到的現金	Cash received from sales of goods and rendering of services		1,439,152,136.26	684,233,199.25
收到的稅費返還 收到其他與經營活動有關的現金	Tax refund received Other cash received relating to operating activities		1,202,888,966.91	787,456,292.23
經營活動現金流入小計	Sub-total of cash inflow from operating activities		2,642,041,103.17	1,471,689,491.48
購買商品、接受勞務支付的現金	Cash paid for purchases of goods and receiving services		866,446,994.95	936,974,021.84
支付給職工以及爲職工支付的現金	Cash paid to employees and on behalf of employees		26,608,019.09	27,306,833.08
支付的各項稅費	Cash paid for various taxes		10,666,385.94	8,699,688.50
支付其他與經營活動有關的現金	Other cash paid relating to operating activities		1,817,644,792.84	662,008,444.18
經營活動現金流出小計	Sub-total of cash outflow from operating activities		2,721,366,192.82	1,634,988,987.60
經營活動產生的現金流量淨額	Net cash flow from operating activities		-79,325,089.65	-163,299,496.12
二、投資活動産生的現金流量:	II. Cash flow from investing activities:			
收回投資收到的現金	Cash received from sale of investments			
取得投資收益收到的現金	Cash received from investment gains			
處置固定資産、無形資産和其他 長期資産收回的現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets		17,500.00	80,011,000.00
處置子公司及其他營業單位收到 的現金淨額	Net cash received from disposal of subsidiaries and other business units			
收到其他與投資活動有關的現金	Other cash received relating to investing activities			
投資活動現金流入小計	Sub-total of cash inflow from investing activities		17,500.00	80,011,000.00
購建固定資産、無形資産和其他 長期資産支付的現金	Cash paid for acquisition and construction of fixed assets, intangible assets and other long-term assets		6,024,372.45	1,846,310.92
投資支付的現金	Cash paid for acquisition of investments			
取得子公司及其他營業單位支付 的現金淨額	Net cash paid for acquisition of subsidiaries and other business units		10,000,000.00	
支付其他與投資活動有關的現金	Other cash paid relating to investing activities			
投資活動現金流出小計	Sub-total of cash outflow from investing activities		16,024,372.45	1,846,310.92
投資活動産生的現金流量淨額	Net cash flow from investing activities		-16,006,872.45	78,164,689.08

UNAUDITED STATEMENT OF CASH FLOW OF THE PARENT COMPANY

For the six months ended 30 June 2024

RMB



項目	Item	附註 Note	本期發生額 Current period	上期發生額 Prior period
三、籌資活動産生的現金流量:	III. Cash flow from financing activities:			
吸收投資收到的現金	Cash received from capital contributions			
其中: 子公司吸收少數股東投資收到	Incl: Cash received by subsidiaries			
的現金	from capital contributions of minority shareholders			
取得借款收到的現金	Cash received from borrowings		265,700,000.00	372,100,000.00
收到其他與籌資活動有關的現金	Other cash received relating to financing activities		495,526,040.75	262,551,693.77
籌資活動現金流入小計	Sub-total of cash inflow from		761,226,040.75	634,651,693.77
	financing activities			
償還債務支付的現金	Cash paid for repayment of debts		333,600,000.00	223,400,000.00
分配股利、利潤或償付利息支付的現 金	Cash payment for distribution of dividends and profits or interest payment		10,593,441.18	7,942,880.24
其中:子公司支付給少數股東的股	Incl: Cash paid to minority			
利、利潤	shareholders for distribution of dividends or profits by subsidiaries			
支付其他與籌資活動有關的現金	Other cash paid relating to financing activities		293,474,953.55	303,417,811.02
籌資活動現金流出小計	Sub-total of cash outflow from financing activities		637,668,394.73	534,760,691.26
籌資活動産生的現金流量淨額	Net cash flow from financing activities		123,557,646.02	99,891,002.51
四、匯率變動對現金及現金等價物的影響	IV. Effect of change in exchange rates		2,856.37	12,702.30
··· _·· <u>_</u>	on cash and cash equivalents		,	,
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		28,228,540.29	14,768,897.77
加: 期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents for the period		58,655,358.03	58,281,002.69
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents for the period		86,883,898.32	73,049,900.46

2024 中期報告 2024 INTERIM REPORT

未經審核合併股東權益變動表

截至 2024 年 6 月 30 日止六個月

人民幣元

UNAUDITED CONSOLIDATED STATEMENT OF CHANGES IN SHAREHOLDERS'

EQUITY

For the six months ended 30 June 2024

RMB

項目	Item				equit	ty attributab	歸屬於母公司股 ble to the shareho	東權益	本期 current period rent company					少數股東權益 Minority	股東權益合計 Total of shareholders'
		股本 Capital stock	other eq 優先股	他權益工具 uity instruments 永續債 其他 Perpetual Other bond	資本公積 Capital surplus		其他綜合收益 Other comprehensive income	専項儲備 Special	盈餘公積 Surplus reserve	一般風險 準備 General risk reserve	未分配利潤 Undistributed profits	其他 Others	小計 Subtotal	interests	equity
一、上年年末餘額 加: 會計政策變更 前期差請更正 同一控制下企業合併 其他	I. Closing balance for last year Add: Changes in accounting policies Correction of previous errors Business combinations under common control Others	108,000,000.00			278,990,829.04				29,661,138.05		181,154,889.21		597,806,856.30		597,806,856.30
大吧 二、本期期初錄額 三、本期增減變動金額 (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	II. Opening balance for the period III. Movements in current period (1) Total comprehensive income (II) Injection and reduction 1. Shareholders' contribution to ordinary shares 2. Capital contribution by holders of other equity instruments	108,000,000.00			278,990,829.04				29,661,138.05		181,154,889.21 -5,652,764.47 26,747,235.53		597,806,856.30 -5,652,764.47 26,747,235.53		597,806,856.30 -5,652,764.47 26,747,235.53
 3.股份支付計入股東權益的金額 4.其他 (三)利潤分配 	 Share-based payment credited to shareholders' equity Others (III) Profit appropriation 										-32,400,000.00		-32,400,000.00		-32,400,000.00
 1.提取盈餘公積 2.提取一般風險準備 3.對股東的分配 4.其他 (四)股東權益內部結轉 	Appropriation of surplus reserve Appropriation of general risk provision Allocation oshareholders Others (IV) Internal carryover in shareholders' equities										-32,400,000.00		-32,400,000.00		-32,400,000.00
 資本公積轉增股本 2.盈餘公積轉增股本 3.盈餘公積彌補虧損 4.設定受益計劃變動額結轉留 	 Transfer of capital reserve to share capital Transfer of surplus reserve to share capital Surplus reserve for making up losses Change in defined benefit plan carried forward to retained earnings 														
存收益 5.其他綜合收益結轉留存收益 6.其他 (五)專項儲備 1.本期提取 2.本期使用	5. Other comprehensive income carried forward to retained earnings 6. Others (V) Special reserve 1. Appropriation for the period 2. Use in the period														
(六)其他 (六)其他 四、本期期末餘額	(VI) Others IV. Closing balance for the current period	108,000,000.00			278,990,829.04				29,661,138.05		175,502,124.74	-	592,154,091.83		592,154,091.83



項目	Item	股本 Capital stock	other eq 優先股	他權益工具 wity instruments 永續債 其他 Perpetual Others	。 資本公積 Capital surplus		歸屬 於母公司股東權益 table to the shareholders of j 其他綜合收益 專項儲備 Other Special comprehensive reserve income	上期 Prior period parent company 盈餘公積 Surplus reserve	一般風險 準備 General risk	未分配利潤 Undistributed profits	其他 Others	小計 Subtotal	少數股東權益 Minority interests	股東權益合計 Total of shareholders' equity
			stock	bond		stock			reserve					
一、上年年末餘額	I. Closing balance for last year	108,000,000.00			278,990,829.0	14		28,186,051.87		179,885,249.70		595,062,130.61		595,062,130.61
加:會計政策變更	Add: Changes in accounting policies													
前期差錯更正	Correction of previous errors													
同一控制下企業合併	Business combinations under common control													
其他	Others													
二、本期期初餘額	II. Opening balance for the period	108,000,000.00			278,990,829.0	4		28,186,051.87		179,885,249.70		595,062,130.61		595,062,130.61
三、本期増減變動金額	III. Movements in current period							1,475,086.18		1,269,639.51		2,744,725.69		2,744,725.69
(一) 綜合收益總額	(I) Total comprehensive income									51,344,725.69		51,344,725.69		51,344,725.69
(二)股東投入和減少資本	(II) Injection and reduction													
1.股東投入的普通股	1. Shareholders' contribution to ordinary shares													
 其他權益工具持有者投入 資本 	 Capital contribution by holders of other equity instruments 													
資本 3.股份支付計入股東權益的	 Share-based payment credited to shareholders' equity 													
5. 成历又刊司八成米惟量的 金額	5. Share-based payment credited to shareholders' equity													
4.其他	4. Others													
(三)利潤分配	(III) Profit appropriation							1,475,086.18		-50,075,086.18		-48,600,000.00		-48,600,000.00
1.提取盈餘公積	1. Appropriation of surplus reserve							1,475,086.18		-1,475,086.18		-40,000,000.00		-40,000,000.00
2.提取一般風險準備	2. Appropriation of general risk provision							1,175,000.10		1,175,000.10				
3.對股東的分配	3. Allocation to shareholders									-48,600,000.00		-48,600,000.00		-48,600,000.00
4.其他	4. Others									,,		,,		,
(四)股東權益內部結轉	(IV) Internal carryover in shareholders'													
	equities													
1.資本公積轉增股本	1. Transfer of capital reserve to share capital													
2.盈餘公積轉增股本	2. Transfer of surplus reserve to share capital													
3.盈餘公積彌補虧損	3. Surplus reserve for making up losses													
4.設定受益計劃變動額結轉	4. Change in defined benefit plan carried forward to													
留存收益	retained earnings													
5.其他綜合收益結轉留存收 益	Other comprehensive income carried forward to retained earnings													
6.其他	6. Others													
(五)專項儲備	(V) Special reserve													
1.本期提取	1. Appropriation for the period													
2.本期使用	2. Use in the period													
(六) 其他	(VI) Others													
四、本期期末餘額	IV. Closing balance for the current period	108,000,000.00			278,990,829.0	4		29,661,138.05		181,154,889.21		597,806,856.30		597,806,856.30

2024 中期報告 2024 INTERIM REPORT

未經審核母公司股東權益變動表

截至 2024 年 6 月 30 日止六個月

人民幣元

UNAUDITED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY OF THE PARENT COMPANY

For the six months ended 30 June 2024

RMB

項目	Item							本期	_				
		股本 Capital stock	other eq 優先股		他	資本公積 Capital surplus	演:庫存股 Less: Treasury stock	current perio 其他綜合收益 Other comprehensive income	專項儲備 Special	盈餘公積 Surplus reserve	未分配利潤 Undistributed profits	其他 Others	股東權益合計 Total of shareholders' equity
一、上年年末餘額	I. Closing balance for last year	108,000,000.00		bonu		282,204,487.50				29,661,138.05	46,827,091.82		466,692,717.37
加:會計政策變更	Add: Changes in accounting policies												
前期差錯更正	Correction of previous errors												
同一控制下企業合併	Business combinations under common control												
其他	Others												
二、本朔期初餘額	II. Opening balance for the period	108,000,000.00				282,204,487.50				29,661,138.05	46,827,091.82		466,692,717.37
三、本期増減變動金額	III. Movements in current period										-22,180,430.62		-22,180,430.62
(一) 綜合收益總額	(I) Total comprehensive income										10,219,569.38		10,219,569.38
(二)股東投入和減少資本	(II) Injection and reduction												
1.股東投入的普通股	1. Shareholders' contribution to ordinary shares												
2. 其他權益工具持有者投入資本	2. Capital contribution by holders of other equity instruments												
3.股份支付計入股東權益的金額	3. Share-based payment credited to shareholders' equity												
4.其他	4. Others												
(三)利潤分配	(III) Profit appropriation										-32,400,000.00		-32,400,000.00
1.提取盈餘公積	1. Appropriation of surplus reserve												
2.提取一般風險準備	2. Appropriation of general risk provision												
3.對股東的分配	3. Allocation to shareholders										-32,400,000.00		-32,400,000.00
4.其他	4. Others												
(四)股東權益內部結轉	(IV) Internal carryover in shareholders' equities												
1.資本公積轉增股本	1. Transfer of capital reserve to share capital												
2.盈餘公積轉增股本	2. Transfer of surplus reserve to share capital												
3.盈餘公積彌補虧損	3. Surplus reserve for making up losses												
4.設定受益計劃變動額結轉留存收益	4. Change in defined benefit plan carried forward to retained earnings												
5.其他综合收益結轉留存收益	5. Other comprehensive income carried forward to retained earnings												
6.其他	6. Others												
(五)專項儲備	(V) Special reserve												
1.本期提取	1. Appropriation for the period												
2.本期使用	2. Use in the period												
(六) 其他	(VI) Others												
四、本朔期末餘額	IV. Closing balance for the current period	108,000,000.00				282,204,487.50				29,661,138.05	24,646,661.20		444,512,286.75



項目	Item							上期					
		股本	其	他權益工具		資本公積	減: 庫存股	Prior period 其他綜合收益	專項儲備	盈餘公積	未分配利潤	其他	股東權益合計
		Capital stock		quity instrun	ients	Capital	Less:	Other	Special	Surplus	Undistributed	Others	Total of shareholders' equity
		-	優先股	永續債	其他	surplus	Treasury	comprehensive	reserve	reserve	profits		
			Preferred	Perpetual	Others		stock	income					
1 4 4 4 4 4			stock	bond									
一、上年年末餘額	I. Closing balance for last year	108,000,000.00				282,204,487.50				28,186,051.87	82,151,316.25		500,541,855.62
加:會計政策變更	Add: Changes in accounting policies												
前期差錯更正	Correction of previous errors												
同一控制下企業合併	Business combinations under common control												
其他	Others												
二、本期期初餘額	II. Opening balance for the period	108,000,000.00				282,204,487.50				28,186,051.87	82,151,316.25		500,541,855.62
三、本期増減變動金額	III. Movements in current period									1,475,086.18	-35,324,224.43		-33,849,138.25
(一) 綜合收益總額	(I) Total comprehensive income										14,750,861.75		14,750,861.75
(二)股東投入和減少資本	(II) Injection and reduction												
1.股東投入的普通股	1. Shareholders' contribution to ordinary shares												
2. 其他權益工具持有者投入資本	2. Capital contribution by holders of other equity instruments												
3.股份支付計入股東權益的金額	3. Share-based payment credited to shareholders' equity												
4.其他	4. Others												
(三)利潤分配	(III) Profit appropriation									1,475,086.18	-50,075,086.18		-48,600,000.00
1.提取盈餘公積	1. Appropriation of surplus reserve									1,475,086.18	-1,475,086.18		
2.提取一般風險準備	2. Appropriation of general risk provision												
3.對股東的分配	3. Allocation to shareholders										-48,600,000.00		-48,600,000.00
4.其他	4. Others												
(四)股東權益內部結轉	(IV) Internal carryover in shareholders' equities												
1.資本公積轉增股本	1. Transfer of capital reserve to share capital												
2.盈餘公積轉增股本	2. Transfer of surplus reserve to share capital												
3.盈餘公積彌補虧損	3. Surplus reserve for making up losses												
4.設定受益計劃變動額結轉留存收益	4. Change in defined benefit plan carried forward to retained earnings												
5.其他綜合收益結轉留存收益	5. Other comprehensive income carried forward to retained earnings												
6.其他	6. Others												
(五)專項儲備	(V) Special reserve												
1.本期提取	1. Appropriation for the period												
2.本期使用	2. Use in the period												
(六) 其他	(VI) Others												
四、本期期末餘額	IV. Closing balance for the current period	108,000,000.00				282,204,487.50				29,661,138.05	46,827,091.82		466,692,717.37

未經審核中期財務 報表附註

一、公司的基本情況

1、基本情況

創美藥業股份有限公司(以下簡稱"本 公司"或"創美藥業公司",在包含子公 司時簡稱"本集團")於 2000 年經汕頭 市經濟體制改革委員會、汕頭市經濟 委員會、汕頭市財政局、汕頭市國有 資產管理辦公室以汕改委[2000]6 號文 批准,由汕頭醫藥(集團)公司、汕 頭市創美貿易有限公司及汕頭市創美 廣告有限公司共同出資將"汕頭市醫藥 貿易發展公司"改組設立的有限責任公 司。公司於2000年3月6日取得汕頭 市工商行政管理局頒發的《企業法人 營業執照》。2015年5月28日,公司 變更名稱為創美藥業股份有限公司。 公司的註冊地為汕頭市龍湖區嵩山北 路 235 號, 統一社會信用代碼: 91440500722414635C。

本公司屬於醫藥流通行業,主要從事 醫藥產品分銷。主要經營範圍:藥品 批發,第三類醫療器械經營,食品銷售,道 路貨物運輸(不含危險貨物),城市配 送運輸服務(不含危險貨物),消毒器 械銷售,藥品互聯網信息服務,醫療器械 互聯網信息服務;藥品進出口,第一類 醫療器械銷售,第二類醫療器械銷售,保 健食品(預包裝)銷售,食品銷售(僅 銷售預包裝食品),國內貨物運輸代理, 信息諮詢服務(不含許可類信息諮詢

NOTES TO THE UNAUDITED INTERIM FINANCIAL STATEMENTS

I. GENERAL INFORMATION ABOUT THE COMPANY

1. General Information

As approved by Shantou Commission for Restructuring the Economic Systems, Shantou Economic Committee, Shantou Finance Bureau and Shantou State-owned Property Management Office with Circular [2000] No.6 of Shantou Reform Commission, Charmacy Pharmaceutical Co., Ltd. (hereinafter referred to as the "Company" or "Charmacy Pharmaceutical Company", together with its subsidiaries referred to as the "Group") was restructured from "Shantou Pharmaceutical Trading Development Company (汕頭市醫藥 貿易發展有限公司)" and established as a limited liability company by Shantou Medicine (Group) Limited (汕頭醫藥 (集團)公司), Shantou Chuangmei Trading Limited (汕頭市創 美貿易有限公司) and Shantou Chuangmei Advertising Limited (汕頭市創美廣告有限公司) with joint investments in 2000. The Company obtained the BUSINESS LICENSE OF THE ENTERPRISE LEGAL PERSON issued by Shantou Administration for Industry and Commerce on 6 March 2000. On 28 May 2015, the Company changed its name to Charmacy Pharmaceutical Co., Ltd. The registered address of the Company is No. 235 Song Shan North Road, Longhu District, Shantou City with a uniform social credit number of 91440500722414635C.

The Company operates in the pharmaceutical distribution industry and is mainly engaged in the distribution of pharmaceutical products. The business scope is: Licensed items: drug wholesale, distribution of Class III medical devices, food sale, road transportation of goods (excluding dangerous goods), urban distribution and transportation services (excluding dangerous goods), sale of disinfection equipment, online drug information services, and online medical device information services. Sale of Class I medical devices, sale of Class II medical devices, sale of health foods (prepackaged), sale of foods (only prepackaged foods), domestic cargo transportation agency, information consulting services (excluding information consulting services subject to



服務),健康諮詢服務(不含診療服 務),企業管理諮詢,普通貨物倉儲服務 (不含危險化學品等需許可審批的專 案),低溫倉儲(不含危險化學品等需 許可審批的專案),信息技術諮詢服務, 廣告設計、代理,非居住房地產租賃,倉 儲設備租賃服務,辦公設備租賃服務,消 毒劑銷售(不含危險化學品),衛生用 殺蟲劑銷售,化妝品批發,化妝品零售,衛 生用品和一次性使用醫療用品銷售,個 人衛生用品銷售,食品用洗滌劑銷售,日 用雜品銷售,日用品批發,化工產品銷售 (不含許可類化工產品),勞動保護用 品銷售,特種勞動防護用品銷售,初級農 產品收購,農副產品銷售,食用農產品初 加工,裝卸搬運,運輸貨物打包服務,包裝 服務,諮詢策劃服務,互聯網銷售(除銷 售需要許可的商品),食品互聯網銷售 (僅銷售預包裝食品),日用口罩(非 醫用)銷售,國內貿易代理,租賃服務 (不含許可類租賃服務),勞務服務 (不含勞務派遣),技術進出口,食 品進出口,貨物進出口。(依法須經 批准的專案,經相關部門批准後方可開 展經營活動)

本公司設有股東大會、董事會、監事 會、總經理。本公司下設營銷中心、 信息技術中心、物流中心、財務部等 職能部門。

本財務報告於 2024 年 8 月 28 日由本公司董事會批准報出。

二、財務報表的編制基礎

1.编制基礎

本集團財務報表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》及其應用指南、解釋及其他 相關規定(以下合稱"企業會計準 licensing), health consulting services (excluding medical services), enterprise management consulting, general cargo warehousing services (excluding hazardous chemicals and other items subject to licensing and approval), low-temperature warehousing (excluding hazardous chemicals and other items subject to licensing and approval), information technology consulting services, advertisement design and agency, nonresidential real estate leasing, warehousing equipment leasing services, office equipment leasing services, sale of disinfectants (excluding hazardous chemicals), sale of sanitary pesticides, cosmetics wholesale and retail, sale of sanitary products and disposable medical products, sale of personal hygiene products, sale of food detergents, sale of daily groceries, wholesale of daily necessities, sale of chemical products (excluding chemical products subject to licensing), sale of labor protection products, sale of special labor protection products, purchase of primary agricultural products, sale of agricultural by-products, primary processing of edible agricultural products, loading and unloading, cargo transportation and packing services, packaging services, consulting and planning services, online sale (except for sale of commodities subject to licensing), online sale of foods (only prepackaged foods), sale of daily masks (non-medical), domestic trade agency, and leasing services (excluding leasing services subject to licensing), labor services (excluding labor dispatching), import and export of technology, import and export of foods, and import and export of goods. (For special projects subject to approval according to law, business activities can be carried out only after being approved by relevant departments)

The Company has the General Meeting, the Board of Directors, the Board of Supervisors and the General Manager. The Company has functional departments such as marketing centre, operation and information technology center, logistics centre and finance department.

The financial report was approved and published by the Board of the Company on 28 August 2024.

II. BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS

1. Preparation basis

The financial statements of the Group are prepared according to the actually incurred transactions and matters, the Accounting Standards for Business Enterprises promulgated by the Ministry of Finance and its application guidelines,



則"),中國證券監督管理委員會(以下簡稱"證監會")《公開發行證券的 公司信息披露編報規則第15號一財務 報告的一般規定》(2023年修訂)及 相關規定,以及香港《公司條例》和 聯交所證券上市規則("上市規 則")的披露相關規定編制。

2.持續經營

本集團對自 2024 年 6 月 30 日起 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 項和情況。本財務報表以持續經營爲 基礎列報。

三、重要會計政策及會計估計

本集團根據實際生產經營特點制定的 具體會計政策和會計估計包括營業週 期、應收款項壞賬準備的確認和計 量、發出存貨計量、固定資產分類及 折舊方法、無形資產攤銷、收入確認 和計量等。

1.遵循企業會計準則的聲明

本財務報表符合企業會計準則的要求,真實、準確、完整地反映了本公司及本集團於2024年6月30日的財務 狀况以及本期經營成果和現金流量等 有關信息。

2.會計期間

本集團的會計期間為西曆1月1日至12 月31日。

3.營業週期

interpretations and other related provisions (hereinafter referred to as the "Accounting Standards for Enterprises"), the Preparation Rules for Information Disclosure by Companies Offering Securities to the Public No. 15 - General Provisions on Financial Reports (Revision 2023) of China Securities Regulatory Commission (hereinafter referred to as the "CSRC") and related provisions, and the Company Ordinance of Hong Kong, as well as disclosure related provisions in the securities listing rules of SEHK ("Listing Rules").

2. Going concern

The Group has conducted the evaluation on the 12-month going concern capacity from 30 June 2024. According to the evaluation, no matters or circumstances which give rise to great doubts about the going concern capacity are found. The financial statements are presented on the basis of going concern.

Ⅲ. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES

Tips for specific accounting policies and accounting estimates: The specific accounting policies and accounting estimates formulated by the Group according to the actual production and operation characteristics include business cycle, recognition and measurement of bad debt reserves for receivables, measurement of issued inventory, classification and depreciation methods of fixed assets, amortization of intangible assets, and recognition and measurement of income.

1. Declaration on compliance with Accounting Standards for Enterprises

The financial statements meet the requirements of the Accounting Standards for Business Enterprises, and truly, accurately and completely reflect the financial situation of the Company and the Group on 30 June 2024, and the operating results and cash flow, as well as other related information in this period.

2. Accounting period

The Group's accounting period begins on 1 January and ends on 31 December of the calendar year.

3. Business cycle



本集團營業週期為 12 個月,並以其作 為資產和負債的流動性劃分標準。

4.記賬本位幣

本集團以人民幣為記賬本位幣。

5.同一控制下和非同一控制下企業合併 的會計處理方法

(1) 同一控制下的企業合併

參與合併的企業在合併前後均受同一 方或相同的多方最終控制且該控制並 非暫時性的,爲同一控制下的企業合 併。

本集團作為合併方,在同一控制下企 業合併中取得的資產和負債,在合併 日按被合併方在最終控制方合併報表 中的賬面價值計量。取得的淨資產賬 面價值與支付的合併對價賬面價值的 差額,調整資本公積;資本公積不足 沖減的,調整留存收益。

(2) 非同一控制下的企業合併

參與合併的各方在合併前後不受同一 方或相同的多方最終控制的,爲非同 一控制下的企業合併。

本集團作爲購買方,在非同一控制下 企業合併中取得的被購買方可辨認資 産、負債及或有負債在收購日以公允 價值計量。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,確認爲商譽;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,首先對合併中取 得的各項可辨認資產、負債及或有負 債的公允價值、以及合併對價的非現 金資產或發行的權益性證券等的公允 價值進行覆核,經覆核後,合併成本 The Group treats 12 months as a business cycle and the criteria for classifying the liquidity of assets and liabilities.

4. Functional currency

The Group adopts Renminbi as its functional currency.

5. Accounting methods for business combinations under common control and business combinations not under common control

(1) Business Combinations under Common Control

A business combination involving enterprises under common control is a business combination in which all of the combining enterprises are ultimately controlled by the same party or parties both before and after the combination, and that control is not transitory.

The assets and liabilities obtained by the Group as the merging party in a business combination are measured at the combination- date carrying amount of the merged party in the consolidated statement of ultimate controller. The difference between the carrying amount of net assets obtained and the carrying amount of the combination consideration paid shall adjust additional paid-in capital; if the additional paid-in capital is not sufficient for offsetting, the retained earnings shall be adjusted.

(2) Business Combinations not under common Control

A business combination involving enterprises not under common control is a business combination in which all of the combining enterprises are not ultimately controlled by the same party or parties before and after the combination.

When the Group is the acquirer, the acquiree's identifiable assets, liabilities and contingent liabilities obtained from a business combination not under common control are measured at fair value at the date of acquisition. Where the cost of combination exceeds the acquirer's share of the fair value of the acquiree's identifiable net assets, the difference is recognized as goodwill; where the cost of combination is less than the acquirer's share of the fair value of the acquiree's identifiable net assets, the measurement of the fair values of all the identifiable assets, liabilities and contingent liabilities obtained in the business combination and the fair values of non-cash assets or equity securities issued as the consideration for combination are firstly reviewed. If, after that review, the cost 仍小於合併中取得的被購買方可辨認 淨資産公允價值份額的,將其差額計 入合併當期營業外收入。

6. 控制的判斷標準及合併財務報表的 編制方法

本集團合併財務報表的合併範圍以控 制爲基礎予以確定,包括本公司及本 公司控制的所有子公司。本集團判斷 控制的標準爲,本集團擁有對被投資 方的權力,通過參與被投資方的相關 活動而享有可變回報,並且有能力運 用對被投資方的權力影響其回報金 額。

在編制合併財務報表時,子公司與本 公司採用的會計政策或會計期間不一 致的,按照本公司的會計政策或會計 期間對子公司財務報表進行必要的調 整。

本公司與子公司及子公司相互之間發 生的內部交易對合併財務報表的影響 於合併時抵消。子公司的所有者權益 中不屬於母公司的份額以及當期淨損 益、其他綜合收益及綜合收益總額中 屬少數股東權益的份額,分別在合併 財務報表"少數股東權益、少數股東 損益、歸屬於少數股東的其他綜合收 益及歸屬於少數股東的綜合收益總 額"項目列示。

對於同一控制下企業合併取得的子公 司,其經營成果和現金流量自合併當 期期初納入合併財務報表。編制比較 合併財務報表時,對上年財務報表的 相關項目進行調整,視同合併後形成 的報告主體自最終控制方開始控制時 點起一直存在。 of combination is still less than the acquirer's share of the fair value of the acquiree's identifiable net assets in the business combination, the difference shall be included in the consolidated non-operating revenue for the period.

6. Criteria for Control and Preparation Method of Consolidated Financial Statements

The scope of consolidation of the Group's consolidated financial statements is determined on the basis of control, including the Company and all the subsidiaries controlled by the Company. The Group controls an entity if it is exposed, or has rights, to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

When preparing consolidated financial statements, if there is inconsistency on the accounting policies or accounting periods between the subsidiaries and the Company, necessary adjustments will be made to the financial statements of the subsidiaries based on the accounting policies or accounting periods of the Company.

The effects of internal transactions between the Company and its subsidiaries, and those between subsidiaries, on the consolidated financial statements are offset upon consolidation. The share in a subsidiary's owner's equity that does not belong to the parent company and the share in net profit and loss, other comprehensive income and comprehensive income for the current period that belongs to minority shareholders' equity are presented separately in the consolidated financial statements under "minority shareholders' equity, minority shareholders' profit and loss, other comprehensive income attributable to minority shareholders, and total comprehensive income attributable to minority shareholders" .

The operating results and cash flows of a subsidiary acquired from business combination under common control shall be included in the consolidated financial statements from the beginning of the period of the combination. When preparing the comparative consolidated financial statements, relevant items in the financial statements of the previous year will be adjusted as if the reporting entity formed after the combination had been in existence since the time when the ultimate controlling party gains control.



對於非同一控制下企業合併取得子公 司,經營成果和現金流量自本集團取 得控制權之日起納入合併財務報表。 在編制合併財務報表時,以購買日確 定的各項可辨認資產、負債及或有負 債的公允價值為基礎對子公司的財務 報表進行調整。

本集團在不喪失控制權的情況下部分 處置對子公司的長期股權投資,在合 併財務報表中,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,調整資本溢價或股本溢 價,資本公積不足沖減的,調整留存 收益。

7.現金及現金等價物

本集團現金流量表之現金指庫存現金 以及可以隨時用於支付的存款。現金 流量表之現金等價物指持有期限不超 過3個月、流動性強、易於轉換為已知 金額現金且價值變動風險很小的投 資。

8.外幣業務

(1) 外幣交易

本集團外幣交易在初始確認時,採用 交易發生日的即期匯率將外幣金額折 算爲人民幣金額。於資產負債表日, 外幣貨幣性項目採用資產負債表日的 即期匯率折算為人民幣金額,所產生 的折算差額除了為購建或生產符合資 本化條件的資產而借入的外幣專門借 款產生的匯兌差額按資本化的原則處 理外,直接計入當期損益。

9.金融工具

(1) 金融工具的確認和終止確認

The operating results and cash flows of a subsidiary acquired from business combination not under common control shall be included in the consolidated financial statements since the date when the Group gains control. When preparing the consolidated financial statements, the financial statements of the subsidiary shall be adjusted based on the fair values of the identifiable assets, liabilities and contingent liabilities determined on the acquisition date.

For the partial disposal of the Group's long-term equity investments in a subsidiary without losing control, the balance between the disposal price and the share of net assets (being calculated from the acquisition date or combination date) of the subsidiary enjoyed correspondingly in the disposal of the longterm equity investment shall be used to adjust the capital premium or share premium, or the retained earnings if the capital reserves are not sufficient for offsetting, in the consolidated financial statements.

7. Cash and cash equivalents

Cash in the cash flow statements of the Group refers to cash on hand and the deposits ready for payment at any time. Cash equivalents in the cash flow statements represent the investment with a term less than 3 months, which are highly liquidated, easy to be converted into known amounts of cash and subject to an insignificant risk of change in value.

8. Foreign currency business

(1) Foreign currency transactions

Upon initial recognition of the Group's foreign currencydenominated transactions, the foreign currency amount is converted into RMB amount at the spot exchange rate on the day when such transactions occur. Foreign currency monetary items are converted into RMB at the spot exchange rate on the balance sheet date, and the conversion differences resulted therefrom, except that those arising from special foreign currency loans related to the acquisition and construction or production of assets eligible for capitalisation should be treated on the capitalisation principle, are all included in the current profit or loss.

9. Financial Instruments

(1) Recognition and Derecognition of Financial Instruments

本集團成爲金融工具合同的一方時確 認一項金融資産或金融負債。

滿足下列條件的,終止確認金融資產 (或金融資產的一部分,或一組類似 金融資產的一部分),即從其賬戶和 資產負債表內予以轉銷:1)收取金融 資產現金流量的權利屆滿;2)轉移了 收取金融資產現金流量的權利,或在 "過手協議"下承擔了及時將收取的 現金流量全額支付給第三方的義務; 並且實質上轉讓了金融資產所有權上 幾乎所有的風險和報酬,或雖然實質 上既沒有轉移也沒有保留金融資產所 有權上幾乎所有的風險和報酬,但放 棄了對該金融資產的控制。

如果金融負債的責任已履行、撤銷或 屆滿,則對金融負債進行終止確認。 如果現有金融負債被同一債權人以實 質上幾乎完全不同條款的另一金融負 債所取代,或現有負債的條款幾乎全 部被實質性修改,則此類替換或修改 作爲終止確認原負債和確認新負債處 理,差額計入當期損益。以常規方式 買賣金融資産,按交易日會計進行確 認和終止確認。

(2) 金融資産分類和計量方法

本集團的金融資產於初始確認時根據 本集團管理金融資產的業務模式和金 融資產的合同現金流特徵,將金融資 產分類爲以攤餘成本計量的金融資 産、以公允價值計量且其變動計入其 他綜合收益的金融資産、以公允價值 計量且其變動計入當期損益的金融資 産。當且僅當本集團改變管理金融資 産的業務模式時,才對所有受影響的 相關金融資產進行重分類。

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 The Group recognizes a financial asset or a financial liability when, and only when, it becomes a party to the contractual provisions of the instrument.

A financial asset (or part of a financial asset/a group of similar financial assets) is derecognized, i.e., written off from its account and balance sheet if: 1) the right to receive the cash flows of the financial asset is terminated; 2) the right to receive the cash flows of the financial asset has been transferred, or the obligation to timely pay cash flows to a third party in full amount is undertaken under a transfer agreement. And, substantially all of the risks and rewards related to the ownership of the financial asset has been given up although the Group does not transfer or retain substantially all of the risks and rewards related to the ownership of the financial asset.

A financial liability is derecognized if the liability towards it has been discharged, canceled, or expired. If the existing financial liability is replaced by the same creditor with another one under almost totally different terms and conditions in substantial aspects, or almost all the terms and conditions on the existing liability are modified substantially, such replacement or modification results in derecognition of the old liability and recognition of the new one, with the difference included in current profit and loss. The financial assets traded in a conventional way are recognized and derecognized on the transaction day.

(2) Classification and Measurement of Financial Assets

The classification of financial assets is generally based on the business model in which a financial asset is managed and its contractual cash flow characteristics. On initial recognition, a financial asset is classified as measured at amortized cost, at fair value through other comprehensive income, or at fair value through profit or loss. All related financial assets affected will be reclassified when and only when the Group changes its business model of managing financial assets.

Financial assets are measured at fair value when initially recognized, but if the accounts or bill receivable arising from



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 産相關交易費用計入其初始確認金 額。

金融資産的後續計量取决於其分類:

1) 以攤餘成本計量的金融資產

金融資産同時符合下列條件的,分類 爲以攤餘成本計量的金融資産: ①管 理該金融資産的業務模式是以收取合 同現金流量爲目標。②該金融資産的 合同條款規定,在特定日期產生的現 金流量,僅爲對本金和以未償付本金 金額爲基礎的利息的支付。此類金融 資産按照公允價值進行初始計量,相 關交易費用計入初始確認金額; 以攤 餘成本進行後續計量。不屬任何套期 關係的一部分的該類金融資產,按照 實際利率法攤銷、減值、匯兌損益以 及終止確認時產生的利得或損失,計 入當期損益。本集團分類爲該類的金 融資産具體包括:貨幣資金、應收賬 款、應收票據、其他應收款。

2) 以公允價值計量且其變動計入其
 他綜合收益的債務工具投資

金融資產同時符合下列條件的金融資 產分類爲以公允價值計量且其變動計 入其他綜合收益的金融資產:①管理 該金融資産的業務模式既以收取合同 現金流量爲目標又以出售該金融資產 爲目標。②該金融資産的合同條款規 定,在特定日期產生的現金流量,僅 爲對本金和以未償付本金金額爲基礎 的利息的支付。此類金融資産按照公 the sale of goods or the provision of services do not contain significant financing components or do not consider financing components for no more than one year, the initial measurement is made at the transaction price.

For financial assets measured at fair value through profit or loss, transaction expenses are directly recognized in the current profit or loss. For other financial assets, transaction expenses are included in the initial recognition amount.

Subsequent measurement of financial assets is subject to their classification:

1) Financial assets measured at amortized cost

A financial asset is measured at amortized cost if it meets both of the following conditions: A. it is managed within a business model whose objective is achieved by collecting contractual cash flows; and B. its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. This type of financial assets is initially measured at fair value, with relevant transaction costs included in the initially recognized amount, and they are subsequently measured at amortized cost. A gain or loss on a financial asset that is measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the financial asset is derecognized, through the amortization process or in order to recognize impairment gains or losses. Specifically, the Group classifies the following into this type of financial assets: cash on hand/in bank, accounts receivable, notes receivable, and other receivables.

2) Debt instruments measured at fair value through other comprehensive income

A financial asset is measured at fair value through other comprehensive income if it meets both of the following conditions: A. it is managed within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and B. its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. This type of financial assets is initially measured at fair value, with relevant transaction costs included in the initially recognized amount. All gains or losses arising from such financial assets 允價值進行初始計量,相關交易費用 計入初始確認金額。不屬任何套期關 係的一部分的該類金融資產所產生的 所有利得或損失,除信用減值損失或 利得、匯兌損益和按照實際利率法計 算的該金融資產利息之外,所產生的 其他利得或損失,均計入其他綜合收 益;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應當 從其他綜合收益中轉出,計入當期損 益。本集團該分類的金融資產主要包 括:應收款項融資。

 3) 以公允價值計量且其變動計入其 他綜合收益的權益工具投資

本集團不可撤銷地選擇將部分非交易 性權益工具投資指定爲以公允價值計 量且其變動計入其他綜合收益的金融 資産。該指定一經作出,不得撤銷。 本集團僅將相關股利收入(明確作爲 投資成本部分收回的股利收入除外) 計入當期損益,公允價值的後續變動 計入其他綜合收益,不需計提減值準 備。當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 其他綜合收益轉出,計入留存收益。

 4) 以公允價值計量且其變動計入當 期損益的金融資產

除上述分類爲以攤餘成本計量的金融 資產和分類爲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外 的金融資產,本集團將其分類爲以公 允價值計量且其變動計入當期損益的 金融資產。此類金融資產按照公允價 值進行初始計量,相關交易費用直接 計入當期損益。此類金融資產的利得 或損失,計入當期損益。

本集團在非同一控制下的企業合併中確認的或有對價構成金融資産的,該

that are not part of any hedging relationship, other than credit impairment losses or gains, exchange gains and losses and interest on such financial assets calculated with the effective interest rate method, are included in other comprehensive income; when the financial assets are derecognized, the accumulated gains or losses previously included in other comprehensive income shall be transferred from other comprehensive income into the current profit and loss. The Group mainly classifies the following into this type of financial assets: receivables financing.

3) Equity instruments measured at fair value through other comprehensive income

The Group irrevocably designates part of non-trading equity instruments as financial assets measured at fair value through other comprehensive income. Once the designation is made, it cannot be revoked. The Group only includes relevant dividend income (except that recovered as investment costs) in the current profit and loss and subsequent changes in fair value in other comprehensive income, and no impairment provisions are required. When the financial asset is derecognized, the accumulated gains or losses previously included in other comprehensive income are transferred out and included in the retained earnings.

4) Financial assets at fair value through profit or loss

All financial assets not classified as measured at amortized cost or at fair value through other comprehensive income as described above are measured at fair value through profit or loss. This type of financial assets is initially measured at fair value, with relevant transaction costs included directly in the current profit and loss. Gains or losses arising from such financial assets are booked into the current profit and loss.

If the contingent consideration recognized by the Group in a business combination not under common control constitutes a



金融資產分類爲以公允價值計量且其 變動計入當期損益的金融資產。

(3) 金融負債分類、確認依據和計量 方法

除了簽發的財務擔保合同、以低於市 場利率貸款的貸款承諾及由於金融資 産轉移不符合終止確認條件或繼續涉 入被轉移金融資産所形成的金融負債 以外,本集團的金融負債於初始確認 時分類爲:以公允價值計量且其變動 計入當期損益的金融負債、以攤餘成 本計量的金融負債。對於以公允價值 計量且其變動計入當期損益的金融負 債,相關交易費用直接計入當期損 益,以攤餘成本計量的金融負債的相 關交易費用計入其初始確認金額。

金融負債的後續計量取决於其分類:

1) 以攤餘成本計量的金融負債

以攤餘成本計量的金融負債,採用實 際利率法,按照攤餘成本進行後續計 量。

 2)以公允價值計量且其變動計入當期 損益的金融負債

以公允價值計量且其變動計入當期損 益的金融負債(含屬金融負債的衍生 工具),包括交易性金融負債和初始 確認時指定爲以公允價值計量且其變 動計入當期損益的金融負債。交易性 金融負債(含屬金融負債的衍生工 具),按照公允價值進行後續計量, 所有公允價值變動均計入當期損益。 對於指定爲以公允價值計量且其變動 計入當期損益的金融負債,按照公允 價值進行後續計量,除由本集團自身 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;如果由本集團自 financial asset, the financial asset is classified as a financial asset measured at fair value through profit or loss.

(3) Classification, recognition basis and measurement method of financial liabilities

Except the financial guarantee contracts awarded, commitments to loans at lower than market interest rates and financial liabilities arising from the transfer of financial assets that do not meet the conditions for derecognition or continued involvement in the transferred financial assets, the Group's financial liabilities are classified as financial liabilities measured at fair value through profit or loss and financial liabilities measured at amortized cost upon initial recognition. Relevant transaction expenses for financial liabilities at fair value through profit or loss are directly booked into profit or loss, while those for financial liabilities measured at amortized cost are booked into initially recognized amount.

Subsequent measurement of financial liabilities is subject to their classification:

1) Financial liabilities measured at amortized cost

Financial liabilities measured at amortized cost are subsequently measured at amortized cost using the effective interest rate method.

2) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss (including derivatives that contain financial liabilities) include trading financial liabilities and financial liabilities designated at fair value through profit or loss upon initial recognition. Trading financial liabilities (including derivatives falling under financial liabilities) are subsequently measured at fair value. All changes in fair value are included in the current profit or loss. The Group subsequently measures financial liabilities at fair value through profit or loss at fair value. Except that changes in fair value that are brought about by changes in the Group's own credit risk are included in other comprehensive income, other changes in fair value are included in the current profit or loss. Unless inclusion of such changes in other comprehensive income causes or expands accounting mismatch in profit or loss, the Group will include all changes in fair value 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,本集團將所有公允價 值變動(包括自身信用風險變動的影 響金額)計入當期損益。

(4) 金融工具減值

本集團以預期信用損失爲基礎,對以 攤餘成本計量的金融資産、合同資産 進行減值處理並確認損失準備。

預期信用損失,是指以發生違約的風 險爲權重的金融工具信用損失的加權 平均值。信用損失,是指本集團按照 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。本集團考慮預期信用損失 計量方法時反映如下要素:①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;②貨幣時間價值; ③在資產負債表日無須付出不必要的 額外成本或即可獲得的有關過去事 項、當前狀况以及未來經濟狀况預測 的合理且有依據的信息。

本集團基於單項和組合評估金融工具 的預期信用損失,以組合爲基礎進行 評估時,本集團基於共同信用風險特 徵將金融工具分爲不同組別。本集團 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、債務人所 處地理位置、債務人所處行業、逾期 信息、應收款項賬齡等。

本集團採用預期信用損失模型對金融 工具和合同資産的減值進行評估需要 做出重大判斷和估計,需考慮所有合 理且有依據的信息,包括前瞻性信 息。在做出這些判斷和估計時,本集 團根據歷史還款數據結合經濟政策、 宏觀經濟指標、行業風險等因素推斷 債務人信用風險的預期變動。不同的 (including the amount affected by changes in its own credit risk) in the current profit or loss.

(4) Impairment of Financial Instruments

The Group conducts impairment treatment of financial assets measured at amortized cost and contract assets and recognizes related loss provisions based on expected credit loss.

Expected credit loss refers to the weighted average of the credit losses of financial instruments weighted by the risk of default. Credit loss is the difference between all contractual cash flows discounted at the original effective interest rate and receivable according to the contract and all cash flows expected to be collected of the Group, i.e., the present value of all cash shortfalls. Factors reflected in the Group's measurement methods of expected credit loss of financial instruments include: A. unbiased probability weighted average amount determined by evaluating a series of possible results; B. time value of money; and C. reasonable and reliable information about past events, current situation and future economic situation forecasts that can be obtained on the balance sheet date without unnecessary extra costs or efforts.

The Group assesses the expected credit loss of financial instruments based on single items and combinations. For the later, it divides financial instruments into different combinations on the basis of common credit risk characteristics. Common credit risk characteristics adopted by the Group include: financial instrument type, credit risk rating, debtor's geographical location/industry, overdue information, and aging of account receivable.

To use the expected credit loss model for assessing the impairment of financial instruments and contract assets, the Group needs to make significant judgments and estimates by taking into consideration all reasonable and evidence-based information, including forward-looking information. When making these judgments and estimates, the Group infers expected changes in the debtor's credit risk based on historical repayment data and with due regard to economic policies, macroeconomic indicators, and industry risks, among other



估計可能會影響減值準備的計提,已 計提的減值準備可能並不等於未來實 際的減值損失金額。

1)應收賬款和合同資産的減值測試方
 法

對於因銷售商品、提供勞務等日常經 營活動形成的不含重大融資成分的應 收賬款、應收票據、應收款項融資等 應收款項,本集團運用簡化計量方 法,按照相當於整個存續期內的預期 信用損失金額計量損失準備。

本集團將單項金額超過200萬元且已發 生信用減值的應收款項確認爲單項金 額重大的應收款項。本集團對單項金 額重大的應收款項單獨進行減值測 試。

對於應收賬款,除對單項金額重大且 已發生信用減值的款項單項確定其信 用損失外,通常按照共同信用風險特 徵組合的基礎上,考慮預期信用損失 計量方法應反映的要素,參考歷史信 用損失經驗,編制應收賬款賬齡與違 約損失率對照表,以此爲基礎計算預 期信用損失。若某一客戶信用風險特 徵與組合中其他客戶顯著不同,或該 客戶信用風險特徵發生顯著變化,例 如客戶發生嚴重財務困難,應收該客 戶款項的預期信用損失率已顯著高於 其所處於賬齡、逾期區間的預期信用 損失率等,本集團對應收該客戶款項 按照單項計提損失準備。

①應收賬款的組合類別及確定依據

本集團根據應收賬款的賬齡、款項性 質、信用風險敞口、歷史回款情况等 信息爲基礎,按信用風險特徵的相似 性和相關性進行分組。對於應收賬 款,本集團判斷賬齡爲其信用風險主 factors. Different estimates may affect impairment provisioning, and the impairment provisions that have been set aside may not be equal to the actual amount of future impairment losses.

1) Impairment testing methods for accounts receivable and contract assets

The Group uses simplified methods to measure the loss provisions for accounts receivable, notes receivable, receivable financing and other receivables arising from day-to-day business activities such as selling goods and providing services, which do not contain significant financing components, i.e., calculating them on a basis equivalent to the expected credit losses during the duration.

The Group recognizes receivables with a single amount exceeding RMB2 million and that have credit impaired as receivables with significant individual amount and tests their impairment separately.

Except separately determining the credit loss of a receivable with significant single amount and having credit impaired, the Group prepares a comparison table of accounts receivable aging and default loss rate based on the portfolio of common credit risk characteristics, with consideration to the factors that the expected credit loss measurement methods should reflect, and with reference to historical credit loss experience, and calculates expected credit losses based on this table. If the credit risk characteristics of a customer are significantly different from other customers in the portfolio or have changed significantly (e.g., the customer trapped in serious financial difficulties), causing the expected credit loss rate of the accounts receivable from the customer significantly higher than that of other customers in the same aging and overdue interval, etc., the Group accrues loss provisions for the accounts receivable from the customer on an individual basis.

① Portfolio categories and determination basis of accounts receivable

The Group classifies accounts receivable by the similarity and correlation of credit risk characteristics based on information such as age of accounts receivable, nature of payment, credit risk exposure, and historical payment collection. The Group identifies aging as the main factor affecting the credit risk of 要影響因素,因此,本集團以賬齡組 合爲基礎評估其預期信用損失。本集 團根據應收賬款確認日期確定賬齡。

②應收票據的組合類別及確定依據

本集團基於應收票據的承兌人信用風險作爲共同風險特徵,將其劃分爲不同組合,並確定預期信用損失會計估計政策: a.銀行承兌匯票,本集團評價該類款項具有較低的信用風險,不確認預期信用損失; b.商業承兌匯票,參照本集團應收賬款政策確認預期損失率計提損失準備,與應收賬款的組合劃分相同。

2) 其他應收款項

本集團採用一般方法 (三階段法)計 提預期信用損失。在每個資産負債表 日,本集團評估其信用風險自初始確 認後是否已經顯著增加,如果信用風 險自初始確認後未顯著增加,處於第 一階段,本集團按照相當於未來 12 個 月內預期信用損失的金額計量損失準 備,並按照賬面餘額和實際利率計算 利息收入;如果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,本集團按照相當 於整個存續期內預期信用損失的金額 計量損失準備, 並按照賬面餘額和實 際利率計算利息收入;如果初始確認 後發生信用減值的,處於第三階段, 本集團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, 並按 照攤餘成本和實際利率計算利息收 入。對於資産負債表日只具有較低信 用風險的金融工具,本集團假設其信 用風險自初始確認後未顯著增加。

整個存續期預期信用損失,是指因金 融工具整個預計存續期內所有可能發 生的違約事件而導致的預期信用損 accounts receivable. Therefore, the Group assesses its expected credit losses based on the aging portfolio. The Group determines the aging of accounts receivable based on the confirmation date.

2 Portfolio categories and determination basis of notes receivable

The Group classifies notes receivable into different portfolios based on the common risk characteristics of the acceptor's credit risk and determines the accounting estimation policy for expected credit losses: a. banker's acceptance bills. The Group deems that banker's acceptance bills are exposed to low credit risks and thus does not recognize expected credit losses; b. commercial acceptance bills, the expected loss rate of which is confirmed and loss provisions are made with reference to the Group's accounts receivable policy. They are classified the same as the portfolios of accounts receivable.

2) Other Receivables

The Group accrues the expected credit loss using a general approach (three-stage method). On each balance sheet date, the Group assesses whether its credit risk exposure has increased significantly since the initial recognition. If the credit risk has not increased significantly since its initial recognition and is in the first stage, its loss reserve is measured at an amount equivalent to its expected credit loss in the next 12 months, and the interest income is calculated at the book balance and the effective interest rate; if the credit risk has increased significantly since the initial recognition but no credit impairment has occurred, and it is in the second stage, then its loss reserve is measured at an amount equivalent to its expected credit loss throughout its duration, and the interest income is calculated at the book balance and the effective interest rate; if the financial instrument is credit-impaired since its initial recognition and it is in the third stage, the Group measures its loss reserve at an amount equivalent to its expected credit loss throughout its duration, and calculates the interest income at the amortized cost and the effective interest rate. If, on the balance sheet date, the credit risk of the financial instrument is judged to be low, the Group assumes that the credit risk of the financial instrument has not increased significantly since the initial recognition.

Expected credit losses throughout the entire duration refer to the expected credit losses caused by all default events that may occur during the entire expected life of a financial instrument.



失。未來 12 個月內預期信用損失,是 指因資產負債表日後 12 個月內 (若金 融工具的預計存續期少於 12 個月,則 爲預計存續期) 可能發生的金融工具違 約事件而導致的預期信用損失,是整 個存續期預期信用損失的一部分。

關於本集團對信用風險顯著增加判斷 標準、已發生信用減值資産的定義等 披露參見附註九、1。

對於其他應收款,本集團在單項工具 層面無法以合理成本獲得關於信用風 險顯著增加的充分證據,而在組合的 基礎上評估信用風險是否顯著增加是 可行,所以本集團按照金融工具類 型、信用風險評級、與關聯方關係爲 共同風險特徵,對其他應收款進行分 組並以組合爲基礎考慮評估信用風險 是否顯著增加。

本集團根據以前年度的實際信用損 失,並考慮本年的前瞻性信息,計量 預期信用損失的會計估計政策爲:本 集團參考歷史信用損失經驗,結合當 前狀况以及對未來經濟狀况的預測, 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。

(5) 金融資産轉移的確認依據和計量 方法

對於金融資産轉移交易,本集團已將 金融資産所有權上幾乎所有的風險和 報酬轉移給轉入方的,終止確認該金 融資産;保留了金融資産所有權上幾 乎所有的風險和報酬的,不終止確認 該金融資産;既沒有轉移也沒有保留 金融資産所有權上幾乎所有的風險和 報酬的,放棄了對該金融資產控制 的,終止確認該金融資產並確認產生 的資産和負債,未放棄對該金融資產 控制的,按照其繼續涉入所轉移金融 Expected credit losses in the next 12 months refer to the expected credit losses caused by the financial instrument default events that are likely to occur within 12 months after the balance sheet date (the expected duration if the expected duration of a financial instrument is less than 12 months), which are part of the expected credit losses throughout the entire duration.

Please refer to Note IX.1 for disclosures on the Group's criteria for determining a significant increase in credit risk and the definition of credit-impaired assets.

For other receivables, when the Group is unable to obtain sufficient evidence of a significant increase in credit risk at a reasonable cost at the individual instrument level but can assess whether the credit risk has significantly increased on a portfolio basis, it will classify other receivables by taking the type of financial instrument, credit risk rating, and relationship with related parties as common risk characteristics, consider and evaluate whether the credit risk has significantly increased on a portfolio basis.

The Group adopts the following accounting estimation policy for measuring expected credit losses based on actual credit losses in previous years and taking into account the forwardlooking information for the current year: Calculate expected credit losses with reference to the past experience of credit loss, in combination with the current situation and anticipation on future economic conditions and based on default risk exposure and expected credit loss rates in the next 12 months or throughout the duration.

(5) Recognition Basis and Measurement Method of Financial Asset Transfer

If substantially all risks and rewards of ownership of the transferred financial asset have been transferred, the financial asset is derecognized; if substantially all risks and rewards of ownership of the transferred financial asset have been retained, recognition of the financial asset is continued; if substantially all risks and rewards of ownership of the transferred financial asset have not been transferred or retained, the financial asset is derecognized with the resulting assets and liabilities recognized when the Group gives up control over the financial asset, or the relevant financial asset is recognized to the extent of its continuous involvement in the transferred financial asset

資産的程度確認有關金融資產,並相 應確認有關負債。

金融資產整體轉移滿足終止確認條件 的,將所轉移金融資產在終止確認日 的賬面價值,與因轉移而收到的對價 及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同時符合 下列條件:1)集團管理該金融資產的 業務模式既以收取合同現金流量爲目 標又以出售該金融資產爲目標;2)該 金融資產的合同條款規定,在特定日 期產生的現金流量,僅爲對本金和以 未償付本金金額爲基礎的利息的支 付。)之和的差額計入當期損益。

金融資産部分轉移滿足終止確認條件 的,將所轉移金融資產整體的賬面價 值,在終止確認部分和未終止確認部 分之間,按照各自的相對公允價值進 行分攤,並將因轉移而收到的對價及 應分攤至終止確認部分的原計入其他 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 金融資産同時符合下列條件: 1) 集團 管理該金融資産的業務模式既以收取 合同現金流量爲目標又以出售該金融 資產爲目標; 2) 該金融資産的合同條 款規定,在特定日期產生的現金流 量,僅爲對本金和以未償付本金金額 爲基礎的利息的支付。)之和,與分 攤的前述金融資產整體賬面價值的差 額計入當期損益。

通過對所轉移金融資産提供財務擔保 方式繼續涉入的,按照金融資産的賬 面價值和財務擔保金額兩者之中的較 低者,確認繼續涉入形成的資産。財 務擔保金額,是指所收到的對價中, 將被要求償還的最高金額。 with the relevant liability recognized accordingly when the Group does not give up control.

If the whole transfer of the financial asset meets the conditions for derecognition, the difference between the carrying amount of the transferred financial asset at the date of derecognition and the sum of the consideration received for the transfer and the accumulative amount of fair value changes originally recorded into other comprehensive income which is relevant to the portion of derecognition (the transferred financial asset shall meet all of the following conditions: the Group's business model for managing the financial asset is to collect contractual cash flows and sell the financial asset; and the contractual terms of the financial asset require that the cash flow generated on a specific date is only for the payment of interest based on the principal).

If the transfer of financial asset partially satisfies the conditions of derecognition, the entire carrying amount of the transferred financial asset is, between the portion which is derecognized and the portion which is not, apportioned according to their respective relative fair value, and the difference between the sum of the consideration received from the transfer and the accumulative amount of the changes of the fair value originally included in other comprehensive income which shall be apportioned to the derecognized portion (the transferred financial asset shall meet all of the following conditions: ① the Group's business model for managing the financial assets is aimed at both receiving contract cash flows and selling the financial assets; ② The terms of the contract for the financial asset provide that the cash flow generated on a particular date is only for the payment of principal and interest based on the amount of the outstanding principal.), and the apportioned entire carrying amount of the said financial assets are included into current profit or loss.

If the Group continues to be involved by providing financial guarantee for the transferred financial assets, the assets formed by the continued involvement are recognized at the lower of the book value of the financial assets and the amount of financial guarantee. The amount of financial guarantee refers to the maximum amount of the consideration received that will be required to be repaid.

(6)金融負債與權益工具的區分及相 關處理方法

本集團按照以下原則區分金融負債與 權益工具: 1) 如果本集團不能無條件 地避免以交付現金或其他金融資產來 履行一項合同義務,則該合同義務符 合金融負債的定義。有些金融工具雖 然沒有明確地包含交付現金或其他金 融資產義務的條款和條件,但有可能 通過其他條款和條件間接地形成合同 義務。2)如果一項金融工具須用或可 用本集團自身權益工具進行結算,需 要考慮用於結算該工具的本集團自身 權益工具,是作爲現金或其他金融資 産的替代品,還是爲了使該工具持有 方享有在發行方扣除所有負債後的資 産中的剩餘權益。如果是前者,該工 具是發行方的金融負債;如果是後 者,該工具是發行方的權益工具。在 某些情况下,一項金融工具合同規定 本集團須用或可用自身權益工具結算 該金融工具,其中合同權利或合同義 務的金額等於可獲取或需交付的自身 權益工具的數量乘以其結算時的公允 價值,則無論該合同權利或義務的金 額是固定的,還是完全或部分地基於 除本集團自身權益工具的市場價格以 外的變量(例如利率、某種商品的價 格或某項金融工具的價格)的變動而 變動,該合同分類爲金融負債。

本集團在合併報表中對金融工具(或 其組成部分)進行分類時,考慮了集 團成員和金融工具持有方之間達成的 所有條款和條件。如果集團作爲一個 整體由於該工具而承擔了交付現金、 其他金融資産或者以其他導致該工具 成爲金融負債的方式進行結算的義 務,則該工具應當分類爲金融負債。

(7) 金融資産和金融負債的抵銷

(6) Distinction between and treatment of financial liabilities and equity instruments

The Group distinguishes between financial liabilities and equity instruments in accordance with the following principles: (1) A contractual obligation meets the definition of a financial liability if the Group cannot unconditionally avoid meeting that obligation by delivering cash or other financial assets. Some financial instruments do not explicitly contain terms and conditions for delivery of cash or other financial asset obligations, but it is possible that contractual obligations may arise indirectly through other terms and conditions. (2) If a financial instrument is required to be, or may be, settled with the Group's own equity instruments, it's needed to take into account whether the Group's own equity instruments used to settle the instrument in question are intended as a substitute for cash or other financial assets or are intended to give the holder of the instrument in question certain residual interest in the assets of the issuer net of all liabilities. If the former prevails, the instrument will be treated as a financial liability of the issuer; or if the latter prevails, the instrument will be treated as an equity instrument of the issuer. In certain circumstances, a financial instrument contract requires or allows the Group to settle the financial instrument with its own equity instruments, where the amount of the contractual right or contractual obligation is equal to the number of the Group's own equity instruments available for acquisition or required for delivery multiplied by their fair value at the time of settlement, then the contract is classified as a financial liability regardless of whether the amount of the contractual right or obligation is fixed or varies, in whole or in part, with variables other than the market price of the Group's own equity instruments (for example, interest rates, the price of a commodity or a financial instrument).

When classifying financial instruments (or their components) in the consolidated statements of operations, the Group takes into account all terms and conditions agreed between the members of the Group and holders of financial instruments. An instrument shall be classified as a financial liability if the Group as a whole has borne an obligation to deliver cash, other financial assets or to settle in a manner that otherwise results in the instrument becoming a financial liability.

(7) Offset of Financial Assets and Financial Liabilities

本集團的金融資産和金融負債在資產 負債表內分別列示,不相互抵銷。但 同時滿足下列條件時,以相互抵銷後 的淨額在資産負債表內列示:1)本集 團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) 本集團計劃以淨額結算,或同時變現 該金融資産和清償該金融負債。

10.存貨

本集團存貨主要包括庫存商品和發出商品。

存貨按照成本進行初始計量。存貨成 本爲採購成本。存貨實行永續盤存 制,領用或發出存貨,採用移動加權 平均法確定其實際成本。

資産負債表日,存貨按照成本與可變 現淨值孰低計量。存貨成本高於其可 變現淨值的,計提存貨跌價準備,計 入當期損益。可變現淨值,是指在日 常活動中,存貨的估計售價減去採購 成本等的金額。

本集團庫存商品等按照單個存貨項目 計提存貨跌價準備,在確定其可變現 淨值時,庫存商品,按該存貨的估計 售價減去採購成本等的金額確定。

11.合同負債

合同負債反映本集團已收或應收客戶 對價而應向客戶轉讓商品的義務。本 集團在向客戶轉讓商品之前,客戶已 經支付了合同對價或本集團已經取得 了無條件收取合同對價權利的,在客 戶實際支付款項與到期應支付款項孰 早時點,按照已收或應收的金額確認 合同負債。

12.長期股權投資

Financial assets and financial liabilities of the Group are presented separately in the balance sheet without offsetting. But whenever all of the following conditions are met, they shall be presented in the balance sheet at the net amount after offsetting: 1) The Group has the legal right to offset recognized amount and is currently able to execute this legal right; and 2) The Group plans to settle on a net basis, or realize the financial assets and settle the financial liabilities at the same time.

10. Inventories

The inventories of the Group mainly include merchandise inventory and goods shipped in transit.

The inventories are initially measured as per costs. The inventory costs are purchase costs. The perpetual inventory system is carried out for the inventories. When the inventories are received or shipped, the actual costs are determined by the moving weighted average method.

On the balance sheet date, the inventories are measured by the costs or net realizable value, whichever is lower. If the inventory costs are higher than the net realizable value, the inventory falling price reserves are accrued, which is included into the current profit or loss. The net realizable value refers to the amount of estimated sales price of inventories minus the purchase costs in the daily activity.

Regarding the merchandise inventory of the Group, according to the single inventory item, the inventory falling price reserves are accrued. The net realizable value of merchandise inventory is determined according to the estimated sales price of such inventory minus the purchase costs.

11. Contract Liabilities

The contract liability reflects the obligation of transfer of goods to the customer due to the customer consideration received or receivable of the Group. Before the Group transfers the goods to the customer, if the customer has paid the contract consideration or the Group has gained the right of unconditionally receiving the contract consideration, the contract liability is recognized according to the amount received or receivable based on the money actually paid by the customer or matured money payable, whichever is earlier.

12. Long-term Equity Investment

創美藥業股份有限公司 Exectivities CHARMACY PHARMACEUTICAL CO.,LTD.

本集團長期股權投資主要是對子公司的的投資。

(1) 重大影響、共同控制的判斷

本集團對被投資單位具有重大影響的 權益性投資,即對聯營企業投資。重 大影響,是指本集團對被投資方的財 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。本公司直接或 通過子公司間接擁有被投資單位 20% 以上但低於 50%的表決權時,通常認 爲對被投資單位具有重大影響,除非 有明確的證據表明本集團不能參與被 投資單位的生產經營決策或形成對被 投資單位的控制。

(2) 會計處理方法

本集團按照初始投資成本對取得的長期股權投資進行初始計量。

通過同一控制下的企業合併取得的長 期股權投資,在合併日按照取得被合 併方在最終控制方合併報表中淨資產 的賬面價值的份額作爲長期股權投資 的初始投資成本。被合併方在合併日 的淨資產賬面價值爲負數的,長期股 權投資成本按零確定。

通過非同一控制下的企業合併取得的 長期股權投資,以合併成本作爲初始 投資成本;通過多次交易分步實現非 同一控制下企業合併,不屬一攬子交 易的,以原持有的股權投資賬面價值 加上新增投資成本之和,作爲初始投 資成本。

除企業合併形成的長期股權投資外, 以支付現金取得的長期股權投資,按 照實際支付的購買價款及與取得長期 股權投資直接相關的費用、稅金及其 他必要支出作爲初始投資成本;以發 The long-term equity investment of the Group is the investment in the subsidiary primarily.

(1) Judgment of Significant Impact and Common Control

It is the equity investment of the Group with significant impact in the investee, namely, investment in the joint venture. The significant impact refers to "the Group has the power to participate in the decision-making of financial and operation policies of the investee, but cannot control the formulation of these policies or jointly control the formulation of these policies together with other parties". If the Company possesses more than 20% but less than 50% voting rights of the investee directly or indirectly through the subsidiary, it is usually deemed that the Company has the significant impact on the investee, unless there are explicit evidences showing that the Group cannot participate in the decision-making of production and operation of the investee or form the control over the investee.

(2) Accounting Treatment Method

The Group initially measures the long-term equity investment according to the initial investment cost.

For long- term equity investment acquired through business combination under common control, the share of the book value of net assets of the combined party in the combined statement of the ultimate controlling party on the combination date shall be accounted for as the initial investment cost of the long-term equity investment. If the book value of net assets of the combined party on the combination date is negative, the cost of the long- term equity investment is determined as nil.

For long-term equity investment acquired through business combination not under common control, the combination cost is regarded as the initial investment cost; for the combination of enterprises not under common control by steps through multiple transactions, if it is not a package transaction, the sum of book value of originally held equity investment plus newlyadded investment costs is the initial investment cost.

Except the long-term equity investment due to the business combination, for the long-term equity investment acquired through cash payment, the actually paid purchase price and expenses directly related to the acquisition of long-term equity investment, taxes and other necessary expenditures are 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爲 投資成本。

本公司對子公司投資在個別財務報表 中採用成本法核算。採用成本法時, 長期股權投資按初始投資成本計價。 在追加投資時,按照追加投資支付的 成本額公允價值及發生的相關交易費 用增加長期股權投資成本的賬面價 值。被投資單位宣告分派的現金股利 或利潤,按照應享有的金額確認爲當 期投資收益。

本集團對合營企業及聯營企業的投資 採用權益法核算。採用權益法時,長 期股權投資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 價值的份額的,不調整長期股權投資 賬面價值;長期股權投資初始投資成 本小於投資時應享有被投資單位可辨 認淨資產公允價值的份額的,差額調 增長期股權投資的賬面價值,同時計 入取得投資當期損益。

後續計量採用權益法核算的長期股權 投資,在持有投資期間,隨著被投資 單位所有者權益的變動相應調整增加 或減少長期股權投資的賬面價值。其 中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 項可辨認資産等的公允價值爲基礎, 按照本集團的會計政策及會計期間, 並抵銷與聯營企業及合營企業之間發 生的不構成業務的交易産生的未實現 內部交易損益按照應享有比例計算歸 屬於本集團的部分(內部交易損失屬 資産減值損失的,全額確認),對被 投資單位的淨利潤進行調整後確認。 本集團確認被投資單位發生的淨虧 損,以長期股權投資的賬面價值以及 其他實質上構成對被投資單位淨投資

regarded as the initial investment cost; for the long-term equity investment acquired through issuing the equity securities, the fair value of issued equity securities is regarded as the investment cost.

The investment of the Company in the subsidiary is accounted by the cost method in some financial statements. When the cost method is adopted, the long-term equity investment is valuated according to the initial investment cost. When the investment is added, according to the fair value of cost amount paid in the added investment and relevant transaction fees incurred, the book value of long-term equity investment cost is increased. The cash dividends or profits allocated by the investee are recognized as the investment income of current period according to the amount.

The investment of the Group in the cooperative enterprise and joint venture is accounted by the equity method. When the equity method is adopted, for the portion of initial investment cost of long-term equity investment greater than the fair value of net identifiable assets of the investee in the investment, the book value of long-term equity investment is not adjusted; for the portion of initial investment cost of long-term equity investment less than the fair value of net identifiable assets of the investee in the investment, the book value of long-term equity investment is increased based on the difference, which is included into the current profit or loss of investment simultaneously.

In the subsequent measurement, for the long-term equity investment accounted by the equity method, during the period when the investment is held, with the change of owner's equities of the investee, the book value of long-term equity investment is increased or decreased accordingly. When the portion of net profit and loss of the investee enjoyed is recognized, based on the fair value of identifiable assets of the investee in the investment acquisition, according to the accounting policy and accounting period of the Group, after the offsetting of unrealized internal transaction profit and loss due to the non-business transaction with the cooperative enterprise and joint venture, the part of the Group is calculated as per the proportion (if the internal transaction loss belongs to the asset impairment loss, it is recognized by full amount), and the net profits of the investee are recognized after adjustment. The Group recognizes the net losses of the investee subject to the write-down to zero of book value of long-term equity investment and other long-term equities which constitute the



的長期權益減記至零爲限,本集團負 有承擔額外損失義務的除外。

13.投資性房地産

本集團投資性房地産是指爲賺取租金 或資本增值,或兩者兼有而持有的房 地産。採用成本模式計量。

本集團投資性房地産採用直綫法計提 折舊或攤銷。各類投資性房地産的預 計使用壽命、淨殘值率及年折舊(攤銷) 率如下: net investment in the investee in essence, except that the Group bears the additional loss obligation.

13. Investment Property

The investment property of the Group refers to the property held for earning the rentals or capital appreciation, which is measured by cost model.

The investment property of the Group shall be depreciated or amortized on straight-line basis. The estimated useful life, net residual value rate and annual depreciation (amortization) rate of various investment properties are as follows:

序號 No.	類別 Category	折舊年限(年) Depreciation Period (year)	預計殘值率(%) Estimated Residual Value Rate (%)	年折舊率(%) Annual Depreciation Rate (%)
1	土地使用權 Land use rights	出讓取得時剩餘年限 Remaining term upon transfer	0	-
2	房屋建築物 Buildings and	30	5	3.17

14.固定資產

本集團固定資產是指同時具有以下特 徵,即為生產商品、提供勞務、出租 或經營管理而持有的,使用年限超過 一年,單位價值超過 2,000 元的有形資 產。

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固定資產在與其有關的經濟利益很可 能流入本集團、且其成本能夠可靠計 量時予以確認。本集團固定資產包括 房屋及建築物、機器設備、運輸設 備、辦公設備等。

與固定資產有關的後續支出,如果與 該固定資產有關的經濟利益很可能流 入且其成本能可靠地計量,則計入固 定資產成本,並終止確認被替換部分

14. Fixed assets

Fixed assets are tangible assets refer to the following characteristics at the same time, that are held for use in the production of goods, supply of labour, rental or operation management, with a unit value of more than RMB2,000 and have a useful life of more than one year.

Fixed assets are recognized only when its related economic benefits are likely to flow into the Group and its cost could be reliably measured. The Group's fixed assets include houses and buildings, machinery, transportation equipment, office equipment, etc.

For subsequent expenses related to fixed assets, if the economic benefits related to such fixed assets are likely to flow into the Group and its cost could be reliably measured, such expenses are included in the cost of fixed asset, and the book value of the replaced part will be derecognized. Save for the above, other subsequent expenses are included in profit or loss for the period 的賬面價值。除此以外的其他後續支 出,在發生時計入當期損益。 in which they are incurred.

除已提足折舊仍繼續使用的固定資產 和單獨計價入賬的土地外,本集團對 所有固定資產計提折舊。計提折舊時 採用平均年限法(或其他方法)。本 集團固定資產的分類折舊年限、預計 淨殘值率、折舊率如下: The Group depreciates all fixed assets, except for those that have been fully depreciated and continued to be used as well as land that has been separately stated in the accounts. Depreciation is recognised using the average service life method (or other methods). The categorised depreciable service life, estimated net residual values and depreciation rates of the Group's fixed assets are shown as follows:

序號 No.	類別 Category	折舊年限(年) Depreciable Life (year)	預計殘值率(%) Estimated Residual Value Rate (%)	年折舊率(%) Annual Depreciation Rate (%)
1	房屋建築物	30	5	3.17
2	Buildings and structures 機器設備 Machinery and equipment	6, 10, 13	0	16.67、7.69、10.00
3	運輸設備	8	0	12.50
4	Transportation facilities 辦公設備 Office equipment	3、5	0	33.33、20.00

本集團於每年年度終了,對固定資産的 預計使用壽命、預計淨殘值和折舊方法 進行覆核,如發生改變,則作爲會計估 計變更處理。

15.借款費用

本集團將發生的可直接歸屬於符合資本 化條件的資産的構建或者生産的借款費 用予以資本化,計入相關資産成本,其 他借款費用計入當期損益。本集團確定 的符合資本化條件的資産包括需要經過 1年以上的購建或者生産活動才能達到 預定可使用或者可銷售狀態的固定資 産、投資性房地産和存貨等的借款費 用,在資産支出已經發生、借款費用已 經發生、爲使資産達到預定可使用或可 銷售狀態所必要的購建或生產活動已經 At the end of each year, the Group reviews the estimated useful life, estimated net residual value and depreciation method of fixed assets, and if there is a change, it treats it as a change in accounting estimate.

15. Borrowing Costs

The to-be-incurred borrowing costs of construction or production which may be directly attributed to the assets meeting the capitalization conditions of the Group are capitalized and they are included into relevant asset costs, and other borrowing costs are included into the current profit or loss. For the borrowing costs of assets meeting the capitalization conditions determined by the Group, including fixed assets which may reach the predetermined serviceable or sellable state after more than 1-year construction or production activity, investment property and inventory, when the asset expenditures are incurred, the borrowing costs are incurred, and


開始時,開始資本化;當購建或生産符 合資本化條件的資産達到預定可使用或 可銷售狀態時,停止資本化,其後發生 的借款費用計入當期損益。如果符合資 本化條件的資産在購建或者生産過程中 發生非正常中斷、且中斷時間連續超過 3 個月,暫停借款費用的資本化,直至 資産的購建或生產活動重新開始。

在資本化期間內的每一會計期間,本集 團按照以下方法確認借款費用的資本化 金額:借入專門借款的,按照當期實際 發生的利息費用,扣除尚未動用的借款 資金存入銀行取得的利息收入或進行暫 時性投資取得的投資收益後的金額確 定;佔用一般借款的,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確 定,其中資本化率根據一般借款加權平 均利率計算確定。

16. 無形資産

本集團無形資産包括土地使用權、軟件 及軟件使用權、客戶資源等,按取得時 的實際成本計量,其中,購入的無形資 産,按實際支付的價款和相關的其他支 出作爲實際成本;投資者投入的無形資 産,按投資合同或協議約定的價值確定 the construction or production activity necessary for the assets to reach the predetermined serviceable or sellable state starts, they are capitalized; when the assets meeting the capitalization conditions of construction or purchase reach the predetermined serviceable or sellable state, the capitalization is stopped, and the borrowing costs incurred thereafter are included into the current profit or loss. If the assets meeting the capitalization conditions suffer from the abnormal suspension during the construction or production, and the suspension time exceeds three (3) months, the capitalization of borrowing costs is suspended till the asset construction or production activity restarts.

Regarding each accounting period during the capitalization period, the Group recognizes the capitalized amount of borrowing costs according to the following methods: for the borrowing of special loan, it is determined according to the amount of actually incurred interest expenses after the deduction of interest income gained of unused loan fund deposited into the bank or investment income from temporary investment; for the occupation of general loan, it is determined according to the weighted mean of asset expenditures of accumulated asset expenditures greater than the special loan multiplying by the capitalization rate of occupied general loan, and the capitalization rate is calculated and determined according to the weighted average interest rate of general loan.

16. Intangible Assets

The intangible assets of the Group include land use right, software and software use right, customer resources, and they are measured according to the actual costs in the acquisition. For the purchased intangible assets, the actually paid prices and related other expenditures are regarded as the actual costs; for the intangible assets invested by the investor, the actual costs are determined according to the value agreed in the investment contract or agreement, but the actual costs are determined 實際成本,但合同或協議約定價值不公 允的,按公允價值確定實際成本。

(1)使用壽命及其確定依據、估計情况、攤銷方法或覆核程序

土地使用權從出讓起始日起,按其出讓 年限平均攤銷;軟件及軟件使用權、客 戶資源按預計使用年限、合同規定的受 益年限和法律規定的有效年限三者中最 短者分期平均攤銷。攤銷金額按其受益 對象計入相關資産成本和當期損益。對 使用壽命有限的無形資産的預計使用壽 命及攤銷方法於每年年度終了進行複 核,如發生改變,則作爲會計估計變更 處理。

17. 長期資產減值

本集團於每一資產負債表日對長期股權 投資、固定資產、使用權資產、使用壽 命有限的無形資産等項目進行檢查,當 存在減值跡象時,本集團進行減值測 試。對商譽,無論是否存在減值跡

(1)除金融資產之外的非流動資產減 值(除商譽外)

本集團在進行減值測試時,按照資産的 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的較 高者確定其可收回金額。減值測試後, 若該資産的賬面價值超過其可收回金 額,其差額確認爲減值損失。

本集團以單項資產爲基礎估計其可回收 金額,難以對單項資產的可回收金額進 according to the fair value if the value agreed in the contract or agreement is unfair.

 Service Life and Determination Basis, Estimate, Amortization Method or Review Procedure

The land use right shall be evenly amortized when it is obtained from the date of transfer. The software and software use rights, customer resources are amortized evenly by stages over the shortest of estimated useful life, beneficial term stipulated by contract and legal effective term. The amortization amount is credited into relevant asset cost and profit or loss for the period according to its beneficiaries. The Group reviews the estimated useful life and amortization method of intangible assets with limited useful life at the end of each year, and any changes will be treated as changes on accounting estimates.

17. Long-term Asset Impairment

On each balance sheet date, the Group checks the long-term equity investment, fixed asset, right-of-use asset, intangible assets with limited service life and other items. If the impairment sign exists, the Group conducts the impairment test. For goodwill, no matter the impairment sign exists, the impairment test is conducted at the end of each year.

(1) Impairment of Non-current Assets except Financial Assets (Except Goodwill)

In the impairment test of the Group, according to the higher one between the net amount of fair value of asset minus the disposal expenses and present value of predicted future cash flow of asset, the recoverable amount is determined. After the impairment test, if the book value of such asset exceeds the recoverable amount, the difference is recognized as the impairment loss.

The Group estimates the recoverable amount based on the single asset. If it is difficult to estimate the recoverable amount



行估計的,以該資産所屬資産組爲基礎 確定資産組的可回收金額。資産組的認 定,以資産組産生的主要現金流入是否 獨立於其他資産或者資産組的現金流入 爲依據。

公允價值減去處置費用後的淨額,參考 公平交易中類似資産的銷售協議價格或 可觀察到的市場價格,減去可直接歸屬 於該資產處置的增量成本確定。預計未 來現金流量現值時,管理層必須估計該 項資產或資產組的預計未來現金流量, 並選擇恰當的折現率確定未來現金流量 的現值。

(2) 商譽減值

本集團對企業合併形成的商譽, 自購買 日起將其賬面價值按照合理的方法分攤 至相關的資産組,難以分攤至相關的資 產組的分攤至相關的資產組組合。在對 包含商譽的相關資産組或者資產組組合 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 對不包含商譽的資産組或者資產組組合 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,比較賬面價值與 可收回金額,如可收回金額低於賬面價 值的,减值損失金額首先抵減分攤至資 產組或者資產組組合中商譽的賬面價 值,再根據資產組或者資產組組合中除 商譽之外的其他各項資產的賬面價值所 佔比重,按比例抵減其他各項資産的賬 面價值。

of single asset, based on the asset group of such asset, the recoverable amount of asset group is determined. The asset group is identified based on whether the main cash inflow of asset group is independent of cash inflow of other assets or asset group.

The net amount of fair value minus the disposal expenses is determined based on the sales agreement price or observable market price of similar asset in the fair transaction minus the incremental cost which may be directly attributed to such asset disposal. When the present value of future cash flow is predicted, the Management must estimate the predicted future cash flow of such asset or asset group, and choose the proper discount rate to determine the present value of future cash flow.

(2) Goodwill Impairment

For the goodwill of the Group due to the business combination, from the purchase date, the book value is amortized to the related asset group according to the reasonable method. If it is difficult to amortize the book value to the related asset group, it is amortized to the related asset group portfolio. In the impairment test of related asset group or asset group portfolio including goodwill, if the goodwill related asset group or asset group portfolio has any impairment sign, the impairment test is conducted on the asset group or asset group portfolio excluding goodwill at first, and the recoverable amount is calculated, the comparison is done with related book value, and the corresponding impairment losses are recognized; after that, the impairment test is conducted on the asset group or asset group portfolio including goodwill, and the book value and recoverable amount are compared, and the impairment loss amount offsets the book value of goodwill amortized to the asset group or asset group portfolio at first, and then offsets the book value of other assets in proportion according to the proportion of book value of other assets in the asset group or

asset group portfolio, except goodwill, if the recoverable amount is lower than the book value.

商譽減值測試的方法、參數與假設,詳 見附註五、12。

上述資產的減值損失一經確認,在以後 會計期間不予轉回。

18. 長期待攤費用

本集團的長期待攤費用包括房屋裝修支 出等本集團已經支付但應由本期及以後 各期分攤的期限在1年以上的費用。該 等費用在受益期內平均攤銷,如果長期 待攤費用項目不能使以後會計期間受 益,則將尚未攤銷的該項目的攤餘價值 全部轉入當期損益。

19. 職工薪酬

本集團職工薪酬包括短期薪酬、離職後 福利、辭退福利和其他長期福利。

短期薪酬主要包括職工工資、職工福利 費等,在職工提供服務的會計期間,將 實際發生的短期薪酬確認爲負債,並按 照受益對象計入當期損益或相關資產成 本。

離職後福利主要包括基本養老保險費、 失業保險費,按照公司承擔的風險和義 務,分類爲設定提存計劃、設定受益計 劃。對於設定提存計劃在根據在資産負 債表日爲換取職工在會計期間提供的服 Refer to Note V (12) for the goodwill impairment test method, parameter and assumption.

Once recognized, the impairment losses of abovementioned assets are not reversed during the later accounting period.

18. Long-term Unamortized Expenses

The long-term unamortized expenses of the Group include the expenses whose period is more than 1 year and which have been paid by the Group and should be amortized in the current period and later periods, for example, house decoration expenditures. Such expenses are averagely amortized during the benefit period. If the long-term unamortized expenses cannot bring benefits to the later accounting period, the amortized value of unamortized item is converted into the current profit or loss entirely.

19. Staff remuneration

The Group's staff remuneration includes short-term remuneration, post- employment benefits, termination benefits and other long-term benefits.

The short-term salaries mainly include the staff wages and staff benefits. During the accounting period when the staff provide services, the actually incurred short-term salaries are recognized as liabilities, which are included into the current profit or loss or related asset cost according to the benefit object.

The post-employment benefits mainly include the basic endowment insurance expenses and unemployment insurance expenses, and they are classified into the defined contribution plan and defined benefit plan according to the risks and obligations borne by the Company. For the defined contribution



務而向單獨主體繳存的提存金確認爲負 債,並按照受益對象計入當期損益或相 關資産成本。

辭退福利,是由於本集團在職工勞動合 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,在下列兩者孰早日確認辭退福 利產生的負債,並計入當期損益:①本 集團不能單方面撤回因解除勞動關係計 劃或裁減建議所提供的辭退福利時。② 本集團確認與涉及支付辭退福利的重組 相關的成本或費用時。其中對超過一年 予以支付的補償款,按折現率折現後計 入當期損益。

20. 收入確認原則和計量方法

本集團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的控制權 時,確認收入。

本集團的收入包括銷售商品收入、提供 服務收入,其主要活動相關的具體會計 政策描述如下:

本集團產品收入確認具體政策:本集團 與客戶簽訂銷售合同約定,對方應於收 貨後三日內,按商品質量要求及 GSP 驗 收標準進行驗收,逾期未驗收視爲商品 合格。因所提供的商品與訂單不符、破 plan, the contribution money paid to the independent subject for gaining the services provided by the staff during the accounting period on the balance sheet date is recognized as liabilities, which is included into the current profit or loss or related asset cost according to the benefit object.

Termination benefits is due to the compensation to employees when the Group terminates the employment relationship with employees before the expiry of the employment contracts or as an offer to encourage employees to accept voluntary redundancy. If the Group provides termination benefits to the employees, the liabilities arising from termination benefits will be recognized and included in profit or loss for the period at the earlier of the following dates: ① when the Group cannot unilaterally withdraw termination benefits for the employment termination plan or the redundancy offer; and ② when the Group recognizes the costs or expenses related to the reorganization involving in payment of termination benefits. Of these, compensation paid in excess of one year is discounted at a discount rate and credited to current profit or loss.

20. Income Recognition Principle and Measurement Method

When the performance obligation in the contract is fulfilled, namely, the customer gains the control right over related goods or services, the Group recognizes the income.

Income of the Group includes income from goods sales and income from provision of consulting services. The specific accounting policies related to the main activities are described as follows:

The specific income recognition policies for the Group's products: the Group and the customer sign a sales contract to agree that the opposite party should conduct the acceptance within three (3) days after receiving the goods according to the goods quality requirements and GSP acceptance standards. If

損、污染、過期等情况,應於貨到3日 內向本集團提出,並提供詳細資料,經 查證後屬本集團責任的,確認後辦理退 貨手續。基於以上條款,本集團出於謹 慎性原則,於貨品發出3日後視同商品 的控制權已轉移給客戶,予以確認收 入。

本集團服務費收入確認具體政策:公司 其他業務收入主要是公司爲部分醫藥廠 商和分銷商提供品牌推介、產品市場推 廣等方面的諮詢服務收入。諮詢服務費 按簽訂的《服務協議》,根據提供的具 體服務內容進行收取,獨立於產品採購 合同。公司在提供諮詢服務考核期結束 後,收到客戶款項或確定款項完全可以 收到的情况下確認收入。

21.政府補助

政府補助在能夠滿足其所附的條件並且 能夠收到時,予以確認。政府補助爲貨 幣性資產的,按照實際收到的金額計 量,對於按照固定的定額標準撥付的補 助,或對年末有確鑿證據表明能夠符合 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時,按照應收的金 額計量;政府補助爲非貨幣性資產的, no acceptance is conducted within the period, it is deemed that the goods are qualified. If the provided goods are inconsistent with the order, or they are damaged, polluted or expired, the feedback should be given to the Group within three (3) days after the goods arrive, and detailed data should be provided. If the Company is responsible after verification, the return formalities will be handled after confirmation. Based on the abovementioned clauses and the prudent principle, three (3) days after the goods are shipped, it is deemed that the control right of goods has been transferred to the customer, and the income is recognized.

The specific income recognition policies for the Group's service fees: income of the Company's other business is mainly the advisory service income from provision of brand promotion, product marketing, etc. for some pharmaceutical manufacturers and distributors. The advisory service fee is charged on the specific service content provided according to the service agreement signed, which is independent of the product procurement contract. The income will be recognized by the Company after the end of the evaluation period of provision of advisory service to the extent that payment from the customers is received or it is determined that the amount can be fully received.

21. Government Subsidy

The government subsidy is recognized when the conditions are met and the subsidy can be received. If the government subsidy belongs to the monetary asset, it is measured according to the actually received amount. For the subsidy allocated according to the fixed quota standard, or there are concrete evidences showing that related conditions specified in the fiscal support policy can be met and it is predicted that the fiscal support fund can be received at the end of the year, it is measured according to the amount receivable; if the government subsidy is the nonmonetary asset, it is measured according to the fair value. If the



按照公允價值計量,公允價值不能可靠 取得的,按照名義金額(1元)計量。

與資產相關的政府補助,是指本集團取 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。如果政府文件中未明確規 定補助對象,本集團按照上述區分原則 進行判斷,難以區分的,整體歸類爲與 收益相關的政府補助。

與資產相關的政府補助確認爲遞延收 益,在相關資產使用壽命內平均分配計 入當期損益。相關資產在使用壽命結束 前被出售、轉讓、報廢或發生毀損的, 將尚未分配的相關遞延收益餘額轉入資 産處置當期的損益。

與收益相關的政府補助,用於補償以後 期間的相關費用或損失的,確認爲遞延 收益,並在確認相關費用的期間計入當 期損益;用於補償已發生的相關費用或 損失的,直接計入當期損益。

與本集團日常活動相關的政府補助,按 照經濟業務實質,計入其他收益。與本 集團日常活動無關的政府補助,計入營 業外收入。 fair value cannot be obtained reliably, it is measured according to the nominal amount (RMB 1).

Asset-related government subsidies refer to government subsidies obtained by the Group for the construction or, in other means, for the formation of long-term assets; revenue-related government subsidies refer to government subsidies other than those related to assets. If the targets of the subsidies are not specified in government documents, the Group shall make judgments in accordance with the above-mentioned distinction principles, and where distinctions are difficult to be made, the subsidies shall be classified as revenue-related government subsidies as a whole.

The asset-related government subsidy is recognized as the deferred income and averagely distributed and included into the current profit or loss during the service life of related asset. If related asset is sold, transferred, scrapped or damaged before the service life ends, the balance of undistributed related deferred income is converted into the current profit or loss of asset disposal.

When the government grants related to the revenue are used to make up the relevant expenses or losses incurred in subsequent periods, they shall be recognized as deferred revenue and shall be included in the profit or loss for the period during the period in which relevant expenses are recognized. When the government grants are used to make up the relevant expenses or losses incurred, they shall be directly included in the profit or loss for the period.

come according to the economic business essence. The government subsidy unrelated to the daily activity of the Group is included into the non-business income. 本集團取得政策性優惠貸款貼息的,區 分財政將貼息資金撥付給貸款銀行和財 政將貼息資金直接撥付給本集團兩種情 况,分別按照以下原則進行會計處理:

(1)財政將貼息資金撥付給貸款銀行,由貸款銀行以政策性優惠利率向本 集團提供貸款的,本集團以實際收到的 借款金額作爲借款的入賬價值,按照借 款本金和該政策性優惠利率計算相關借 款費用(或以借款的公允價值作爲借款 的入賬價值並按照實際利率法計算借款 費用,實際收到的金額與借款公允價值 之間的差額確認爲遞延收益。遞延收益 在借款存續期內採用實際利率法攤銷, 沖減相關借款費用)。

(2)財政將貼息資金直接撥付給本集團,本集團將對應的貼息沖減相關借款費用。

22. 递延所得稅資産和遞延所得稅負債

本集團遞延所得稅資産和遞延所得稅負 債根據資産和負債的計稅基礎與其賬面 價值之間的差額、以及未作爲資産和負 債確認但按照稅法規定可以確定其計稅 基礎的項目的計稅基礎與其賬面價值之 間的差額産生的(暫時性差異)計算確 認。

本集團對除以下情形外的所有應納稅暫 時性差異確認遞延所得稅負債: (1) 暫時性差異産生於商譽的初始確認或既 The Group accounts for interest subsidies of policy-based preferential loans it obtains on the following principles and under two circumstances:

(1) Where the finance allocates the interest subsidy to the lending bank and the lending bank loans to the Group at the policy- based preferential interest rate, the Group records the amount of loan it actually receives as the entry value of the loan, and calculates the related borrowing costs based on the principal amount of the loan and the policy-based preferential interest rate (or records the fair value of the loan as the entry value of the loan and calculates the borrowing costs based on the effective interest rate method; and recognises the difference between the actual amount received and the fair value of the loan in deferred income. The deferred income is amortised over the duration of the loan using the effective interest rate method and is used to offset the related borrowing costs.)

(2) Where the finance allocates the interest subsidy to the Group directly, the Group offsets the related borrowing costs with the subsidy.

22. Deferred Income Tax Assets and Deferred Income Tax Liabilities

The deferred income tax assets and deferred income tax liabilities of the Group are calculated and recognized according to the (temporary difference) due to the difference between taxation basis of assets and liabilities and book value, and the difference between taxation basis of the item which is not recognized as asset and liability but whose taxation basis may be determined according to the tax law and book value.

The Group recognizes the deferred income tax liabilities for all taxable temporary differences, except the following circumstances: (1) initial recognition of goodwill which gives



不影響會計利潤也不影響應納稅所得額 (或可抵扣虧損)的非企業合併的交易中 産生的資産或負債的初始確認; (2) 與子公司、聯營企業及合營企業投資相 關的應納稅暫時性差异,本集團能夠控 制暫時性差異轉回的時間且該暫時性差 異在可預見的未來很可能不會轉回的。

本集團以很可能取得用來抵扣可抵扣暫 時性差異、可抵扣虧損和稅款抵減的未 來應納稅所得額爲限,對除以下情形外 産生的可抵扣暫時性差異、可抵扣虧損 和稅款抵減確認遞延所得稅資産:

(1)暫時性差異產生於既不影響會計 利潤也不影響應納稅所得額(或可抵扣 虧損)的非企業合併的交易中產生的資 產或負債的初始確認;(2)與子公 司、聯營企業及合營企業投資相關的可 抵扣暫時性差異,不能同時滿足以下條 件的:暫時性差異在可預見的未來很可 能轉回、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。

本集團在很可能有足夠的應納稅所得額 用以抵扣可抵扣虧損的限度內,就所有 尚未利用的可抵扣虧損確認遞延所得稅 資産。管理層運用大量的判斷來估計未 來取得應納稅所得額的時間和金額,結 合納稅籌劃策略,决定應確認的遞延所 得稅資産的金額,因此存在不確定性。 rise to the temporary difference or initial recognition of assets or liabilities due to the transaction of non-business combination which neither affects the accounting profits nor affects the taxable income (or deductible loss); (2) taxable temporary difference related to the investment of subsidiary, cooperative enterprise and joint venture, the Group can control the reversal time of temporary difference, and it is likely that such temporary difference will not be reversed in the foreseeable future.

Subject to the future taxable income which is likely to be gained for offsetting the deductible temporary difference, deductible loss and tax credit, the Group recognizes the deferred income tax assets regarding the deductible temporary difference, deductible loss and tax credit, except the following circumstances: (1) the temporary difference arises from the initial recognition of assets or liabilities in the transaction of non-business combination which neither affects the accounting profits nor affects the taxable income (or deductible loss); (2) the deductible temporary difference related to the investment of subsidiary, cooperative enterprise and joint venture fails to simultaneously meet the following conditions: the temporary difference is likely to be reversed in the foreseeable future, and it is likely to gain the taxable income for offsetting the deductible temporary difference in the future.

Within the limit of sufficient taxable income for offsetting the deductible loss probably, the Group recognizes the deferred income tax assets regarding all unutilized deductible losses. The Management estimates the time and amount of taxable income obtained in the future through tremendous judgments, and decides the amount of to-be-recognized deferred income tax assets based on the taxation planning strategy, so the uncertainty exists.

於資産負債表日,遞延所得稅資産和遞 延所得稅負債,按照預期收回該資産或 清償該負債期間的適用稅率計量。

23.租賃

(1) 租賃的識別

在合同開始日,本集團評估合同是否爲 租賃或者包含租賃。如果合同一方讓渡 了在一定期間內控制一項或多項已識別 資産使用的權利以換取對價,則該合同 爲租賃或者包含租賃。

合同中同時包含多項單獨租賃的,本集 團將合同予以分拆,並分別各項單獨租 賃進行會計處理。合同中同時包含租賃 和非租賃部分的,本集團將租賃和非租 賃部分分拆後進行會計處理。各租賃部 分分別按照租賃準則進行會計處理,非 租賃部分按照其他適用的企業會計準則 進行會計處理。

(2) 本集團作爲承租人

1) 租賃確認

除了短期租賃和低價值資産租賃,在租 賃期開始日,本集團對租賃確認使用權 資産和租賃負債。

使用權資產,是指本集團作爲承租人可 在租賃期內使用租賃資產的權利,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扣除已享 受的租賃激勵相關金額;③發生的初始 直接費用;④爲拆卸及移除租賃資産、 On the balance sheet date, the deferred income tax assets and deferred income tax liabilities are measured according to the applicable tax rate during the period of anticipated recovery of such assets or settlement of such liabilities.

23. Lease

(1) Identification of Lease

On the contract start date, the Group assesses whether the contract is lease or includes lease. If a contract party assigns the right to control the usage of one or multiple identified assets during a certain period for exchange of consideration, such contract is lease or includes lease.

If multiple separate leases are included simultaneously in the contract, the Group splits the contract and accounts the separate leases separately. If lease and non-lease parts are included in the contract simultaneously, the Group carries out the accounting treatment after splitting the lease and non-lease parts. The lease parts are accounted according to the lease criteria, and the non-lease parts are accounted according to other applicable accounting standards for business enterprises.

(2) The Group as the Lessee

1) Recognition of Lease

Except the short-term lease and low-value asset lease, on the start date of lease term, the Group recognizes the right-of-use asset and lease liability for the lease.

The right-of-use asset refers to the right for the Group as the Lessee to use the lease asset during the lease term, which is initially measured based on the cost. Such cost includes: (1) Initial measurement amount of lease liability; (2) Lease payment made on or before the start date of lease term minus the enjoyed lease incentive related amount; (3) Initial direct expenses incurred; (4) predicted to-be-incurred costs (except



復原租賃資産所在場地或將租賃資産恢 復至租賃條款約定狀態預計將發生的成 本(屬爲生産存貨而發生的除外)。本 集團按照租賃準則有關規定重新計量租 賃負債的,相應調整使用權資産的賬面 價值。

本集團根據與使用權資產有關的經濟利 益的預期消耗方式以直綫法對使用權資 産計提折舊。能夠合理確定租賃期屆滿 時取得租賃資產所有權的,在租賃資產 剩餘使用壽命內計提折舊;無法合理確 定租賃期屆滿時能夠取得租賃資產所有 權的,在租賃期與租賃資產剩餘使用壽 命兩者孰短的期間內計提折舊。計提的 折舊金額根據使用權資產的用途,計入 相關資產的成本或者當期損益。

本集團按照租賃期開始日尚未支付的租 賃付款額的現值對租賃負債進行初始計 量。租賃付款額包括:①固定付款額及 實質固定付款額,扣除租賃激勵相關金 額;②取決於指數或比率的可變租賃付 款額;③本集團合理確定將行使購買選 擇權時,購買選擇權的行權價格;④租 賃期反映出本集團將行使終止租賃選擇 權時,行使終止租賃選擇權需支付的款 項;⑤根據本集團提供的擔保餘值預計 應支付的款項。

在計算租賃付款額的現值時,本集團因 無法確定租賃內含利率的,採用增量借 款利率作爲折現率。本集團按照固定的 週期性利率計算租賃負債在租賃期內各 the costs incurred for inventory production) for dismantling and removing the lease asset, restoring the lease asset location or restoring the lease asset to the state specified in the lease clause. If the Group re-measures the lease liabilities according to related rules of lease criteria, the book value of right-of-use asset is adjusted accordingly.

According to the anticipated consumption method of economic interests related to the right-of-use asset, the Group accrues the depreciation of right-of-use asset by the straight-line method. If the acquisition of use right of lease asset upon the expiration of lease term can be reasonably determined, the depreciation is accrued during the remaining service life of lease asset; if the acquisition of use right of lease asset upon the expiration of lease term cannot be reasonably determined, the depreciation is accrued during the period of lease term and remaining service life of lease asset, whichever is shorter. The accrued depreciation amount is included into the cost of related asset or current profit or loss according to the purpose of right-of-use asset.

According to the present value of lease payment which has not been made on the start date of lease term, the Group initially measures the lease liability. The lease payment includes (1) Fixed payment and substantial fixed payment minus lease incentive related amount; (2) Variable lease payment subject to the index or ratio; (3) Exercise price of call option when the Group reasonably determines the exercise of call option; (4) Money paid for exercise of termination of lease option when the Group's exercise of termination of lease option is reflected during the lease term; (5) Predicted money payable according to the guaranteed residual value provided by the Group.

In the calculation of present value of lease payment, if the Group fails to determine the lease interest rate, the interest rate of incremental loan is regarded as the discount rate. According to the fixed periodical interest rate, the Group calculates the 期間的利息費用,並計入當期損益,但 應當資本化的除外。

在租賃期開始日後,本集團確認租賃負 債的利息時,增加租賃負債的賬面金 額;支付租賃付款額時,減少租賃負債 的賬面金額。當實質固定付款額發生變 動、擔保餘值預計的應付金額發生變 化、用於確定租賃付款額的指數或比率 發生變動、購買選擇權、續租選擇權或 終止選擇權的評估結果或實際行權情况 發生變化時,本集團按照變動後的租賃 付款額的現值重新計量租賃負債。

2) 短期租賃和低價值資産租賃

對於租賃期不超過 12 個月的短期租賃 和單項租賃資產爲全新資產時價值較低 的低價值資產租賃,本集團選擇不確認 使用權資產和租賃負債。本集團將短期 租賃和低價值資產租賃的租賃付款額, 在租賃期內各個期間按照直綫法計入相 關資産成本或當期損益。

(3) 本集團作爲出租人

本集團作爲出租人,如果一項租賃實質 上轉移了與租賃資産所有權有關的幾乎 全部風險和報酬,本集團將該項租賃分 類爲融資租賃,除此之外分類爲經營租 賃。

1) 融資租賃

在租賃期開始日,本集團對融資租賃確 認應收融資租賃款,並終止確認融資租 interest expenses of lease liabilities regarding different periods during the lease term, and includes them into the current profit or loss, except the capitalized expenses.

After the start date of lease term, when the Group recognizes the interest of lease liability, the book amount of lease liability is increased; when the lease payment is made, the book amount of lease liability is decreased. In case of any change to the substantial fixed payment, any change to the predicted amount payable of guaranteed residual value, any change to the index or ratio for determining the lease payment, or any change to the assessment result or actual exercise of call option, renewal option or termination option, the Group re-measures the lease liability according to the present value of lease payment after change.

2) Short-term Lease and Low-value Asset Lease

For the short-term lease whose lease term is less than twelve (12) months and low-value asset lease when the single lease asset is the new asset, the Group chooses not to recognize the right-of-use asset and lease liability. The Group includes the lease payment of short-term lease and low-value asset lease into related asset cost or current profit or loss according to the straight-line method regarding different periods during the lease term.

(3) The Group as the Lessor

When the Group acts as the Lessor, if a lease substantially transfers almost all risks and rewards related to the ownership of lease asset, the Group classifies such lease as the financing lease, and the rest is the operating lease.

1) Financing Lease

On the start date of lease term, the Group recognizes the financing lease money receivable regarding the financing lease,



賃資産。本集團對應收融資租賃款進行 初始計量時,以租賃投資淨額作爲應收 融資租賃款的入賬價值。

租賃投資淨額爲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。本集團按照固 定的週期性利率計算並確認租賃期內各 個期間的利息收入。本集團取得的未納 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。

2) 經營租賃

在租賃期內各個期間,本集團採用直綫 法將經營租賃的租賃收款額確認爲租金 收入。

本集團發生的與經營租賃有關的初始直 接費用資本化至租賃標的資産的成本, 在租賃期內按照與租金收入相同的確認 基礎分期計入當期損益。本集團取得的 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。

經營租賃發生變更的,本集團自變更生 效日開始,將其作爲一項新的租賃進行 會計處理,與變更前租賃有關的預收或 應收租賃收款額視爲新租賃的收款額。

24.終止經營

and de-recognizes the financing lease asset. In the initial measurement of financing lease money receivable of the Group, the net amount of lease investment is regarded as the entry value of financing lease money receivable.

The net amount of lease investment is the sum of unguaranteed residual value and present value of unreceived lease receipts on the start date of lease term after the discount according to the interest rate of lease. The Group calculates and recognizes the interest income regarding different periods during the lease term according to the fixed periodical interest rate. The variable lease payment which is gained by the Group and brought into the measurement of net amount of lease investment is included into the current profit or loss when it is actually incurred.

2) Operating Lease

Regarding different periods during the lease term, the Group recognizes the lease receipts of operating lease as the rental income by the straight-line method.

The initial direct expenses of the Group related to the operating lease are capitalized to the cost of lease object asset and they are included into the current profit or loss by stages according to the recognition basis same as the rental income during the lease term. The variable lease payment which is not included into the lease receipts and which is gained by the Group and related to the operating lease is included into the current profit or loss when it is actually incurred.

In case of any change to the operating lease, from the effective date of change, the Group regards it as a new lease for accounting treatment. The lease receipts collected in advance or receivable in connection with the lease before the change are regarded as the new lease receipts.

24. Discontinued operation



終止經營,是指本集團滿足下列條件之 一的、能夠單獨區分的組成部分,且該 組成部分已經處置或劃分爲持有待售類 別: (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)該組成部分是專爲轉售而取得的 子公司。

25.重要會計政策和會計估計變更

本報告期本集團主要會計政策及主要會計估計未發生變更。

四、稅項

1.主要稅種及稅率

Discontinued operation refers to a component of the Group which meets one of the following requirements and can be distinguish separately and has been already disposed of or classified as held-for-sale: (1) the component represents an independent major line of business or a major independent geographical area of operations; (2) the component is part of a plan for the contemplated disposal of an independent major line of business or a major independent geographical area of operations; (3) the component is a subsidiary acquired exclusively for the purpose of resale.

25. Changes of significant accounting policies and accounting estimates

There is no change in the significant accounting policies and accounting estimates of the Group for the Reporting Period.

IV. TAXATION

1.Main types of tax and tax rates

稅種 Type of tax	計稅依據 Tax basis	税率 Tax rate
- V I		
中國大陸企業所得稅	應納稅所得額	25%
China Enterprise Income Tax	Taxable income	
增值稅	應稅收入	0%, 3%, 6%, 9%, 13%
VAT	Taxable income	0/05 3/05 0/05 9/05 13/0
城市維護建設稅	亭欧仙山达神秘府	
Urban maintenance and	實際繳納流轉稅額	7%
construction tax	Amount of actual payable turnover tax	
教育費附加	實際繳納流轉稅額	3%
Education surcharge	Amount of actual payable turnover tax	570
地方教育費附加	實際繳納流轉稅額	2%
Local education surcharge	Amount of actual payable turnover tax	270
土地使用稅	土地面積	定額徵收
Tax on land use	Land area	Fixed rate
中 本 沿	房屋原值的 70%或租金收入	1.20/ 武 1.20/
房產稅	70% of original value of the properties	1.2%或 12%
Property taxes	or rental income	1.2% or 12%

創美藥業股份有限公司 RecHMEL CHARMACY PHARMACEUTICAL CO., LTD.

五、合併財務報表主要項目註釋

下列所披露的財務報表數據,除特別註 明之外,「本期」指 2024 年 1 月 1 日 至 2024 年 6 月 30 日(未經審核), 「上期」指 2023 年 1 月 1 日至 2023 年 6 月 30 日(未經審核);「期末」指 2024 年 6 月 30 日(未經審核),「期 初」指 2024 年 1 月 1 日(未經審核), 「上年年末」指 2023 年 12 月 31 日(經 審核),貨幣單位為人民幣元。

V. NOTES TO MAJOR ITEMS IN THE CONSOLIDATED FINANCIAL STATEMENTS

For data in the financial data as disclosed below, "Current Period" means 1 January 2024 to 30 June 2024 (unaudited) and "Prior Period" means 1 January 2023 to 30 June 2023 (unaudited); "End of the Period" means 30 June 2024 (unaudited), "Beginning of the period" means 1 January 2024 (uaudited) and "End of Prior Year" means 31 December 2023 (audited), and the monetary unit shall be RMB, unless specified otherwise.

1.貨幣資金

1. Monetary funds

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
庫存現金 Cash on hand	320,365.78	238,303.54
銀行存款 Cash in bank	130,260,167.58	112,690,514.08
其他貨幣資金 Other monetary funds	273,708,174.05	521,268,411.47
合計 Total	404,288,707.41	634,197,229.09
其中:存放在境外的款項總額 Incl: the total amount of money deposited abroad	403,390.60	404,255.17

使用受到限制的貨幣資金

Use of restricted monetary funds

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
银行承兑汇票保证金、借款保证 金	273,708,174.05	521,268,411.47
合計 Total	273,708,174.05	521,268,411.47

2.應收票據

2. Bills receivables

(1) 應收票據分類列示

(1) Bills receivable are listed by category

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
商業承兌匯票 Commercial drafts	5,961,769.46	3,645,761.32
小計 Subtotal	5,961,769.46	3,645,761.32
減:壞賬準備 Less: Provision for bad debt	20,866.19	12,760.16
合計 Total	5,940,903.27	3,633,001.16

(2) 按壞賬計提方法分類列示

(2) Classification by the methods for making provisions for bad debt

	期末餘額 Closing balance					
類別 Classification	賬面餘額 Book balance		壞賬準備 Provision for bad debt		賬面價值	
	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	Book value	
按單項計提壞賬準備 Bad debt provision made on individual basis						
按組合計提壞賬準備 Bad debt provision made on a collective basis	5,961,769.46	100.00	20,866.19	0.35	5,940,903.27	
其中:賬齡組合 Incl: Aging portfolio	5,961,769.46	100.00	20,866.19	0.35	5,940,903.27	
合計 Total	5,961,769.46	100.00	20,866.19		5,940,903.27	

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	上年年末餘額 Closing balance of last year					
類別 Classification	賬面 Book b	餘額 palance	Provis	賬面價值		
	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	Book value	
按單項計提壞賬準備 Bad debt provision made on individual basis						
按組合計提壞賬準備 Bad debt provision made on a collective basis	3,645,761.32	100.00	12,760.16	0.35	3,633,001.16	
其中: 賬齡組合 Incl: Aging portfolio	3,645,761.32	100.00	12,760.16	0.35	3,633,001.16	
合計 Total	3,645,761.32	100.00	12,760.16	_	3,633,001.16	

1) 按組合計提應收票據壞賬準備

1) Bad debt provision for bills receivables made on a collective basis

類別	期末餘額 Closing balance			
Classification	賬面餘額 Book balance	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)	
賬齡組合 Ageing portfolio	5,961,769.46	20,866.19	0.35	
合計 Total	5,961,769.46	20,866.19	0.35	

註 1: 對於期末持有的商業承兌匯票 及期末已貼現且在資產負債表日未到 期的商業承兌匯票的金額作為賬齡組 合,參照應收賬款的預期信用損失計 提比例計提信用減值損失。

註 2:本集團上述期末應收票據的賬 齡均在1年之內。 Note 1: For the aging portfolio comprising the amounts of the commercial drafts held as at the end of the period and the commercial drafts discounted as at the end of the period but not mature at the balance sheet date, the impairment losses of credit are provided for with reference to the expected credit loss rates for trade receivables.

Note 2: The age of the aforementioned bills receivables of the Group as at the end of the period was within 1 year.

(3)本期計提、收回、轉回的應收 票據壞賬準備 (3) Provisions for bad debt accrued, recovered and reversed for bills receivables in the period

類別 上年年末餘額		本期变动金額 Current movement				
स्त्रतग Category	Closing balance of last year	計提 Accrued	收回或轉回 Recovered or reversed	轉銷或核銷 Written back or written off	k or Other	刑不時預 Closing balance
商業承兌匯票 Commercial drafts	12,760.16	8,106.03				20,866.19
合計 Total	12,760.16	8,106.03				20,866.19

(4)於2024年6月30日已質押的應(4)Pledged bills receivables as at 30 June 2024收票據

項目 Item	期末已質押金額 Pledged amount as at the end of the period
商業承兌匯票 Commercial drafts	3,161,769.46
合計 Total	3,161,769.46

(5)本集團於2024年6月30日無已 經背書或貼現且在資産負債表日尚未 到期的應收票據。

(6)本集團於2024年6月30日無實際核銷的應收票據。

(5) The Group had no bills receivables that had been endorsed or discounted as at 30 June 2024 and were not mature at the balance sheet date.

(6) As at 30 June 2024, the Group did not have any bills which were reclassified to trade receivables due to inability of the issuers to settle the bills. **創美藥業股份有限公司** Ext. cHARMACY PHARMACEUTICAL CO., LTD.

3.應收賬款

3.Trade receivables

項目名稱 Name of Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
應收賬款 Trade receivables	1,060,624,565.58	982,891,686.13
減:壞賬準備 Less: Provision for bad debt	21,844,836.22	21,172,836.07
淨額 Net amount	1,038,779,729.36	961,718,850.06

(1) 應收賬款按賬齡列示

(1) Accounts receivable by aging

在接納新客戶之前,本集團應用內部 信貸評估政策來評估潛在客戶的信用 質量並制定信用額度。本集團區別客 戶制定不同的信用政策。信用期一般 為六個月。對於商品銷售,以控制權 轉移給購貨方作為應收賬款及營業收 入的確認時點,並開始計算賬齡。 Before accepting new customers, the Group assessed the credit worthiness of potential clients and set corresponding credit limits according to the internal credit assessment policies. The Group applies different credit policies to different customers. Credit period is generally six months. As for commodity sales, the trade receivables and operating revenue are recognized and the age of the same is calculated after the control right has been transferred to the buyers.

賬齢 Age	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
1 年以內 Within 1 year	1,027,297,366.77	956,817,773.59
1-2 年 1 to 2 years	17,386,023.87	10,258,740.50
2-3 年 2 to 3 years	1,764,050.93	1,254,876.36
3年以上 More than 3 years	14,177,124.01	14,560,295.68
合計 Total	1,060,624,565.58	982,891,686.13

(2)應收賬款按壞賬計提方法分類 列示 (2) Accounts receivable by the method of provisioning for bad debt

	期末餘額 Closing balance					
類別 Classification	賬面餘額 Book balance		壞賬 Provision 1	which wants from \$ \$ \$.		
Classification	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value	
按單項計提壞賬準備 Bad debt provision made on individual basis	16,806,951.94	2.00	16,485,094.25	98.08	321,857.69	
按組合計提壞賬準備 Bad debt provision made on a collective basis	1,043,817,613.64	98.00	5,359,741.97	0.51	1,038,457,871.67	
其中:賬齡組合 Incl: Aging portfolio	1,043,817,613.64	98.00	5,359,741.97	0.51	1,038,457,871.67	
合計 Total	1,060,624,565.58	100.00	21,844,836.22	_	1,038,779,729.36	

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(Continued)

	上年年末餘額 Closing balance of last year						
類別 Classification	賬面餘額 Book balance		壞賬準備 Provision for bad debt				
Classification	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value		
按單項計提壞賬準備 Bad debt provision made on individual basis	17,125,410.33	1.74	16,915,061.23	98.77	210,349.10		
按組合計提壞賬準備 Bad debt provision made on a collective basis	965,766,275.80	98.26	4,257,774.84	0.44	961,508,500.96		
其中:賬齡組合 Incl: Aging portfolio	965,766,275.80	98.26	4,257,774.84	0.44	961,508,500.96		
合計 Total	982,891,686.13	100.00	21,172,836.07	_	961,718,850.06		



1) 按組合計提應收賬款壞賬準備

1) Bad debt provision for trade receivables made on a collective basis

賬齡	期末餘額 Closing balance					
Age	應收賬款 Trade receivables	壞賬準備 Provision for bad debt	計提比例(%) Provision ratio (%)			
1 年以内 Within 1 year	1,026,665,473.88	3,784,839.97	0.37			
1-2 年 1 to 2 years	17,152,139.76	1,574,902.00	9.18			
2-3 年 2 to 3 years						
3年以上 Over 3 years						
合計 Total	1,043,817,613.64	5,359,741.97	_			

(3)本期計提、轉回(或收回)的 壞賬準備情況 (3) Provisions for bad debts accrued and reversed (or recovered) in the period

項目 Item	上年年末餘額 Closing balance of last year	計提 Accrued	收回或轉回 Recovered or reversed	轉銷或 核銷 Written back or written off	其他 Others	期末餘額 Closing balance
單項計提 Individual provision	16,915,061.23		401,219.49	28,747.49		16,485,094.25
賬齡組合 Ageing portfolio	4,257,774.84	1,101,967.13				5,359,741.97
合計 Total	21,172,836.07	1,101,967.13	401,219.49	28,747.49		21,844,836.22

本期壞賬準備收回或轉回金額均為小 額貨款,不存在重要的收回或轉回情 況。 The amount of bad debt provision recovered or reversed during the period is all small amounts, and there is no significant recovery or reversal. (4) 本期實際核銷的應收賬款情况

(4) Accounts receivable actually written off during the period

項目	核銷金額
Item	Write-off amount
實際核銷的應收賬款 Accounts receivable actually written off	28,747.49

本期核銷的應收賬款均爲小額貨款, 不存在重要的應收賬款核銷。 The written-off accounts receivable during the period are smallamount payment for goods, and there is no write-off of significant accounts receivable.

4.應收款項融資

4. Accounts receivable financing

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
銀行承兌匯票 Bank acceptance bills	61,089,093.86	
合計 Total	61,089,093.86	

5.預付款項

5. Prepayments

(1) 預付款項賬齡

(1) Aging of prepayments

項目		期末餘額 Closing balance		末餘額 ce of last year
Item	金額 Amount	比例(%) Proportion (%)	金額 Amount	比例(%) Proportion (%)
1年以内 Within 1 year	435,463,272.41	95.56	382,143,556.42	99.78
1-2 年 1 to 2 years	14,717,890.01	3.23	681,258.81	0.18
2-3 年 2 to 3 years	3,702,819.58	0.81	119,020.35	0.03
3年以上 More than 3 years	1,820,707.56	0.40	4,860.11	0.01
合計 Total	455,704,689.56	100.00	382,948,695.69	100.00



6.其他應收款

6. Other receivables

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
應收利息 Interests receivable		
應收股利 Dividend receivable		
其他應收款 Other receivables	14,552,965.07	12,075,916.66
合計 Total	14,552,965.07	12,075,916.66

6.1 其他應收款

6.1 Other receivables

(1) 其他應收款按款項性質分類

(1) Classification of other receivables by nature

款項性質 Nature of amounts	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
保證金 Deposit	13,117,025.00	10,559,202.00
往來款 Current accounts	1,242,074.91	1,239,324.91
備用金 Reserve	1,025,654.89	1,109,179.48
其他 Others	898.20	898.20
合計 Total	15,385,653.00	12,908,604.59
減:壞賬準備 Less: Provision for bad debt	832,687.93	832,687.93
淨額 Net amount	14,552,965.07	12,075,916.66

(2) 其他應收款按照預期信用損失 一般模型計提壞賬準備 (2) Accrual of provision for bad debt according to the general model of expected credit loss regarding other receivables

壞賬準備 Provision for bad debt	第一階段 First stage 未來 12 個月預期 信用損失 12-month expected credit loss	第二階段 Second stage 整個存續期預期信用損失 (未發生信用減值) Lifetime expected credit loss (not credit- impaired)	第三階段 Third stage 整個存續期預期信用 損失(已發生信用減值) Lifetime expected credit loss (credit- impaired)	合計 Total
2024 年 1 月 1 日餘額 Balance of 1 January 2024		98,542.89	734,145.04	832,687.93
2024 年 1 月 1 日其他應收款 賬面餘額在本期 Book balance of other receivables on 1 January 2024 in the period				
轉入第二階段 Transfer to the second stage				
轉入第三階段 Transfer to the third stage 轉回第二階段				
Reversed to the second stage 轉回第一階段 Reversed to the first stage				
本期計提 Accrued for the period				
本期轉回 Reversed in the period				
本期轉銷 Written off in the period				
本期核銷 Cancelled in the period				
其他變動 Other changes				
2024 年 6 月 30 日餘額 Balance on 30 June 2024		98,542.89	734,145.04	832,687.93

(3)本集團本期無其他應收款核銷情况。

(3) The Group has no other receivables write-off for the period.

(4)本集團本期無因資金集中管理 而列報於其他應收款的款項。 (4) The Group has no money presented in other receivables due to the centralized capital management this year.



7.存貨

7.Inventories

(1) 存貨分類

(1) Classification of inventories

	期末餘額 Closing balance			上年年末餘額 Closing balance of last year		
項目 Item	賬面餘額 Book balance	存貨跌價準備 Provision for inventory impairment	賬面價值 Book value	賬面餘額 Book balance	存貨跌價準備 Provision for inventory impairment	賬面價值 Book value
庫存商品 Goods in stock	802,035,897.61	4,219,949.10	797,815,948.51	719,424,210.78	4,361,225.47	715,062,985.31
發出商品 Goods sold				60,778,649.85		60,778,649.85
合計 Total	802,035,897.61	4,219,949.10	797,815,948.51	780,202,860.63	4,361,225.47	775,841,635.16

(2)本集團存貨期末餘額不包含借 款費用資本化的情况。 (2) The Group's period-end balance of stocks does not include capitalization of borrowing costs.

8.其他流動資產

8. Other current assets

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
待抵扣進項稅額 Input tax to be credited	53,769,676.70	41,080,324.46
待攤費用 Deferred expenses	776,226.20	504,269.26
合計 Total	54,545,902.90	41,584,593.72

9.固定資產

9. Fixed assets

項目	期末餘額	上年年末餘額
Item	Closing balance	Closing balance of last year
固定資產 Fixed assets	286,902,667.53	294,721,220.12
固定資產清理 Liquidation of fixed assets		
合計 Total	286,902,667.53	294,721,220.12

9.1 固定資產

9.1 Fixed assets

(1) 固定資產明細表

(1) Breakdown of fixed assets

項目 Item	房屋建築物 Buildings and structures	機器設備 Machinery and equipment	運輸設備 Transportation facilities	辦公設備 Office equipment	合計 Total
一、賬面原值 I. Original book value					
1.上年年末餘額 1.Closing balance of last year	298,210,708.73	70,775,011.11	15,893,764.66	10,284,589.12	395,164,073.62
2.本期增加金額 2.Addition for the period		49,557.52	997,163.89	596,102.48	1,642,823.89
(1)購置(1) Purchase		49,557.52	997,163.89	596,102.48	1,642,823.89
3.本期減少金額 3.Reduction for the period			722,453.58	30,741.14	753,194.72
 (1)處置或報廢 (1) Disposal or retirement 			722,453.58	30,741.14	753,194.72
(2)轉入投資性房地產(2) Transfer to investment real estate					
4.期末餘額 4.Closing balance	298,210,708.73	70,824,568.63	16,168,474.97	10,849,950.46	396,053,702.79
二、累計折舊 II. Accumulated depreciation					
1.上年年末餘額 1.Closing balance of last year	50,128,496.40	31,320,080.32	9,544,090.92	9,450,185.86	100,442,853.50
2.本期增加金額 2.Addition for the period	4,753,684.92	3,277,527.46	1,042,207.84	285,907.55	9,359,327.77
 (1) 計提 (1) Accrue 	4,753,684.92	3,277,527.46	1,042,207.84	285,907.55	9,359,327.77
3.本期減少金額 3.Reduction for the period			620,404.87	30,741.14	651,146.01
 (1)處置或報廢 (1) Disposal or retirement 			620,404.87	30,741.14	651,146.01
(2)轉入投資性房地産(2) Transfer to investment real estate					
4.期末餘額 4.Closing balance	54,882,181.32	34,597,607.78	9,965,893.89	9,705,352.27	109,151,035.26
三、減值準備 III. Impairment provision					
1.上年年末餘額 1.Closing balance of last year					
2.本期增加金額 2.Addition for the period					
3.本期減少金額 3.Reduction for the period					
4.期末餘額 4.Closing balance					
四、賬面價值 IV. Book value					
1.期末賬面價值 1.Closing balance of book value	243,328,527.41	36,226,960.85	6,202,581.08	1,144,598.19	286,902,667.53
2 上年年末賬面價值 2.Closing balance of last year of book value	248,082,212.33	39,454,930.79	6,349,673.74	834,403.26	294,721,220.12



註:固定資產抵押情況見附註五、 Note: For the fixed assets mortgage, see Note V. 15. 15。

(2)本集團不存在暫時閑置的固定(2) The Group has no fixed assets that are temporarily idle.資産。

(3) The Group has no fixed assets leased out through operating leases.

(4) 未辦妥產權證書的固定資產

出的固定資産。

(3) 本集團不存在通過經營租賃租

(4) Fixed assets without property right certificate

項目 Item	賬面價值 Book value	未辦妥產權證書原因 The reason for not issuing a certificate of title of ownership
廣東創美公司辦公樓 Guangdong Charmacy Company Office Building	28,549,648.85	正在辦理證書中 The certificate is being processed

10.使用權資產

10. Right-of-use assets

項目 Item	房屋建築物 Buildings and structures	合計 Total
一、賬面原值 I. Original book value		
1.上年年末餘額 1.Closing balance of last year	51,839,723.00	51,839,723.00
2.本期增加金額 2. Addition for the period	20,660,863.83	20,660,863.83
(1)租入(1) New lease	20,660,863.83	20,660,863.83
3.本期減少金額 3. Reduction for the period	7,214,413.80	7,214,413.80
(1)處置 (1) Disposal	7,214,413.80	7,214,413.80
(2)租賃變更(2) Leasing change		
4.期末餘額 4.Closing balance	65,286,173.03	65,286,173.03
二、累計折舊 II. Accumulated depreciation		
1.上年年末餘額 1.Closing balance of last year	18,013,307.08	18,013,307.08
2.本期增加金額 2. Addition for the period	4,821,993.30	4,821,993.30
 (1) 計提 (1) Addition for the period 	4,821,993.30	4,821,993.30
3.本期減少金額 3.Reduction for the period	1,893,708.79	1,893,708.79
(1)處置 (1)Disposal	1,893,708.79	1,893,708.79
4.期末餘額 4.Closing balance	20,941,591.59	20,941,591.59
三、賬面價值 III . Book value		
1.期末賬面價值 1.Closing balance of book value	44,344,581.44	44,344,581.44
2 上年年末賬面價值 2.Closing balance of last year of book value	33,826,415.92	33,826,415.92



11.無形資產

11. Intangible assets

(1) 無形資產明細

(1) Details of intangible assets

項目 Item	土地使用權 Land use rights	計算機軟件 Computer software	客戶資源 Customer resources	合計 Total
一、賬面原值 I. Original book value				
1.上年年末餘額 1.Closing balance of last year	83,404,212.62	18,914,678.89	2,697,830.16	105,016,721.67
2.本期增加金額 2. Addition for the period				
(1)購置(1) Purchase				
3.本期減少金額 3. Reduction for the period				
4.期末餘額 4.Closing balance	83,404,212.62	18,914,678.89	2,697,830.16	105,016,721.67
二、累計攤銷 II. Accumulated amortization				
1.上年年末餘額 1.Closing balance of last year	14,422,999.63	13,027,718.10	843,194.16	28,293,911.89
2.本期增加金額 2. Addition for the period	1,052,611.57	928,397.63	134,891.51	2,115,900.71
(1)計提 (1) Addition for the period	1,052,611.57	928,397.63	134,891.51	2,115,900.71
3.本期減少金額 3.Reduction for the period				
4.期末餘額 4.Closing balance	15,475,611.20	13,956,115.73	978,085.67	30,409,812.60
三、減值準備 III. Impairment provision				
1.上年年末餘額 1.Closing balance of last year				
2.本年增加金額 2. Addition for the period				
 3.本年減少金額 3. Reduction for the period 				
4.期末餘額 4.Closing balance				
四、賬面價值 IV. Book value				
1.期末賬面價值 1.Closing balance of book value	67,928,601.42	4,958,563.16	1,719,744.49	74,606,909.07
2 上年年末賬面價值 2.Closing balance of last year of book value	68,981,212.99	5,886,960.79	1,854,636.00	76,722,809.78

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註 1: 截至 2024 年 6 月 30 日,本集 團未存在內部研發形成的無形資產。

註 2: 無形資產抵押情況見附註五、 15。 Note 1: As at 30 June 2024, no intangible asset arose through the internal research and development of the Group.

Note 2: For the pledge of intangible assets, please refer to Note V. 15.

12. Goodwill

(1) Original value of goodwill

被投資單位名稱	上年年末餘額	本期增加 Addition for the	period	本期 Reduction peri	n for the	期末餘額
被双員単位石柄 Name of the investee	Closing balance of last year	企業合併形成的 As a result of business combination	其他 Others	處置 Disposal	其他 Others	Closing balance
珠海創美公司 Zhuhai Charmacy Company	4,567,297.19					4,567,297.19
廣州創美公司 Guangzhou Charmacy Company	26,328.12					26,328.12
惠州創美公司 Huizhou Charmacy Company	2,896,416.16					2,896,416.16
合計 Total	7,490,041.47					7,490,041.47

(2) 商譽減值準備

(2) Provision for impairment of goodwill

被投資單位名稱 Name of the investee	上年年末餘額 Closing balance of	本期增加 Addition for the period		本期減少 Addition for the period		期末餘額
	last year	計提 Accrued	其他 Others	處置 Disposal	其他 Others	Closing balance
珠海創美公司 Zhuhai Charmacy Company	1,465,937.31					1,465,937.31
廣州創美公司 Guangzhou Charmacy Company						
惠州創美公司 Huizhou Charmacy Company						
合計 Total	1,465,937.31					1,465,937.31

註: 公司於 2017 年 2 月、2017 年 6

月、2020年7月分別收購珠海創美公

Note: The Company acquired Zhuhai Charmacy Company, Guangzhou Charmacy Company and Huizhou Charmacy

(1) 商譽原值

12.商譽



司、廣州創美公司、惠州創美公司的 股權,並形成了人民幣456.73 萬元、 人民幣2.63 萬元、人民幣289.64 萬元 的商譽。商譽所在的資產組與該商譽 初始確認時保持一致。本集團期末對 商譽進行了減值測試,經測試,本期 不存在減值情況。

Company in February 2017, June 2017 and July 2020 respectively, resulting in a goodwill of RMB4.5673 million, RMB0.0263 million and RMB2.8964 million. The asset group a goodwill belongs to is the same with that at initial recognition of the goodwill. The Group carried out an impairment test of goodwill at the end of the period, finding no impairment in the period.

13.長期待攤費用

13. Long-term expenses to be amortized

項目 Item	上年年末餘額 Closing balance of last year	本期增加 Addition for the period	本期摊销 Amortization for the period	本期其他減少 Other reduction for the period	期末餘額 Closing balance
裝修費用 Renovation costs	16,978,756.37	3,248,854.85	1,761,305.16	163,244.66	18,303,061.40
合計 Total	16,978,756.37	3,248,854.85	1,761,305.16	163,244.66	18,303,061.40

14.遞延所得稅資產和遞延所得稅負

債

(1) 未經抵銷的遞延所得稅資產

liabilities

(1) Deferred income tax assets not offset

14. Deferred income tax assets and deferred income tax

		餘額 balance	期初餘額 Opening balance		
項目 Item	可抵扣暫時性差異 Deductible temporary differences	遞延所得稅資產 Deferred income tax assets	可抵扣暫時性差異 Deductible temporary differences	遞延所得稅資產 Deferred income tax assets	
資產減值準備 Provision for asset Impairment	26,918,339.44	6,729,584.87	26,379,509.63	6,594,877.41	
租賃負債 Lease debt	48,435,297.39	12,108,824.35	36,977,501.16	9,244,375.29	
合計 Total	75,353,636.83	18,838,409.22	63,357,010.79	15,839,252.70	

(2) 未經抵銷的遞延所得稅負債

(2) Deferred income tax liabilities not offset

項目	期末 Closing	餘額 balance	期初餘額 Opening balance		
項日 Item	應納稅暫時性差異 Taxable temporary differences	遞延所得稅負債 Deferred income tax liabilities	應納稅暫時性差異 Taxable temporary differences	遞延所得稅負債 Deferred income tax liabilities	
未實現的內部銷售損益 Unrealized internal sales gains and losses	3,368,116.31	842,029.08	2,403,606.05	600,901.51	
使用權資產 Right-of-use assets	44,344,581.44	11,086,145.36	33,826,415.92	8,456,603.99	
合計 Total	47,712,697.75	11,928,174.44	36,230,021.97	9,057,505.50	

(3) 以抵消後淨額列示的遞延所得 稅資產或負債

(3) Deferred tax assets or liabilities presented as net amounts after offset

項目 Item	遞延所得稅資產或負 債期末互抵金額 The amount of period-end offsets of deferred tax assets or liabilities	抵消後遞延所得稅資 産或負債期末金額 The amount of period-end a deferred tax asset or liability after an offset	遞延所得稅資產或負 債期初互抵金額 The amount of year- beginning offsets of deferred tax assets or liabilities	抵消後遞延所得稅資 産或負債期初金額 The amount of year- beginning a deferred tax asset or liability after an offset
遞延所得稅資產 Deferred income tax assets	11,086,145.36	7,752,263.85	8,456,603.99	7,382,648.71
遞延所得稅負債 Deferred income tax liabilities	11,086,145.36	842,029.08	8,456,603.99	600,901.51



15.所有權或使用權受到限制的資產

15. Assets with restricted ownership and rights of use

	期末				
項目			of the period		
Item	賬面餘額 賬面價值		受限類型	受限情況	
	Book balance	Book value	Restricted type	Restricted situation	
貨幣資金 Monetary funds	273,708,174.05	273,708,174.05	保證金 Margin	銀行承兌匯票保證 金、借款保證金 Bank acceptance bills deposits, borrowing deposits	
應收票據	3,161,769.46	3,161,769.46	質押	票據質押	
Bills receivables	, ,	, ,	Pledge	Bill pledge	
應收款項融資 Account receivable financing					
存貨 Inventories					
固定資產 Fixed assets	269,997,536.20	215,698,988.14	抵押 Security	抵押 Security	
無形資產 Intangible assets	83,404,212.62	67,928,601.42	抵押 Security	抵押 Security	
合計 Total	630,271,692.33	560,497,533.07		_	

項目	期初 At the beginning of the period					
项口 Item	賬面餘額 Book balance	Kuthe beginn 展面價值 Book value	mg of the period 受限類型 Restricted type	受限情況 Restricted situation		
貨幣資金 Monetary funds	521,268,411.47	521,268,411.47	保證金 Margin	a行承兌匯票保證 金、借款保證金 Bank acceptance bills deposits, borrowing deposits		
應收票據 Bills receivables	3,400,000.00	3,388,100.00	質押 Pledge	票據質押 Bill pledge		
應收款項融資 Account receivable financing						
存貨 Inventories	350,000,000.00	350,000,000.00	抵押 Security	抵押 Security		
固定資產 Fixed assets	276,281,948.08	222,218,665.07	抵押 Security	抵押 Security		
無形資產 Intangible assets	83,404,212.62	68,981,212.99	抵押 Security	抵押 Security		
合計 Total	1,234,354,572.17	1,165,856,389.53	_	_		

16.短期借款

16. Short-term borrowings

(1) 短期借款分類

(1) Types of borrowings

借款類別 Types of borrowings	期末餘額 Closing balance	上年年末餘額 Closing balance of last year	
信用借款 Credit borrowings	62,105,122.23		
保證借款 Guaranteed borrowings	421,432,359.90	366,367,768.45	
抵押借款 Secured borrowings	164,457,312.08	126,351,584.99	
質押借款 Pledged borrowings		55,274,760.02	
應收票據貼現借款 Borrowings from discounted bills receivables	149,205,851.09	40,000,000.00	
合計 Total	797,200,645.30	587,994,113.46	

(2)本集團期末未存在已逾期未償 還的短期借款。 (2) The Group had no overdue short-term borrowings at the end of the period.

17.應付票據

17. Bills payables

票據種類 Classification of bills	期末餘額 Closing balance	上年年末餘額 Closing balance of last year	
銀行承兌匯票 Bank acceptance bills	661,369,408.66	936,487,754.65	
合計 Total	661,369,408.66	936,487,754.65	

註:本集團上述期末應付票據的賬齡 均在1年之內。 Note: As at the end of the period, the age of the aforementioned bills payables of the Group was within 1 year.



18.應付賬款

18. Account payables

(1) 應付賬款

(1) Account payables

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year	
貨款 Trade payables	513,019,893.09	656,543,625.36	
設備款 Equipment costs	230,241.79	2,529,940.99	
合計 Total	513,250,134.88	659,073,566.35	

(2)本期不存在賬齡超過 1 年的重 要應付帳款。 (2) There were no significant accounts payable that were more than one year old during the period.

(3) 應付賬款賬齡列示

(3) Aging analysis of account payables

於 2024 年 6 月 30 日,應付賬款按交 易日期的賬齡分析如下: Below is an aging analysis of account payables based on transaction date as at 30 June 2024:

	期末餘額 Closing balance	上年年末餘額 Closing balance of last year	
1 年以內 Within 1 year	507,134,332.30	657,001,244.78	
1-2 年 1 to 2 years	3,700,935.13	775,097.42	
2-3 年 2 to 3 years	1,210,977.91	542,337.03	
3年以上 More than 3 years	1,203,889.54	754,887.12	
合計 Total	513,250,134.88	659,073,566.35	

19.合同負債

19. Contract liabilities

(1) 合同負債情況

(1) Contract liabilities

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year	
貨款 Trade payables	2,337,652.16	19,490,768.05	
合計 Total	2,337,652.16	19,490,768.05	

(2)本集團本期無賬齡超過1年以上的重大合同負債。

(2) The Group had no significant contract liabilities aged over 1 year in this period.

(3)本集團本期無賬面價值發生重大變動的情况。

(3) There was no significant change in the carrying amount of the Group during the period.

20.應付職工薪酬

(1) 應付職工薪酬分類

20. Salaries payable to employees

(1) Classification of salaries payable to employees

項目 Item	上年年末餘額 Closing balance of last year	本期增加 Addition for the period	本期減少 Reduction for the period	期末餘額 Closing balance
短期薪酬 Short-term remuneration	9,688,286.53	41,932,937.93	46,296,634.17	5,324,590.29
離職後福利-設定提存計劃 Post-employment benefits – Defined contribution plan				
辭退福利 Termination benefits				
一年內到期的其他福利 Other benefits due within one year				
合計 Total	9,688,286.53	41,932,937.93	46,296,634.17	5,324,590.29


(2) 短期薪酬

(2) Short-term remuneration

項目 Item	上年年末餘額 Closing balance of last year	本期增加 Addition for the period	本期減少 Reduction for the period	期末餘額 Closing balance
工資、獎金、津貼和補貼 Salaries, bonuses, allowances and subsidies	9,628,200.55	36,490,416.06	40,853,952.64	5,264,663.97
職工福利費 Staff welfare payments		2,874,928.71	2,874,928.71	
社會保險費 Social insurance premiums		1,327,359.77	1,327,359.77	
其中: 醫療保險費及生育保險 費 Of which: medical insurance premium and maternity insurance premium		1,289,090.77	1,289,090.77	
工傷保險費 Industrial injury insurance premium		38,269.00	38,269.00	
住房公積金 Housing provident fund		849,289.00	849,289.00	
工會經費和職工教育經費 Labor union expenses and staff education expenses	60,085.98	390,944.39	391,104.05	59,926.32
短期帶薪缺勤 Short-term paid absences				
短期利潤分享計劃 Short-term profit sharing program				
其他 Others				
合計 Total	9,688,286.53	41,932,937.93	46,296,634.17	5,324,590.29

(3) 設定提存計劃

本集團按規定參加政府機構設立的社 會保險計劃。根據計劃,本集團按照 當地政府的有關規定向該等計劃繳存 費用。除上述繳存費用外,本集團不 再承擔進一步支付義務。相應的支出 於發生時計入當期損益或相關資產成 本。本集團本期應分別向養老保險、 失業保險計劃繳存費用如下:

(3) Defined contribution plan

The Group participated in social insurance plans operated by the government authorities according to the regulations. Pursuant to the plans, the Group made contributions to those plans in compliance with the relevant provisions of local government authorities. Apart from the aforesaid contributions, the Group assumed no further payment obligations. The corresponding expenses shall be credited to the profit or loss for the period or the cost of related assets when incurred. The Group's contributions payable to pension insurance plan and unemployment insurance plan for the period are respectively as follows:

項目 Item	上年年末餘額 Closing balance of last year	本期增加 Addition for the period	本期減少 Reduction for the period	期末餘額 Closing balance
基本養老保險 Basic pension insurance		3,198,259.43	3,198,259.43	
失業保險費 Unemployment insurance premium		110,679.72	110,679.72	
合計 Total		3,308,939.15	3,308,939.15	

註 1: 本集團本期應向參與的設定提 存計劃繳存費用人民幣 3,308,939.15 元。(上期:人民幣 2,692,365.22) 於 2024 年 6 月 30 日,本集團計劃繳 納的養老保險和失業保險已經全部支 付完畢。

註 2: 於截至 2024 年 6 月 30 日止六 個月,本集團無界定供款計劃項下的 沒收供款(由僱主代表於完全歸屬該 供款前離開計劃的僱員)可供本集團 以降低現有的供款水平。 Note 1: The Group's contribution payable to the defined contribution plan that the Group participated in amounted to RMB3,308,939.15 (Last period: RMB2,692,365.22). The pension insurance and unemployment insurance, which was fully paid as at 30 June 2024.

Note 2: For the six months end 30 June 2024, the Group has no forfeited contribution (for employers on behalf of employees who leave the plan before fully attributing the contribution) under the defined contribution plan are available to the Group to reduce the existing level of contributions.

創美藥業股份有限公司 CHARMACY PHARMACEUTICAL CO.,LTD.

21.應交稅費

21. Tax payables

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
增值稅 VAT	38,313,603.71	41,701,596.25
企業所得稅 Enterprise income tax	11,478,754.74	12,851,950.68
個人所得稅 Individual income tax	81,183.10	106,083.69
房產稅 Property taxes	1,463,071.83	30,259.82
土地使用稅 land use tax	96,768.78	
印花稅 Stamp duty	858,461.48	1,047,505.30
城市維護建設稅 Urban maintenance and construction tax	102,350.92	123,629.10
教育費附加 Education surcharge	73,299.74	88,353.96
其他稅費 Local education surcharge	1,050.00	1,050.00
合計 Total	52,468,544.30	55,950,428.80

22.其他應付款

22. Other payables

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
應付利息 Interest payables		
應付股利 Dividend payables	32,400,000.00	
其他應付款 Other payables	564,565,238.71	341,051,900.01
合計 Total	596,965,238.71	341,051,900.01

22.1 其他應付款

22.1 Other payables

(1) 按款項性質列示其他應付款

(1) Classification of other payables by nature of payment

單位名稱 Nature of payment	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
股東往來款 Shareholder current accounts	403,973,639.50	238,000,000.00
股东借款 Shareholder borrowing	151,638,874.59	93,002,433.34
中介費用 Intermediary expenses	3,393,009.00	4,343,009.00
保證金 Margin	4,064,660.48	2,434,620.48
運輸費 Transportation costs	6,660.00	1,330,778.53
其他 Others	1,488,395.14	1,941,058.66
應付股利 Dividend payables	32,400,000.00	
合計 Total	596,965,238.71	341,051,900.01

23.一年內到期的非流動負債

23. Non-current liabilities due within one year

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
一年內到期的租賃負債 Lease liabilities due within one year	8,778,579.57	6,587,383.36
合計 Total	8,778,579.57	6,587,383.36

註:本集團自資産負債表日起一年內 到期應予以清償的租賃負債的期末賬 面價值,在"一年內到期的非流動負 債"項目反映。 Note: The closing book value of the Group's lease liabilities due for settlement within one year from the balance sheet date is reflected in the item "Non-current liabilities due within one year".



24.其他流動負債

24. Other current liabilities

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
待轉銷項稅額 The amount of tax to be reselled	303,894.79	2,533,799.78
合計 Total	303,894.79	2,533,799.78

25.租賃負債

25. Lease liabilities

項目 Item	期末金額 Balance as at the end of the period	期初金額 Balance as at the beginning of the period
租賃付款額 Lease payment	53,873,207.76	41,798,576.02
未確認融資費用 Unrecognized financing expenses	5,437,910.37	4,821,074.86
合計 Total	48,435,297.39	36,977,501.16
上述租賃負債的賬面值須於以下期間償還: The book value of abovementioned lease liabilities should be repaid during the following period:	_	_
一年內 Within one year	8,778,579.57	6,587,383.36
資產負債表日後超過一年,但不超過兩年 More than one year after the balance sheet date, but less than two years	9,239,840.50	6,255,560.92
資產負債表日後超過兩年,但不超過五年 More than two years after the balance sheet date, but less than five years	26,511,451.87	18,676,151.33
資產負債表日後超過五年 More than five years after the balance sheet date	3,905,425.45	5,458,405.55
減: 流動負債項下所示一年內到期的租賃負債款項 Less: Lease liabilities due within one year presented in the current liabilities	8,778,579.57	6,587,383.36
非流動負債項下所示租賃負債款項 Lease liabilities presented in the non-current liabilities	39,656,717.82	30,390,117.80

註: 一年內到期的租賃負債已重分類 至"一年內到期的非流動負債",參 見本附註五、23。

Note: The lease liabilities due within one year have been reclassified to "non-current liabilities due within one year" as shown in Note V.23.

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26.股本

26.Share capital

			本期變動增減(+、-) Increase/decrease in the period (+, -)				
項目 Item	上年年末餘額 Closing balance of last year	發行新股 Issuance of new shares	送股 Bonus shares	公積金轉股 Shares transferred from surplus reserve	其他 Others	小計 Subtotal	期末餘額 Closing balance
股份總額 Total number of shares	108,000,000.00						108,000,000.00
合計 Total	108,000,000.00						108,000,000.00

27.資本公積

27.Capital reserve

項目 Item	上年年末餘額 Closing balance of last year	本期增加 Addition for the period	本期減少 Reduction for the period	期末餘額 Closing balance
股本溢價 Share premium	278,001,901.04			278,001,901.04
其他資本公積 Other capital reserve	988,928.00			988,928.00
合計 Total	278,990,829.04			278,990,829.04

28.盈餘公積

28.Surplus reserve

項目 Item	上年年末餘額 Closing balance of last year	本期增加 Addition for the period	本期減少 Reduction for the period	期末餘額 Closing balance
法定盈餘公積 Statutory surplus reserve	29,661,138.05			29,661,138.05
合計 Total	29,661,138.05			29,661,138.05



29.未分配利潤

29.Undistributed profits

項目	本期發生額	上期發生額
Item	Current period	Prior period
調整前上年末未分配利潤 Undistributed profit as at the end of the previous year before adjustment	181,154,889.21	179,885,249.70
調整期初未分配利潤合計數(調增+, 調減-) Total undistributed profit at the beginning of the period after adjustment (increase +, decrease -)		
其中: 《企業會計準則》及相關新規定追溯調整 Incl: Retrospective adjustment stipulated by the Accounting Standards for Business Enterprises and related new regulations		
調整後期初未分配利潤 Undistributed profit at the beginning of the period after adjustment	181,154,889.21	179,885,249.70
加:本期歸屬於母公司所有者的淨利潤 Add: Net profit attributable to the owners of the parent company for the period	26,747,235.53	51,344,725.69
減: 提取法定盈餘公積 Less: Appropriation of statutory surplus reserve		1,475,086.18
應付普通股股利 Dividends payable on ordinary shares	32,400,000.00	48,600,000.00
轉作股本的普通股股利 Dividends on ordinary shares converted to share capital		
本期期末餘額 Balance at the end of the period	175,502,124.74	181,154,889.21

董事會不建議就截至 2024 年 6 月 30 日止六個月派付中期股息(2023 年中 期股息: 無)。

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2024 (interim dividend of 2023: Nil).

30.營業收入、營業成本

30. Operating revenue and operating cost

(1) 營業收入和營業成本情况

(1) Basic information on business revenue and business expenses

項目	本期發生額 Current period		上期發生額 Prior period	
Item	收入 成本 Revenue Cost		收入 Revenue	成本 Cost
主營業務 Principal businesses	2,325,459,578.61	2,177,837,790.01	2,241,970,940.81	2,126,723,737.82
其他業務 Other businesses	21,725,354.72	162,213.00	27,103,048.83	
合計 Total	2,347,184,933.33	2,178,000,003.01	2,269,073,989.64	2,126,723,737.82

31.稅金及附加

31. Taxes and surcharges

項目 Item	本期發生額 Current period	上期發生額 Prior period
印花稅 Stamp duty	2,153,495.13	1,854,908.20
房產稅 Property tax	1,495,148.16	1,494,245.28
城市維護建設稅 Urban maintenance and construction tax	783,848.62	681,780.24
教育費附加 Education surcharge	336,646.02	292,498.68
地方教育費附加 Local education surcharge	224,430.68	194,999.07
土地使用稅 Tax on land use	96,768.78	96,768.78
車船稅 Vehicle and vessel tax	7,791.52	2,757.16
環境保護稅 Environment protection tax	2,100.00	2,100.00
合計 Total	5,100,228.91	4,620,057.41



32.銷售費用

32. Selling expenses

項目 Item	本期發生額 Current period	上期發生額 Prior period	
職工薪酬 Staff remuneration	30,855,077.54	32,250,073.43	
運輸費 Transportation costs	9,210,384.36	8,339,461.61	
辦公費用 Office expenses	3,966,511.12	3,426,108.61	
折舊與攤銷 Depreciation and amortization	13,419,898.77	11,210,188.96	
宣傳廣告費 Promotion and advertising expenses	292,241.30	205,359.23	
業務招待費 Business entertainment expenses	489,871.15	331,254.40	
差旅費 Travelling expenses	210,968.34	176,548.79	
其他 Others	4,433,791.88	7,001,768.18	
合計 Total	62,878,744.46	62,940,763.21	

33.管理費用

33. Management expenses

項目 Item	本期發生額 Current period	上期發生額 Prior period
職工薪酬 Staff remuneration	14,970,899.86	11,592,481.49
辦公費 Office expenses	3,050,866.22	2,839,428.58
折舊與攤銷 Depreciation and amortization	3,800,543.90	2,806,911.69
聘請中介機構費 Expenses on engaging intermediary agencies	971,529.90	1,441,623.85
其中: 審計服務費用 Of which: Audit service expenses	122,009.78	106,103.33
差旅費 Travelling expenses	244,645.87	85,293.74
業務招待費 Business entertainment expenses	81,570.23	102,442.21
宣傳廣告費 Promotion and advertising expenses	61,412.47	61,055.84
存貨損失 Loss on inventory		
其他 Others	150,919.12	21,660.98
合計 Total	23,332,387.57	18,950,898.38



34.財務費用

34. Finance costs

項目 Item	本期發生額 Current period	上期發生額 Prior period
利息支出 Interest expenses	33,101,117.52	16,790,181.85
其中: 銀行借款及其他 Incl: bank borrowings and others	32,244,615.80	16,289,065.70
租賃負債的利息費用 Interest expense on lease liabilities	856,501.72	501,116.15
減:利息收入 Less: Interest income	2,882,746.74	2,374,764.20
加: 匯兌損益 Add: Foreign exchange gains and losses	-2,856.37	-12,702.30
加: 其他 Add: Others	3,887,182.98	3,383,260.34
合計 Total	34,102,697.39	17,785,975.69

35.其他收益

35. Other gains

項目 Item	本期發生額 Current period	上期發生額 Prior period	
物流標準化項目政府補助 Government grants for logistics standardization program			
代扣代繳個人所得稅手續費返還 Individual income tax fee refund	103,309.43	11,263.47	
合計 Total	103,309.43	11,263.47	

36.信用減值損失

36. Impairment loss of credit

項目 Item	本期發生額 Current period	上期發生額 Prior period
應收票據壞賬損失 Loss of bad debts in bills receivable	-159,757.38	-4,677.71
應收賬款壞賬損失 Loss of bad debts in accounts receivable	868,611.05	453,307.06
其他應收款壞賬損失 Loss of bad debts in bills receivable in other receivables		
合計 Total	708,853.67	448,629.35

37.資產減值損失

37. Impairment loss of assets

項目 Item	本期發生額 Current period	上期發生額 Prior period	
存貨跌價損失 Loss on impairment of inventories	4,219,949.10	3,636,965.88	
合計 Total	4,219,949.10	3,636,965.88	

38.資產處置收益

38. Gains on disposal of assets

項目 Item	本期發生額 Current period	上期發生額 Prior period	計入本期非經常性損益的金額 Amount charged to non-recurring profit or loss for the period
非流動資產處置收益 Gains on disposal of noncurrent assets	395,944.96	4,654.23	395,944.96
其中:未劃分為持有 待售的非流動資產處 置收益 Of which: Gains on disposal of non-current assets that are not classified as held for sale	395,944.96	4,654.23	395,944.96
固定資產處置收益 Gains on disposal of fixed assets	395,944.96	4,654.23	395,944.96
合計 Total	395,944.96	4,654.23	395,944.96



39.營業外收入

39. Non-operating revenue

(1) 營業外收入明細

(1) Breakdown of non-operating income

項目 Item	本期發生額 Current period	上期發生額 Prior period	計入本期非經常性損益 的金額 Amounts included in non-recurring profit and loss for the period
非流動資產報廢收益 Income from scrapping of non-current assets		21,622.26	
政府補助 Government grants	81,940.00	1,185,944.74	81,940.00
其他 Others	1,471.56	20,119.54	1,471.56
合計 Total	83,411.56	1,227,686.54	83,411.56

40.營業外支出

40. Non-operating expenses

項目 Item	本期發生額 Current period	上期發生額 Prior period	計入本期非經常性損益的金額 Amounts included in non-recurring profit and loss for the period
非流動資産毀損報廢損失 Loss of non-current assets due to destruction and scrapping	163,244.66	11,688.77	163,244.66
對外捐贈 External donation	29,400.00	34,280.00	29,400.00
其他 Others	304,146.83	7,147.35	304,146.83
合計 Total	496,791.49	53,116.12	496,791.49

41.所得稅費用

41. Income tax expenses

(1) Income tax expenses

項目 Item	本期發生額 Current period	上期發生額 Prior period
按稅法及相關規定計算的當期所得稅 Current income tax calculated according to the tax law and related regulations	12,309,195.72	9,003,352.57
-中國大陸企業所得稅 Corporate income tax in the Chinese mainland	12,309,195.72	9,003,352.57
-中國香港利得稅 Profit tax in Hong Kong, PRC		
遞延所得稅費用 Deferred income tax expenses	-128,487.57	-198,447.70
合計 Total	12,180,708.15	8,804,904.87

由於本集團截至 2023 年及 2024 年 6 月 30 日止六個月在香港無應納税收

入, 故並無香港所得税。

The Group had no Hong Kong income tax, since it had no taxable income in Hong Kong for the six months ended 30 June 2023 and 2024.

⁽¹⁾ 所得税費用



(2) 會計利潤與所得稅費用調整過

(2) Reconciliation between accounting profit and income tax expenses

程

項目 Item	本期發生額 Current period
本期合併利潤總額	38,927,943.68
Combined total profit for the period	
按法定/適用稅率計算的所得稅費用	12,309,195.72
Income tax expenses calculated at statutory/applicable tax rate	12,507,175.72
子公司適用不同稅率的影響	
The impact of different tax rates applied to subsidiaries	
調整以前期間所得稅的影響	
Adjust the impact of income taxes for previous periods	
非應稅收入的影響	
Impact of non-taxable income	
不可抵扣的成本、費用和損失的影響	
Effect of non-deductible costs, expenses and losses	
使用前期未確認遞延所得稅資産的可抵扣虧損的影響	
Use of deductible losses that have not been previously confirmed for deferred EIT	
assets	
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 on deferred income	-128,487.57
tax assets not recognized in the current period	
所得稅費用	12,180,708.15
Income tax expenses	12,100,700,13

42. 淨資產收益率及每股收益

42. Return on net assets and earnings per share

報告期利潤	加權平均 淨資產收益率(%)	• • •	投收益 s per share
Profit for the reporting period	Weighted average return on net asset (%)	基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於母公司股東的淨利潤 Net profit attributable to the shareholders of parent company	4.42	0.2477	0.2477
扣除非經常性損益後歸屬於 母公司股東的淨利潤 Net profit attributable to the shareholders of parent company (excluding non- recurring profit and loss)	4.40	0.2471	0.2471

43. 合併現金流量表補充資料

43. Supplementary information to the Consolidated Statement of Cash Flows

項目 Item	本期發生額 Current period	上期發生額 Prior period
1.將淨利潤調節為經營活動現金流量: 1. Reconciliation of net profit to cash flows from operating		*
activities:		
凈利潤	26,747,235.53	26,352,545.1
Net profit	, ,	, ,
加:資產減值準備	4,219,949.10	2,605,598.9
Add: Provision for impairment on assets		
信用資產減值損失	708,853.67	
Impairment loss of credit assets		
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, depletion of petroleum and natural gas properties, depreciation of productive biological assets	9,359,327.77	10,809,934.1
使用權資產折舊 Depreciation of right-of-use assets	4,390,665.69	
無形資產攤銷 Amortization of intangible assets	2,115,900.71	2,116,383.1
長期待攤費用攤銷 Amortization of long-term expenses to be amortized	1,761,305.16	1,447,340.8
處置固定資產、無形資產和其他長期資產的損失(收益 以「-」填列) Loss on disposal of fixed assets, intangible assets and other long-term assets ("-" for gain)	-395,944.96	-14,587.7
固定資產報廢損失(收益以「-」填列) Loss on scrapped fixed assets ("-" for gain)	163,244.66	
公允價值變動損失(收益以「-」填列) loss arising from changes in fair value ("-" for gain)		
財務費用(收益以「-」填列) Finance costs ("-" for gain)	25,926,995.20	11,193,700.6
投資損失(收益以「-」填列) Investment loss ("-" for gain)		
遞延所得稅資產的減少(增加以「-」填列) Decrease in deferred income tax assets ("-" for increase)	483,210.74	642,147.0
遞延所得稅負債的增加(減少以「-」填列) Increase in deferred income tax liabilities ("-" for decrease)		
存貨的減少(增加以「-」填列) Decrease in inventories ("-" for increase)	-24,194,331.92	-139,705,545.8
經營性應收項目的減少(增加以「-」填列) Decrease in receivables from operating activities ("-" for increase)	-3,674,662,541.03	35,365,356.0
經營性應付項目的增加(減少以「-」填列) Increase in payables from operating activities ("-" for decrease)	3,448,689,420.03	-179,592,825.7



項目	本期發生額	上期發生額
Item	Current period	Prior period
其他		
Others		
經營活動產生的現金流量淨額	-174,686,709.65	-228,779,953.32
Net cash flow from operating activities	-1/4,080,709.05	-228,119,935.52
2.不涉及現金收支的重大投資和籌資活動:		
2. Non-cash significant investing and financing activities:		
債務轉為資本		
Conversion of debt into capital		
一年內到期的可轉換公司債券		
Convertible corporate bonds due within one year		
融資租入固定資產		
Fixed assets under finance lease		
3.現金及現金等價物淨變動情況:		
3. Net change in cash and cash equivalents:		
現金的期末餘額	120 590 522 26	02 019 702 11
Cash balance as at the end of the period	130,580,533.36	92,918,702.11
减: 現金的期初餘額	112,928,817.62	(0.0(1.400.(0
Less: cash balance as at the beginning of the period	112,920,017.02	68,861,408.60
加:現金等價物的期末餘額		
Add: balance of cash equivalents as at the end of the period		
减:現金等價物的期初餘額		
Less: balance of cash equivalents as at the beginning of the		
period		
現金及現金等價物淨增加額	17,651,715.74	24,057,293.51
Net increase in cash and cash equivalents	17,001,710.74	27,037,273.31

44.外幣貨幣性項目

44. Monetary items in foreign currencies

項目 Item	期末外幣餘額 Balance in foreign currency at the end of the period	折算匯率 Exchange rate	期末折算人民幣餘額 Equivalent RMB balance at the end of the period
貨幣資金 Monetary funds	441,984.70	0.91268	403,390.60
其中:港幣 Of which: HKD	441,984.70	0.91268	403,390.60
美元 USD			

(2)本集團本期無政府補助退回情况。

(2) There were no returns of government subsidies in the Group during the period.

六、合併範圍的變更

VI. CHANGES IN SCOPE OF CONSOLIDATION

(I) Changes in the scope of consolidation for other reasons

(一) 其他原因的合併範圍變動

合併範圍增加

The scope of the merge has increased

公司名稱 Company name	股權取得方式 The method of acquire equity	股權取得時點 The timing of equity acquisition	出資額 Amount of capital contribution	出資比例 Percentage of capital contribution
廣東創美醫藥物 流有限公司 Guangdong Charmacy Pharmaceutical Logistics Co., Ltd	新設子公司 Establishment of a new subsidiary	2024 年 2024	500 萬 5 million	100%

創美藥業股份有限公司 CHARMACY PHARMACEUTICAL CO., LTD.

七、在其他主體中的權益

VII. INTERESTS IN OTHER ENTITIES

1.在子公司中的權益

(1) 企業集團的構成

1. Interests in subsidiaries

(1) Composition of the corporation

子公司 名稱 Name of	主要經 營地 Place of principal	註冊地 位 Place of	法律地 位類別 業務性質 Type Nature of of legal business		註冊資本 Registered Capital	Propo share	例(%) rtion of holding %)	取得方式 Method of acquisition
subsidiary	operation	registration	status	Dusiness	(RMB)	直接 Direct	間接 Indirect	acquisition
廣東創美公司 Guangdong Charmacy Company	珠三角 Pearl River Delta	佛山 Foshan	有限 責任 Limited liability	醫藥產品分銷 Pharmaceutical distribution	15,000.00 萬元 150.00 million	100.00		投資設立 Established by investment
珠海創美公司 Zhuhai Charmacy Company	珠三角 Pearl River Delta	珠海 Zhuhai	有限 責任 Limited liability	醫藥產品分銷 Pharmaceutical distribution	360.00 萬元 3.60 million	100.00		非同一控制下 的企業合併 Business combination not under common control
廣州創美公司 Guangzhou Charmacy Company	珠三角 Pearl River Delta	廣州 Guangzhou	有限 責任 Limited liability	醫藥產品分銷 Pharmaceutical distribution	2,000.00 萬元 20.00 million	100.00		非同一控制下 的企業合併 Business combination not under common control
深圳創美公司 Shenzhen Charmacy Company	珠三角 Pearl River Delta	深圳 Shenzhen	有限 責任 Limited liability	醫藥產品分銷 Pharmaceutical distribution	2,080.00 萬元 20.80 million	100.00		投資設立 Established by investment
惠州創美公司 Huizhou Charmacy Company	珠三角 Pearl River Delta	惠州 Huizhou	有限 責任 Limited liability	醫藥產品分銷 Pharmaceutical distribution	1,500.00 萬元 15.00 million	100.00		非同一控制下 的企業合併 Business combination not under common control
廣東創美醫藥 物流有限公司 Guangdong Charmacy Pharmaceutical Logistics Co., Ltd	珠三角 Pearl River Delta	廣州 Guangzhou	有限 責任 Limited liability	多式联运和运 输代理业 Multimodal transport and transportation agency industry	500.00 萬元 5.00 million	100.00		投資設立 Established by investment

八、政府補助

1.期末按應收金額確認的政府補助

VIII. GOVERNMENT GRANTS

1. Government grants recognized according to the amount receivable at the end of the period

本集團期末無與政府補助相關的應收

The Group does not have any balance of receivables related to the

款項餘額。

government grants at the end of the period.

2.計入當期損益的政府補助

2. Government grants included into the current profit or loss

種類 Type			計入當期損益的金額 Amount included in profit and loss for the period
與收益相關的政府補助 the government subsidies related to the revenue	81,940.00	營業外收入 Non-operating revenue	81,940.00
合計 Total	81,940.00		81,940.00

九、與金融工具相關風險

本集團在日常活動中面臨各種金融工 具風險,主要包括市場風險、信用風 險及流動性風險等。與這些金融工具 有關的風險,以及本集團為降低這些 風險所採取的風險管理政策如下所 述。本集團管理層對這些風險敞口進 行管理和監控以確保將上述風險控制 在限定的範圍之內。

1. 各類風險管理目標和政策

本集團從事風險管理的目標是在風險 和收益之間取得適當的平衡,將風險 對本集團經營業績的負面影響降低到 最低水平,使股東及其它權益投資者 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 定和分析本集團所面臨的各種風險, 建立適當的風險承受底線並進行風險 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之 內。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS

The Group is faced with various financial instrument risks in the daily activities, including market risk, credit risk and liquidity risk primarily. The risks associated with these financial instruments and the risk management policies adopted by the Group on how to mitigate these risks are set out below. The management of the Group manages and monitors these exposures to ensure such risks are contained within a prescribed scope.

1. Objective and policies of various risks management

The Group engages in risk management with the aim of achieving an appropriate balance between risk and return, where the negative effects of risks against the operating results of the Group are minimized, and to maximize the interest of Shareholders and other stakeholders. Based on such risk management objectives, the fundamental strategy of risk management of the Group is to ascertain and analyse all types of risk exposures of the Group, establish appropriate risk tolerance thresholds, carry out risk management procedures and perform risk monitoring on all kinds of risks in a timely and reliable manner, thus containing risk exposures within a prescribed scope. (1)市場風險

1) 匯率風險

本集團承受外匯風險主要與港幣有 關,除本集團 H 股募集資金、H 股支 付股利及少部分發生在香港特別行政 區的費用外,本集團的其他主要業務 活動以人民幣計價結算。於2024年6 月30日,下表所述港幣賬戶餘額的資 產和負債因匯率變動產生的公允價值 或未來現金流量變動可能對本集團的 經營業績產生影響: (1) Market risk

1) Foreign exchange risk

The Group's foreign exchange risk relates mainly to Hong Kong Dollars. Except for the proceeds from the H Share offering, payment of H Share dividends and minor expenses incurred in the Hong Kong Special Administrative Region, other main business activities of the Group are settled in RMB. As at 30 June 2024, the changes in the fair value or future cash flows from the assets and liabilities of the balance of the account denominated in HKD due to changes in exchange rates may have impact on the Group's operating results as set out in the following table:

項目 Item	期末餘額(折合人民幣) Closing balance (RMB equivalent)	上年末餘額(折合人民幣) Closing balance of last year (RMB equivalent)
貨幣資金-港幣 Monetary fund – HKD	403,390.60	400,943.17
貨幣資金 - 美元 Monetary fund – USD		

本集團密切關注匯率變動對本集團的 影響。

2) 利率風險

本集團的利率風險産生於銀行借款等 帶息債務。浮動利率的金融負債使本 集團面臨現金流量利率風險,固定利 率的金融負債使本集團面臨公允價值 利率風險。本集團根據當時的市場環 境來決定固定利率及浮動利率合同的 相對比例。於2024年6月30日,本集 團的帶息債務主要爲人民幣計價的固 定利率合同,金額爲796,200,000元 (2023年12月31日: 638,600,000.00 元)。 The Group closely monitors the effect of exchange rate on the Group.

2) Interest rate risk

The interest rate risk of the Group arises from the interest-bearing debts such as bank loans. The floating-rate financial liabilities expose the Group to cash flow interest rate risk, while the fixed-rate financial liabilities expose the Group to fair value interest rate risk. The Group determines the relative ratio of fixed-rate contracts and floating-rate contracts based on the market environment. As at 30 June 2024, the interest-bearing debts of the Group were mainly fixed-rate contracts denominated in RMB, with an amount of RMB796.20 million (31 December 2023: RMB638.60 million).

本集團因利率變動引起金融工具公允 價值變動的風險主要與固定利率銀行 借款有關。

(2)信用風險

本集團對信用風險按組合分類進行管 理。信用風險主要產生於貨幣資金、 應收票據、應收賬款、應收款項融 資、其他應收款等。

為降低信用風險,本集團成立專門部 門確定信用額度、進行信用審批,並 執行其它監控程序以確保採取必要的 措施回收過期債權。此外,本集團於 每個資產負債表日審核每一單項應收 款的回收情況,以確保就無法回收的 款項計提充分的壞賬準備。因此,本 集團管理層認為本集團所承擔的信用 風險已經大為降低。

本集團的流動資金存放在信用評級較 高的銀行,故流動資金的信用風險較 低。

1) 信用風險顯著增加判斷標準

本集團在每個資產負債表日,通過比 較金融工具在初始確認時所確定的預 計存續期內的違約概率和該工具在資 產負債表日所確定的預計存續期內的 違約概率,來判定金融工具信用風險 自初始確認後是否顯著增加。但是, 如果本集團確定金融工具在資產負債 表日只具有較低的信用風險的,可以 假設該金融工具的信用風險自初始確 認後並未顯著增加。 The risk of changes in fair value of financial instruments caused by interest rate changes in the Group is mainly related to fixedrate bank loans.

(2) Credit risk

The Group manages the credit risk according to the portfolio classification. Primarily, the credit risk mainly comes from the monetary resources, bills receivable, accounts receivable, receivables financing, and other receivables.

In order to mitigate credit risk, the Group established special departments to determine credit limits and perform credit approval, and carries out other monitoring procedures to ensure necessary measures are taken to collect overdue debts. Besides, the Group reassesses the recovery of each receivable items on an individual basis at each balance sheet date, so as to ensure sufficient provision for doubtful debts is made for amounts that are not recoverable. As such, the management of the Group believes that the credit risks assumed by the Group has been significantly mitigated.

The Group's liquidity is deposited in banks with higher credit rating, so the credit risk of the liquidity is lower.

1) Criteria for remarkable increase of credit risk

On each balance sheet date, through comparing the default probability of financial instrument during the determined estimated duration in the initial recognition and the default probability of such instrument during the estimated duration determined on the balance sheet date, whether the credit risk of financial instrument increases remarkably after the initial recognition is judged. However, if the Group determines that the financial instrument only has a low credit risk of such financial sheet date, it may be assumed that the credit risk of such financial instrument does not increase remarkably after the initial



通常情況下,如果逾期超過30日,則 表明金融工具的信用風險已經顯著增 加。除非本集團在無須付出不必要的 額外成本或努力的情況下即可獲得合 理且有依據的信息,證明即使逾期超 過30日,信用風險自初始確認後仍未 顯著增加。在確定信用風險自初始確 認後是否顯著增加時,本集團考慮無 須付出不必要的額外成本或努力即可 獲得的合理且有依據的信息,包括前 瞻性信息。本集團考慮的信息包括: 債務人所處的經營環境、內外部信用 評級、實際或預期經營成果出現重大 不利變化、第三方提供的擔保或信用 增級品質是否發生顯著變化等。

2) 已發生信用減值資產的定義

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。本集團判斷已發生信用減值 的主要標準為逾期天數超過90日,但 在某些情況下,如果內部或外部信息 顯示,在考慮所持有的任何信用增級 之前,可能無法全額收回合同金額, 本集團也會將其視為已發生信用減 值。金融資產發生信用減值,有可能 是多個事件的共同作用所致,未必是 可單獨識別的事件所致。

金融資產已發生信用減值的證據包括 下列可觀察信息:債務人發生重大財 務困難;債務人違反合同,如償付利 息或本金違約或逾期等;本集團出於 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;債務人很可能破 recognition.

Normally, if the overdue period exceeds 30 days, it shows that the credit risk of financial instrument increases remarkably. Unless the Group may gain the reasonable and well-founded information without unnecessary additional costs or efforts, the credit risk still does not increase remarkably after the initial recognition even if the overdue period exceeds 30 days. In determining whether the credit risk increases remarkably after the initial recognition, the Group considers the reasonable and wellfounded information gained without unnecessary additional costs or efforts, including forward-looking information. Information considered by the Group includes: business environment of the debtor, internal and external credit rating, occurrence of any major adverse change to the actual or expected operating results, whether any remarkable change occurs to the third party provided guarantee or credit enhancement quality.

2) Definitions of assets with credit impairment

If one or multiple incidents which have adverse impacts on the expected future cash flow of financial assets occur, such financial assets become the financial assets with credit impairment. The main standard for the Group to judge the occurrence of credit impairment is "the overdue period exceeds 90 days". However, under some circumstances, according to the internal or external information, before any credit enhancement is considered, provided that the contract amount may not be recovered in full, the Group may also deem it as the credit impairment. The credit impairment of financial assets may be caused by the common effects of multiple incidents, and it is not necessarily caused by any incident which can be identified alone.

Evidences for credit impairment of financial assets include the following observable information: the debtor suffers from any major financial distress; the debtor violates the contract, for example, default in interest payment or principal repayment or overdue interest payment or principal repayment; out of economy or contract related to the financial distress of the debtor, the Group gives the concession which will not be provided under all circumstances to the debtor; the debtor is likely to go bankrupt or

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產或進行其他財務重組;債務人財務 困難導致該金融資產的活躍市場消失 等。

3) 信用風險敞口

於2024年6月30日,可能引起本集團 財務損失的最大信用風險敞口主要來 自於合同另一方未能履行義務而導致 本集團金融資產產生的損失。

合併資產負債表中已確認的金融資產 的賬面金額;對於以公允價值計量的 金融工具而言,賬面價值反映了其風 險敞口,但並非最大風險敞口,其最 大風險敞口將隨著未來公允價值的變 化而改變。

(3)流動風險

流動風險為本集團在到期日無法履行 其財務義務的風險。本集團管理流動 性風險的方法是確保有足夠的資金流 動性來履行到期債務,而不至於造成 不可接受的損失或對企業信譽造成損 害。本集團定期分析負債結構和期 限,以確保有充裕的資金。本集團管 理層對銀行借款的使用情況進行監控 並確保遵守借款協議。同時與金融機 構進行融資磋商,以保持一定的授信 額度,減低流動性風險。

本集團將銀行借款和應付票據作爲主 要資金來源。於2024年6月30日,本 集團尚未使用的銀行借款和票據額度 爲35,867.44萬元(2023年12月31日: 32,857.86萬元)。

本集團持有的金融資産和金融負債按 未折現的合同現金流的到期期限分析 如下:

2024年6月30日金額:

undergo other financial restructuring; the active market of such financial assets disappears due to the financial distress of the debtor.

3) Credit risk exposure

As of 30 June 2024, the biggest credit risk exposure which may cause the financial losses against the Group mainly came from "the Group suffers from the losses on financial assets due to the fact that other party fails to perform the obligations".

Book amount of financial assets recognized in the consolidated balance sheet; for the financial instruments measured by fair value, the book value reflects the risk exposure, but it is not the biggest risk exposure. Its biggest risk exposure will change with the change of future fair value.

(3) Liquidity risk

Liquidity risk is the risk that the Group will not be able to meet its financial obligations at maturity. The Group manages liquidity risk by ensuring that it has ample liquidity to meet its obligations as they fall due without incurring unacceptable losses or causing damage to its reputation. The Group regularly analyses the structure and maturity of its liabilities to ensure that sufficient funds are available. The Group's management monitors the use of bank loans and ensures compliance with loan agreements. It also negotiates with financial institutions on financing to maintain a certain credit limit and reduce liquidity risk.

The Group uses bank loans and notes payable as its main funding sources. As at 30 June 2024, the unused limit of bank loans and notes of the Group was RMB358.6744 million (31 December 2023: RMB328.5786 million).

The maturity of the financial assets and financial liabilities held by the Group based on undiscounted contract cash flows is analyzed as follows:

Amount as at 30 June 2024:



創美藥業股份有限公司 CHARMACY PHARMACEUTICAL CO., LTD.

項目 Item	一年以內 Within 1 year	一到二年 1 to 2 years	二到五年 2 to 5 years	五年以上 Over 5 years	合計 Total
金融資産 Financial assets					
貨幣資金 Monetary funds	404,288,707.41				404,288,707.41
應收票據 Bills receivables	5,940,903.27				5,940,903.27
應收賬款 Trade receivables	1,038,779,729.36				1,038,779,729.36
應收款項融資 Account receivable financing	61,089,093.86				61,089,093.86
其他應收款 Other receivables	14,552,965.07				14,552,965.07
其他流動資產 Other liquid assets	54,545,902.90				54,545,902.90
金融負債 Financial liabilities					
短期借款 Short-term borrowings	797,200,645.30				797,200,645.30
應付票據 Bills payables	661,369,408.66				661,369,408.66
應付賬款 Accounts payable	513,250,134.88				513,250,134.88
應付職工薪酬 Salaries payable to employees	5,324,590.29				5,324,590.29
其他應付款 Other payables	596,965,238.71				596,965,238.71
一年內到期的非流 動負債 Non-current liabilities due within one year	8,778,579.57				8,778,579.57
合同負債 Contract liabilities	2,337,652.16				2,337,652.16

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十、關聯方及關聯交易

1.關聯方關係

(1) 本公司的母公司情況

X. RELATED PARTIES AND RELATED PARTY TRANSACTIONS

1. Relationship with related parties

(1) Information about parent company of the Company

母公司名稱 Name of Parent Company	註冊地 Registered Place	業務性質 Business Nature	註冊資本 Registered Capital	母公司對本公 司的持股比例 (%) Shareholding Proportion (%) of Parent Company in the Company	母公司對本公司的 表決權比例(%) Voting Right Proportion (%) of Parent Company in the Company
江藥集團有限公司 Jiangyao Group Co., Ltd.	中國 China	商務服務 Commerci al services	75000 萬元人民幣 RMB 750,000,000	43.03	46.73

(2) 本公司的子公司情况

子公司情況詳見本附註"七、1.(1) 企業集團的構成"相關內容。 (2) Information on the subsidiaries of the Company

For details of subsidiaries, please see "VII. 1. (1) Composition of the corporation" under these notes.

(3) 本集團無合營企業及聯營企業

(4) 其他關聯方

(3) The Group has no joint ventures and associated enterprises

(4) Other related parties

其他關聯方名稱	與本公司關係
Name of other related parties	Relationship with the Company
姚創龍	持有公司 31.97%股權,為公司董事
Yao Chuanglong	Hold 31.97 shares of the Company, company director
江西醫藥投資有限公司	持有公司 16.13%股權,為江藥集團有限公司之子公司
Jiangxi Pharmaceutical Investment Co., Ltd.	Hold 16.13% shares of the Company, subsidiary of Jiangyao Group Co., Ltd.
江藥集團科技大連有限公司	江藥集團有限公司之子公司
Jiangyao Group Technology (Dalian) Co., Ltd.	Subsidiary of Jiangyao Group Co., Ltd.
江西江中九州醫藥有限責任公司 Jiangxi Jiangzhong Jiuzhou Pharmaceutical Co., Ltd.	江藥集團有限公司之子公司 Subsidiary of Jiangyao Group Co., Ltd.
江藥集團山東有限公司	江藥集團有限公司之子公司
Jiangyao Group (Shandong) Co., Ltd.	Subsidiary of Jiangyao Group Co., Ltd.
江藥集團河南有限公司	江藥集團有限公司之子公司
Jiangyao Group (Henan) Co., Ltd.	Subsidiary of Jiangyao Group Co., Ltd.
江藥集團(四川)有限公司	江藥集團有限公司之子公司
Jiangyao Group (Sichuan) Co., Ltd.	Subsidiary of Jiangyao Group Co., Ltd.
江藥集團常州有限公司	江藥集團有限公司之子公司
Jiangyao Group (Changzhou) Co., Ltd.	Subsidiary of Jiangyao Group Co., Ltd.



其他關聯方名稱 與本公司關係 Name of other related parties **Relationship with the Company** 江藥集團唐山有限公司 江藥集團有限公司之子公司 Jiangyao Group (Tangshan) Co., Ltd. Subsidiary of Jiangyao Group Co., Ltd. 江藥集團聊城有限公司 江藥集團有限公司之子公司 Subsidiary of Jiangyao Group Co., Ltd. Jiangyao Group (Liaocheng) Co., Ltd. 江藥集團江西有限公司 江藥集團有限公司之子公司 Subsidiary of Jiangyao Group Co., Ltd. Jiangyao Group (Jiangxi) Co., Ltd. 江藥集團洛陽藥業有限責任公司 江藥集團有限公司之子公司 Jiangyao Group Luoyang Pharmaceutical Co., Ltd. Subsidiary of Jiangyao Group Co., Ltd. 江藥集團鹽城有限公司 江藥集團有限公司之子公司 Jiangyao Group (Yancheng) Co., Ltd. Subsidiary of Jiangyao Group Co., Ltd. 江西江藥九州醫藥有限公司 江藥集團有限公司之子公司 Jiangxi Jiangyao Jiuzhou Pharmaceutical Co., Ltd. Subsidiary of Jiangyao Group Co., Ltd. 江藥集團有限公司之子公司 江西江藥仁翔醫藥有限公司 Jiangxi Jiangyao Renxiang Pharmaceutical Co., Ltd. Subsidiary of Jiangyao Group Co., Ltd. 樟樹市晟融房屋租賃有限公司 江西江中九州醫藥有限責任公司子公司 Zhangshu Shengrong House Leasing Co., Ltd. Subsidy of Jiangxi Jiangyao Jiuzhou Pharmaceutical Co., Ltd. 眉山粵通醫藥有限公司 江藥集團 (四川) 有限公司子公司 Meishan Yuetong Pharmaceutical Co., Ltd. Subsidiary of Jiangyao Group (Sichuan) Co., Ltd. 南昌市眾誠醫藥管理中心(有限合夥) 非執行董事嚴京斌擔任執行合夥人的企業 Zhongcheng Pharmaceutical Enterprise with the non-executive director Yan Jingbin acting as executive Nanchang Management Center (Limited Partnership) partner 南昌市眾和醫藥管理中心(有限合夥) 非執行董事嚴京斌擔任執行合夥人的企業 Nanchang Zhonghe Pharmaceutical Management Enterprise with the non-executive director Yan Jingbin acting as executive Center (Limited Partnership) partner 江西國信醫藥穀商業運營管理有限公司 非執行董事嚴京斌擔任董事長的企業 Jiangxi Guoxin Pharmaceutical Valley Commercial Enterprise with the non-executive director Yan Jingbin acting as chairman Operation Management Co., Ltd. 非執行董事付征擔任執行董事長的企業 江西江藥堂大藥房連鎖有限公司 Enterprise with the non-executive director Fu Zheng acting as the executive Jiangxi Jiangyaotang Pharmacy Chain Co., Ltd. chairman 非執行董事付征擔任執行董事長的企業 河南春陽醫藥連鎖有限公司 Enterprise with the non-executive director Fu Zheng acting as the executive Henan Chunyang Pharmaceutical Chain Co., Ltd. chairman 獨立非執行董事尹智偉擔任合夥人的企業 北京市金杜律師事務所 An enterprise in which Wan Chi Wai Anthony, the independent non-King & Wood Mallesons executive Director, serves as partner 獨立非執行董事尹智偉擔任獨立非執行董事的企業 HM International Holdings Limited An enterprise in which Wan Chi Wai Anthony, the independent nonexecutive Director, serves as the independent non-executive Director 浙江麥泓資本管理有限公司 獨立非執行董事李漢國擔任董事長、執行董事兼總經理的企業 Zhejiang Maihong Capital Management Company An enterprise in which Li Hanguo, the independent non-executive Director, Limited serves as chairman, executive director and general manager 江西省鐵路航空投資集團有限公司 獨立非執行董事李漢國擔任外部董事的企業 An enterprise in which Li Hanguo, the independent non-executive Director, Jiangxi Railway & Aviation Investment Group Co., serves as the external director Ltd. 獨立非執行董事李漢國擔任獨立非執行董事的企業 華福證券有限責任公司 An enterprise in which Li Hanguo, the independent non-executive Director, Huafu Securities Co., Ltd. serves as the independent non-executive Director 中文天地出版傳媒集團股份有限公司(股份代 號:600373.SH, 一家於上海證券交易所上市的公 獨立非執行董事李漢國擔任獨立非執行董事的企業 司) An enterprise in which Li Hanguo, the independent non-executive Director, Chinese Universe Publishing and Media Group Co., serves as the independent non-executive Director Ltd. (stock code: 600373.SH, a company listed on the Shanghai Stock Exchange)

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其他關聯方名稱	與本公司關係
Name of other related parties	Relationship with the Company
中大建設股份有限公司(股份代號: 835483, 一家於全國中小企業股份轉讓系統上市的公司) Zhongda Construction Company Limited (stock code: 835483, a company listed on the National Equities Exchange and Quotations)	獨立非執行董事李漢國擔任獨立非執行董事的企業 An enterprise in which Li Hanguo, the independent non-executive Director, serves as the independent non-executive Director
江西沃格光電股份有限公司(股份代 號:603773.SH,一家於上海證券交易所上市的公 司) Jiangxi WG Tech Co., Ltd. (stock code: 603773.SH, a company listed on the Shanghai Stock Exchange)	獨立非執行董事李漢國擔任獨立非執行董事的企業 An enterprise in which Li Hanguo, the independent non-executive Director, serves as the independent non-executive Director
江西晶安高科技股份有限公司	獨立非執行董事李漢國擔任獨立非執行董事的企業
Jiangxi Jingan High-tech Co., Ltd.	An enterprise in which Li Hanguo, the independent non-executive Director, serves as the independent non-executive Director
江西宏柏新材料股份有限公司(股份代 號:605366.SH,一家於上海證券交易所上市的公 司) Jianxi Hungpai New Material Co., Ltd. (stock code: 605366.SH, a company listed on the Shanghai Stock Exchange)	獨立非執行董事李漢國擔任獨立非執行董事的企業 An enterprise in which Li Hanguo, the independent non-executive Director, serves as the independent non-executive Director
上海白楊潘多諮詢管理有限公司	獨立非執行董事關鍵持股 100%並擔任執行董事的企業
Shanghai Baiyang Panduo Consulting Management	Enterprise in which Guan Jian, the independent non-executive director, holds
Co., Ltd.	100% shares and serves as the executive director.
上海新關點投資發展有限公司	獨立非執行董事關鍵持股 70%並擔任執行董事的企業
Shanghai New Focus Investment and Development	An enterprise in which Guan Jian, the independent non-executive Director,
Limited	holds 70% of shares and serves as the legal representative of the enterprise
上海百教龍場企業管理服務中心(有限合夥)	獨立非執行董事關鍵持股 99%並擔任執行合夥人的企業
Shanghai Baidu Longchang Enterprise Management	An enterprise in which Guan Jian, the independent non-executive Director,
and Service Center (limited partnership)	holds 99% of shares and serves as the general partner
上海北極柳諮詢管理有限公司 Shangha1 Beljiliu-Consulting-Management Co., Ltd.	獨立非執行董事關鍵配偶持股 100%並擔任企業法人的企業 An enterprise in which the independent non-executive Director Guan Jian's spouse, holds 100% of shares and serves as the legal representative of the enterprise
嚴京斌、鄭玉燕、張寒孜、付征、徐飛、關 鍵、尹智偉、李漢國、朱明洪、鄭禧玥、張 玲、林志傑、劉映玉、姚潔晞 Yan Jingbin, Zheng Yuyan, Zhang Hanzi, Fu Zheng, Xu Fei, Guan Jian, Wan Chi Wai Anthony, Li Hanguo, Zhu Minghong, Zheng Xiyue, Zhang Ling, Lin Zhijie, Liu Yingyu, Yao Jiexi	公司董事、監事及高級管理人員 Directors, Supervisors and Senior Management of the Company



2.關聯交易

2. Related party transactions

(1)購銷商品、提供和接受勞務的關聯交易情况

(1) Related party transactions involving the purchase and sale of goods, the provision and receipt of services

1) 採購商品/接受勞務

1) Procurement and acceptance of services

關聯 方名稱 Name of related party	關聯交易內容 Content of related party transactions	本期發生額 Current period	上期發生額 Prior period
江藥集團有限公司 Jiangyao Group Co., Ltd.	採購商品和服務 Procurement and acceptance of services	112,550,707.73	53,038,096.31
江藥集團(四川)有限公司 Jiangyao Group (Sichuan) Co., Ltd.	採購商品和服務 Procurement and acceptance of services	20,893.60	
江藥集團有限公司 Jiangyao Group Co., Ltd.	融通資金費用 Financing costs	2,940,128.75	1,716,316.67
上海北極柳諮詢管理有限公司 Shangha1 Beljiliu-Consulting-Management Co., Ltd.	培訓服務 Training servicese		31, 217. 48

註: 上述採購商品金額包含上游廠

商、供應商返利。

Note: The above amount of procurement includes rebates from the upstream manufacturers and suppliers.

(2) 銷售商品/提供勞務

(2) Sale of goods/provision of services

關聯方名稱 Name of related party	關聯交易內容 Content of related party transactions	本期發生額 Current period	上期發生額 Prior period
江藥集團有限公司 Jiangyao Group Co., Ltd.	銷售商品 Procurement	17,607,517.57	

(3) 關鍵管理人員薪酬

(3) Compensation of key managers

項目名稱	本期發生額	上期發生額
Item name	Current period	Prior period
薪酬合計 Total compensation	1,464,523.77	1,829,107.15

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3. 關聯方應收應付餘額

3. Related party receivables and payables balances

(1) 應收項目

(1) Items receivable

項目名稱	關聯方	期末餘額 Balance as at the end of the period		期初餘額 Balance as at the begining of the period	
Item name	Related party	賬面餘額 Book balance	壞賬準備 Provision for bad debt	賬面餘額 Book balance	壞賬準備 Provision for bad debt
預付賬款 Prepayments					
	江藥集團有限公司 Jiangyao Group Co., Ltd.	12,548,043.64		2,701,418.09	
	江藥集團(四川)有限公司 Jiangyao Group (Sichuan) Co., Ltd			39,072.82	

(2) 應付項目

(2) Payable items

項目名稱 Item name	關聯方 Related party	期末賬面餘額 Book balance at the end of the period	期初賬面餘額 Book balance at the beginning of the period
合同負債			
Contract liabilities			
	江藥集團有限公司 Jiangyao Group Co., Ltd.		17,699,115.04
其他應付款			
Other payables			
	江藥集團有限公司 Jiangyao Group Co., Ltd.	555,612,514.09	331,002,433.34
應付票據			
Bills payables			
	江藥集團有限公司 Jiangyao Group Co., Ltd.	43,594,939.13	
	江藥集團(四川)有限公司 Jiangyao Group (Sichuan) Co., Ltd	23,609.80	167,785.40

period.

4. 關聯方承諾

4. Commitments of Related Party

本集團本期無關聯方承諾。

5.應收董事和董事關聯企業借款

5. Outstanding loans receivable from directors and directors' affiliated enterprises

The Group does not have the commitments of related party this

本集團本期無應收董事和董事關聯企

The Group has no outstanding loans receivable from directors and



業借款情况。

1.重要承诺事项

2.或有事項

十一、承諾及或有事項

directors' affiliated enterprises in current period.

XI. COMMITMENTS AND CONTINGENCIES

1. Important commitment

By 30 June 2024, the Group had no important commitment which must be disclosed.

2. Contingencies

本集團在報告期內對內擔保情況如下 (單位:萬元):

截至 2024 年 6 月 30 日,本集团不存

在需对外披露的重要承诺事项。

The Group's internal guarantees during the reporting period are as follows (Unit: RMB0'000):

項目	本期發生額	上期發生額
Item	Amount for the period	Amount for last period
母子公司互相擔保 Mutual guarantee between parent company and subsidiary company	251,200.00	184,300.00

SHEET DATE

disclosure.

除存在上述披露事項外,本集團無其 他需披露的或有事項。 Apart from the above disclosures, no other contingencies of the Group need to be disclosed.

XII. EVENTS SUBSEQUENT TO BALANCE

As at the date of approval of this financial report, the Group has

no subsequent events on the balance sheet date that are subject to

十二、資產負債表日後事項

截至本財務報告批准日,本集團無需 要披露的資産負債表日後事項。

十三、其他重要事項

XIII. OTHER IMPORTANT MATTERS

本集團本期無其他重要事項披露。

The Group had no other material disclosures during the Period.

十四、母公司財務報表主要項目 註釋

XIV. NOTES TO MAJOR ITEMS OF FINANCIAL STATEMENTS OF PARENT COMPANY

1.應收賬款

1. Trade receivables

項目名稱 Name of item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
應收賬款 Trade receivables	472,335,208.86	375,106,274.17
減:壞賬準備 Less: Provision for bad debt	4,097,734.84	3,229,123.79
淨額 Net amount	468,237,474.02	371,877,150.38

(1) 應收賬款按壞賬計提方法分類

(1) Accounts receivable by the method of provisioning for bad debt

列示

	期末餘額 Closing balance				
類別 Classification	賬面餘額 Book balance		壞賬準備 Provision for bad debt		服五厘炭
Classification	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value
按單項計提壞賬準備 Bad debt provision made on individual basis	1,305,346.19	0.28	1,080,483.51	82.77	224,862.68
按組合計提壞賬準備 Bad debt provision made on a collective basis	471,029,862.67	99.72	3,017,251.33	0.64	468,012,611.34
其中:賬齡組合 Incl: Aging portfolio	471,029,862.67	99.72	3,017,251.33	0.64	468,012,611.34
合計 Total	472,335,208.86	100.00	4,097,734.84		468,237,474.02



		上年年末餘額 Closing balance of last year				
類別 Classification	賬面餘額 Book balance		壞賬準備 Provision for bad debt		服云雁体	
Chassincation	金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	賬面價值 Book value	
按單項計提壞賬準備 Bad debt provision made on individual basis	1,117,591.87	0.30	1,094,493.67	97.93	23,098.20	
按組合計提壞賬準備 Bad debt provision made on a collective basis	373,988,682.30	99.70	2,134,630.12	0.57	371,854,052.18	
其中: 賬齡組合 Incl: Aging portfolio	373,988,682.30	99.70	2,134,630.12	0.57	371,854,052.18	
合計 Total	375,106,274.17	100.00	3,229,123.79		371,877,150.38	

2.其他應收款

2. Other receivables

項目 Item	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
應收利息 Interests receivable		
應收股利 Dividend receivable		
其他應收款 Other receivables	699,794,111.19	413,652,378.56
合計 Total	699,794,111.19	413,652,378.56

2.1 其他應收款

2.1 Other receivables

(1) 其他應收款按款項性質分類

(1) Classification of other receivables by fund nature

款項性質 Fund nature	期末餘額 Closing balance	上年年末餘額 Closing balance of last year
往來款 Money transfers	688,891,006.47	404,623,893.20
保證金 Cash deposit	10,425,535.00	8,510,792.00
備用金 Imprest fund	482,569.72	522,693.36
其他 Others		
合計 Total	699,799,111.19	413,657,378.56
減:壞賬準備 Less: Provision for bad debt	5,000.00	5,000.00
淨額 Net amount	699,794,111.19	413,652,378.56



(2) 其他應收款壞賬準備計提情況

(2) Provisions for bad debt of other receivables

壞賬準備 Provision for bad debt	第一階段 First stage 未來 12 個月 預期信用損失 12-month expected credit loss	第二階段 Second stage 整個存續期預期信用 損失(未發生信用減 值) Lifetime expected credit loss (not credit-impaired)	第三階段 Third stage 整個存續期預期信用 損失(已發生信用減 值) Lifetime expected credit loss (credit- impaired)	合計 Total
2024 年 1 月 1 日餘額 Balance on 1 January 2024			5,000.00	5,000.00
2024 年 1 月 1 日其他應收款賬面餘額在 本期 Book balance of other receivables on 1 January 2024 in the period				
-轉入第二階段 Transferred to the second stage				
-轉入第三階段 Transferred to the third stage				
-轉回第二階段 Reversed to the second stage				
-轉回第一階段 Reversed to the first stage				
本期計提 Accrued for the period				
本期轉回 Reversed in the period				
本期轉銷 Written off in the period				
本期核銷 Cancelled in the period				
其他變動 Other changes				
2024 年 6 月 30 日餘額 Balance on 30 June 2024			5,000.00	5,000.00

3.長期股權投資

3. Long-term equity investments

(1) 長期股權投資分類

(1) Classification of long-term equity investments

	期末餘額 Closing balance			上年年末餘額 Closing balance of last year		
項目 Item	賬面餘額 Book balance	減值準備 Provisions for impairment	賬面價值 Book value	賬面餘額 Book balance	減值準備 Provisions for impairment	賬面價值 Book value
對子公司 投資 Investment in the subsidiaries	229,978,852.24		229,978,852.24	219,978,852.24		219,978,852.24
合計 Total	229,978,852.24		229,978,852.24	219,978,852.24		219,978,852.24

(2) 對子公司投資

(2) Investment in the subsidiaries

被投資單位 Investees	上年年末餘額 Closing balance of last year	本期增加 Addition in the period	本期減少 Reduction in the period	期末餘額 Closing balance	本期計提 減值準備 Provision for impairment for the period	減值準備 期末餘額 Closing balance of provision for impairment
廣東創美公司 Guangdong Charmacy Company	150,000,000.00			150,000,000.00		
珠海創美公司 Zhuhai Charmacy Company	25,710,000.00			25,710,000.00		
廣州創美公司 Guangzhou Charmacy Company	20,000,000.00			20,000,000.00		
深圳創美公司 Shenzhen Charmacy Company	20,800,000.00			20,800,000.00		
惠州創美公司 Huizhou Charmacy Company	3,468,852.24	10,000,000.00		13,468,852.24		
廣東創美醫藥物 流有限公司 Guangdong Charmacy Pharmaceutical Logistics Co., Ltd						
合計 Total	219,978,852.24	10,000,000.00		229,978,852.24		



4.營業收入和營業成本

4. Operating revenue and operating cost

(1) 營業收入和營業成本情况

(1) Basic information on business revenue and business expenses

項目		發生額 t period	上期發生額 Prior period		
Item	收入 Revenue	成本 Cost	收入 Revenue	成本 Cost	
主營業務 Principal businesses	828,687,543.38	778,368,460.82	882,242,249.64	849,645,196.82	
其他業務 Other businesses	48,241,856.84	1,888,092.74	45,948,838.68	1,725,879.75	
合計 Total	876,929,400.22	780,256,553.56	928,191,088.32	851,371,076.57	

十五、財務報告批准

XV. APPROVAL FOR FINANCIAL REPORT

本財務報告於 2024 年 8 月 28 日由董 事會批准。 The financial report was approved by the Board on 28 August 2024.

創美藥業股份有限公司

2024年8月28日

Charmacy Pharmaceutical Co., Ltd.

28 August 2024



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