



成都四威科技股份有限公司

(在中華人民共和國註冊成立之中外合資股份有限公司)

CHENGDU SIWI SCIENCE AND TECHNOLOGY COMPANY LIMITED

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

股份代號 Stock Code: 1202



2023
INTERIM REPORT
中期業績報告

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

業績分析

於本期間，成都四威科技股份有限公司（「本公司」，連同其附屬公司（「本集團」）的主要業務為光纖、線纜、光電以及電纜組件。

於本期間，本集團營業額總計為人民幣142,730,025.78元，與去年同期比較約下降0.84%。於本期間，線纜業務的營業收入總計為人民幣13,521,422.71元，較去年同期約下降27.1%；光電纜組件業務的營業收入總計為人民幣29,516,295.21元，較去年同期約下降6.41%。本公司的主要附屬公司成都中住光纖有限公司（「成都中住」）光纖銷售額總計為人民幣78,879,068.35元，較去年同期增加7.77%。

主營業務收入下降的主要原因是線纜業務市場下滑，主要客戶招標延遲，導致收入同比減少。

REPORT ANALYSIS

During the Period, Chengdu SIWI Science and Technology Company Limited (the “**Company**” and together with its subsidiaries, the “**Group**”) was principally engaged in optical fibers, cable, optoelectronic and cable component business.

During the Period, the Group recorded a total operating revenue of RMB142,730,025.78, representing a decrease of approximately 0.84% as compared with the corresponding period last year. During the Period, total operating revenue from the cable business amounted to RMB13,521,422.71, representing a decrease of approximately 27.1% as compared with the corresponding period last year. Total operating revenue from the optical cable component business amounted to RMB29,516,295.21, representing a decrease of approximately 6.41% as compared with the corresponding period last year. Total sales of optical fibers by Chengdu SEI Optical Fiber Co., Ltd. (“**Chengdu SEI**”), a principal subsidiary of the Company, amounted to RMB78,879,068.35, representing an increase of 7.77% as compared with the corresponding period last year.

The decrease in revenue from principal businesses was mainly due to the decline of the cable business market and the delay in bidding from major customers, which led to a year-on-year decrease in revenue.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

主要業務回顧

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

一、主責主業情況

1. 線纜業務

於本期間，軌交市場需求大幅下降，本公司積極應對，一是加快新產品開發力度，新增矽橡膠纜、光伏纜、空調線等相關新產品，已進入投標報價階段；二是持續跟蹤客戶需求，氟塑料纜、系留電纜等樣品已提供客戶使用驗證，待進入市場銷售及生產交付階段。

2. 電纜組件業務

於本期間，通過數字化車間建設和管理提升，電纜組件業務工時產出較二零二四年同比提升32%，銷售額突破6,000萬元。多項組件業務取得突破，微細電纜組件研發項目成果轉化、67GHz頻段半剛電纜組件以及機箱裝配業務均已取得市場訂單。同時，光纜組件完成批量供貨並同步開展穩相、保偏光纜組件的研發。

REVIEW OF PRINCIPAL BUSINESSES

To improve the performance of the Group, the Board proactively adjusted the production and operation strategies in response to the changes in internal and external environments of the Group and the market. The major business activities of the Group during the Period are summarised as follows:

I. Major operations

1. Cable business

During the Period, demand in the rail transit market dropped significantly. The Company responded proactively by, firstly, accelerating the development of new products and adding new related products such as silicone rubber cables, photovoltaic cables, and air-conditioning cables, which have entered the bidding and quotation stage. Secondly, the Company continued to track customer needs, and samples of fluoroplastic cables, mooring cables, etc. have been provided to customers for use verification, pending entry into the market sales and production delivery stage.

2. Cable components business

During the Period, through the development of a digital workshop and improved management, the cable assembly business achieved a 32% year-on-year increase in man-hour output compared to 2024, with sales exceeding RMB60 million. Several component businesses achieved breakthroughs, including market orders for the commercialization of research and development report for micro-cable assemblies, 67GHz semi-rigid cable assemblies, and chassis assembly. Furthermore, the Company completed mass production of optical cable assemblies and simultaneously began research and development of phase-stabilized and polarization-maintaining optical cable assemblies.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

3. 光電業務

於本期間，以市場為導向，擴大業務範圍，採用及時送樣方式，積極推廣延時環、水聽環和保偏環產品，已與多家軍工研究所和企業建立了長期合作關係，實現批量生產。同時波分複用器、光模塊的新品已完成孵化，並在市場實現了訂單銷售。

4. 光纖業務

於本期間，光纖市場面臨結構性過剩，價格跌至歷史低位，為應對挑戰並實現盈利目標，一是堅持以市場需求為導向，加快新品光纖研發以增強產品競爭力並完善產品矩陣；二是重點發力細分市場，提升小直徑及高毛利光纖銷售佔比以擴大收入規模並優化利潤結構；三是持續推進降本增效，通過生產工藝創新和精細化管理雙輪驅動，持續提升生產效率並降低綜合成本。

3. Optoelectronic business

During the Period, the Company expanded business scope with a market-driven approach, actively promoting the time-delay loop, hydrophone loop, and polarization-maintaining loop products through timely sample delivery. The Group established long-term partnerships with numerous military research institutes and enterprises, and have achieved mass production. Furthermore, the Group have completed the incubation of new wavelength division multiplexers and optical modules, and have secured market orders.

4. Cable fibers business

During the Period, the market of optical fibers faced a structural surplus, with prices falling to historic lows. To cope with the challenges and achieve profitability targets, the Company, firstly, by adhering to market demand-oriented approach, accelerated the research and development of new optical fibers to enhance product competitiveness and improve the product matrix; secondly, by focusing on niche markets, increased the sales proportion of small-diameter and high-gross-profit optical fibers to expand revenue scale and optimised profit structure; thirdly, by continuing to promote cost reduction and efficiency improvement, and continuously improved production efficiency and reduced overall costs with the dual-wheel drive of production process innovation and refined management.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

二、 內部管理工作開展情況

1. 黨工團建設

二零二五年，公司黨委堅決貫徹落實上級黨委決策部署，響應所黨委「決勝攻堅『十四五』」「提質量、降成本、練內功」2.0兩個專項行動，建立所級黨組織共建團隊，成立公司級特色爭創、黨組織共建團隊，確定年度黨建工作重點任務清單及工作計劃，推動黨建工作與中心工作深度融合。於本期間，公司黨委紮實開展學習教育，組織召開領導班子民主生活會、全面從嚴治黨工作會、季度組織黨委中心組學習和月度思想政治學習，促進意識形態責任落實到位；開展廉潔教育活動及集中性紀律教育，推動學習教育走深走實，為四威科技高質量發展提供堅強保障。

II. Internal management

1. Construction of the Party working group

In 2025, the party committee of the Company resolutely implemented the decision and deployment made by higher-level party committee, responded to the two special projects of the party committee of the Institute including "Decisive Victory in 14th Five-Year Plan" and "Improve Quality, Reduce Costs, and Strengthen Internal Capabilities" 2.0, established a party organization co-construction team at institute level, set up a company-level characteristic innovation and Party organization co-construction team, and set key task list and work plan for the annual party building work, and promoted the deep integration of party building work with the central work. During the Period, the party committee of the Company solidly carried out study and education activities. The Company held democratic life meetings for the leadership team, comprehensive and strict party governance meeting, quarterly party committee central group study sessions and monthly ideological and political study sessions, ensuring the thorough implementation of ideological responsibility. The Company carried out integrity education activities and centralized disciplinary education, advancing in-depth and practical party discipline study and education, and provided a strong guarantee for the high-quality development of Siwi Technology.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

於本期間，本公司召開公司工會會員代表大會、職工代表大會。加強信息公開，通過微信公眾號、廠務公開欄等方式發佈職工群眾關注的熱點問題，注重公開內容的及時性、真實性，引導職工群眾參與民主管理和民主監督，著力形成黨政工齊抓共管、職工積極參與管理的和諧局面；組織開展新春健步走、乒乓球聯誼賽等體育項目及各項慰問活動，持續提升職工幸福指數。

2. 人力資源管理

於本期間，本公司推進人才梯隊建設，結合實際情況制定方案，進行人才盤點識別，建立公司各類別核心、骨幹人才資源池，做好人才儲備。結合公司戰略及業務發展情況，加強銷售、技術研發能力提升，選配、調整相應幹部隊伍配置，重點加強員工專業知識培訓以提升工作能力，並按照內部規定對符合崗位升降條件的人員進行崗位層級調整。

During the Period, the Company held the election process of the trade union member representatives meeting and employee representative meeting. The Company strengthened information disclosure, published topics of interest to employees through channels such as WeChat official account and factory affairs bulletin board, emphasizing the timeliness and authenticity of public content. This approach encouraged employees to participate in democratic management and supervision, effectively fostering a harmonious environment where the party, government and labour union work together, with active employee involvement in the management. The Company organised and carried out Chinese New Year hiking, table tennis friendly matches and other sports events and multiple welfare activities to continuously improve the happiness index of employees.

2. *Human resource management*

During the Period, the Company promoted the development of its talent pipeline, formulated plans based on actual circumstances, conducted talent inventory and identification, and established a pool of core and key personnel across various categories to strengthen its talent reserves. In line with its strategy and business development, the Company strengthened the sales and technology R&D capabilities, selected and adjusted its management team accordingly, and focused on strengthening professional knowledge training for employees to enhance their work capabilities. Those who met the promotion or demotion criteria were reassigned to higher positions in accordance with internal regulations.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

3. 財務管理

於本期間，本公司繼續強化財務管理基礎工作，制定成本規劃方案，深入業務，結合業務運行情況，提供合理的成本壓控建議，開展成本數據分析與披露。針對業務預算，根據邊際貢獻值，完成經營目標分解、跟蹤及波動預警。提升一體化穿透式成本管控手段，加快推進一體化成本系統建設，完成了初始信息數據清理。

4. 資產管理

於本期間，本公司以優先支持光器件能力建設、提升組件的數字化能力、適度補充線纜生產能力為基礎開展年度固定資產投資工作，以保障產業發展需求。針對無使用價值的固定資產開展資產報廢及處置工作，有效降低公司資產管理成本和管理風險。

3. *Financial management*

During the Period, the Company continued to strengthen the efforts in financial management, developed cost planning plans, conducted in-depth business research, provided reasonable cost control recommendations based on operational performance, and conducted cost data analysis and disclosure. Based on the contribution margin of business budgets, the Company completed the breakdown and tracking of operating objectives and provided early warning of fluctuations. The Company also enhanced its integrated and penetrating cost control measures, accelerated the development of an integrated cost system, and completed the initial cleanup of information and data.

4. *Assets management*

During the current period, the Company prioritized supporting the development of optical components capabilities, enhanced the digital capabilities of components, and appropriately supplemented its cable production capacity to meet the needs of industrial development. The Company also implemented asset retirement and disposal procedures for unused fixed assets, effectively reducing the asset management costs and risks of the Company.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

5. 供應鏈管理

於本期間，本公司加強供應鏈管理，提高應對市場變化的韌性。按照業務發展規劃，協同做好任務穿透式管理。根據電纜組件業務發展規模，配合數字化車間改造，推進庫房精細化管理，強化批次管理原則，實行物料卡片管理。

強化項目計劃管理，制定研發項目年度計劃，按計劃節點監控協調項目開展，提高項目計劃執行精準性。同時，細化計劃完成率考核方案，合理運用考核結果，進一步提高計劃執行力。

5. *Supply chain management*

During the Period, the Company strengthened its supply chain management, improved resilience to market. In line with the business development plans, the Company implemented penetrative task management in collaboration. To accommodate the digital workshop transformation, the Company promoted refined warehouse by strengthening batch management principles and implementing material card management.

The Company strengthened project plan management, formulated annual plans for research and development projects, monitored and coordinated project development based on planned milestones, and improved the accuracy of project plan execution. Meanwhile, the Company refined the assessment scheme for project completion rate, rationally applied the assessment report, further improving the effectiveness of plan execution.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

6. 質量管理

於本期間，本公司持續提升質量管理體系，完成《QEOHS管理手冊》及程序文件、管理辦法的制修訂及評審，提升體系文件的適宜性和有效性。強化管理體系運行檢查，完成管理體系過程評審、管理評審、專項監督檢查(含外包供方)工作，並對發現問題跟蹤閉環，持續提升質量管理水平。加強資質管理，根據產品規劃及市場需求，擴展GB、GJB證書、3C認證、鐵路產品技術審查覆蓋產品範圍。首次獲得能源管理體系及雙碳認證證書，明確能源基準，溫室氣體排放及產品碳足跡基線，為公司建立系統化能源管控與碳管理奠定基礎。通過開展「低層次質量問題專項治理」及「檢驗效率專項提升工作」，電纜組件產品低層次質量問題同比下降48.23%，檢驗產能可達60餘萬工時/年，檢驗效率提升近20%。

7. 信息化建設

於本期間，本公司開展ERP系統再升級工作，以業財一體化為目標，強化公司財務管理體系；梳理內部研發流程及需求，為公司研發管理信息系統建設繪製藍圖；建立經營態勢駕駛艙，實現重點經營數據展示，為公司經營決策提供可視化支撐。

6. *Quality management*

During the Period, the Company continued to improve the quality management system, completing the formulation, revision and review of the "QEOHS Management Manual" and procedural documents, and management methods to enhance the suitability and effectiveness of system documentation. The Company strengthened operational inspections of the management system, completing process reviews, management reviews, and special supervisory inspections (including for outsourced suppliers). The Company also implemented a closed-loop follow-up on identified issues, continuously improving its quality management. The Company strengthened qualification management and, based on product planning and market demand, expanded the scope of products covered by GB, GJB, 3C certification, and railway product technical reviews. The Company obtained its first energy management system and dual carbon certifications, clarifying energy benchmarks, greenhouse gas emissions, and product carbon footprint baselines, laying the foundation for the Company's systematic energy and carbon management. Through a special campaign to address low-level quality issues and improve inspection efficiency, the number of low-level quality issues in cable assembly products decreased by 48.23% year-on-year, inspection capacity increased to over 600,000 man-hours per year, and inspection efficiency increased by nearly 20%.

7. *Construction of informatisation work*

During the Period, the Company carried out an ERP system upgrade, aiming to achieve business and financial integration and strengthen the financial management system of the Company. The Company also streamlined its internal R&D processes and requirements to lay out a blueprint for the development of its R&D management information system. Furthermore, the Company established an operating status cockpit to display key operating data and provided visual support for the operational decision-making of the Company.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

8. 安全管理

於本期間，本公司加強安全生產管理目標指標管控，在《安全生產治本攻堅三年行動方案（2024–2026年）》基礎上，開展「強基固本年」階段實施方案。修訂安全管理體系制度和安全操作規程，採取「穿透式」管理強化安全生產責任制落實，層層壓實責任。定期開展安全檢查與隱患排查，督促落實隱患整改閉環，強化安全生產教育培訓，持續開展安全生產標準化三級達標建設及自評審。於本期間，本集團未發生安全、環保、消防、保衛事故，公司安全生產態勢總體運行受控。

9. 風險控制

於本期間，本公司不斷強化風險管理防控，開展全級次風險排查工作，確立二零二五年度企業重點管控風險10項，通過設置38項監控閾值對重點管控風險嚴格落實重大風險月度、季度監測要求進行跟蹤預警，做好風險事件報告工作。持續增強內部控制管理，強化內部監督，完成對二零二四年度內控自評價發現的8項內控缺陷整改。

8. *Safety management*

During the Period, the Company strengthened the control of production safety management objectives and indicators. Building on the “Three-Year Action Plan for Conducting Safety Production (2024-2026),” the Company implemented a “the Year of Strengthening the Foundation” phase of the implementation plan. The Company revised its safety management system and safety operating procedures, adopted the “Penetrating” approach to strengthen the implementation of the production safety responsibility system and consolidated accountability at all levels. Regular safety inspections and hazard investigations were conducted, and the closed-loop rectification of hazard rectification was supervised. Production safety education and training were strengthened, and the Company continued to implement three-level production safety standardization and self-assessment. During the Period, the Group experienced no safety, environmental, fire, or security incidents, and the Company’s overall production safety situation remained under control.

9. *Risk control*

During the Period, the Company continuously strengthened risk management prevention and control. The Company conducted comprehensive risk assessments at all levels, identifying 10 key enterprise risks for focused control in 2025. By setting 38 monitoring thresholds, the Company strictly implemented the monthly and quarterly monitoring requirements for the established priority control risks, tracking and providing early warnings while ensuring proper reporting of risk events. The Company continued to improve internal control management, strengthen internal supervision, and completed the rectification of 8 internal control defects identified in the internal control self-evaluation in 2024.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

財務分析

於二零二五年六月三十日，本集團資產總值為人民幣1,028,563,487.81元，較去年年末的人民幣1,004,717,519.26元上升2.37%。其中非流動資產總值為人民幣239,651,415.56元，佔資產總值的23.30%，較去年年末的人民幣242,266,563.74元下降1.08%。

於二零二五年六月三十日，本集團流動資產總值為人民幣約788,912,072.25元，佔資產總值的76.70%，較去年年末的人民幣762,450,955.52元上升3.47%。本集團於本期間之經營業務現金流量淨額為人民幣4,178,674.72元，去年同期經營業務現金流量淨額為人民幣103,007,492.33元，下降95.94%。

於二零二五年六月三十日，本集團銀行結餘及現金（包括有負擔的存款）為人民幣431,796,032.36元，較去年年末的人民幣440,790,899.45元下降2.04%。

於二零二五年六月三十日，本集團負債總額為人民幣160,021,947.74元（於二零二四年十二月三十一日：人民幣137,858,801.05元），負債對總資產比率為15.56%，較去年年末的13.72%上升1.84%，其中一年內到期銀行及其他貸款為人民幣0元。

於本期間內，本集團未有其他集資活動。

於本期間內，本集團的銷售費用、管理費用、研發費用和財務費用分別為人民幣3,319,061.96元、人民幣18,106,519.45元、人民幣6,396,936.33元及人民幣-3,639,689.18元，較去年同期的人民幣2,608,259.24元、人民幣20,601,215.58元、人民幣6,797,216.90元及人民幣-3,547,075.06元，分別增加27.25%、減少12.11%、減少5.89%及增加利息收入人民幣267,824.36元。

於本期間內，本集團的平均毛利率為19.68%，較去年同期的19.70%下降0.02%。

FINANCIAL ANALYSIS

As at 30 June 2025, the Group's total assets amounted to RMB1,028,563,487.81, representing an increase of 2.37% from RMB1,004,717,519.26 as at the end of last year, of which the total non-current assets amounted to RMB239,651,415.56, accounting for 23.30% of the total assets and representing a decrease of 1.08% from RMB242,266,563.74 as at the end of last year.

As at 30 June 2025, the Group's total current assets amounted to approximately RMB788,912,072.25, accounting for 76.70% of total assets and representing an increase of 3.47% from RMB762,450,955.52 as at the end of last year. The net cash flows from operating activities of the Group for the Period amounted to RMB4,178,674.72, while the net cash flows from operating activities for the corresponding period last year amounted to RMB103,007,492.33, representing a decrease of 95.94%.

As at 30 June 2025, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB431,796,032.36, representing a decrease of 2.04% from RMB440,790,899.45 as at the end of last year.

As at 30 June 2025, the Group's total liabilities amounted to RMB160,021,947.74 (as at 31 December 2024: RMB137,858,801.05). The liability-to-total-asset ratio was 15.56%, representing an increase of 1.84% as compared with 13.72% as at the end of last year. Bank and other loans due within one year amounted to RMB0.

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

During the Period, the Group's selling expenses, administrative expenses, research and development costs and finance costs amounted to RMB3,319,061.96, RMB18,106,519.45, RMB6,396,936.33 and RMB-3,639,689.18, respectively, representing an increase of 27.25%, a decrease of 12.11%, a decrease of 5.89% and an increase in interest income of RMB267,824.36 from RMB2,608,259.24, RMB20,601,215.58, RMB6,797,216.90 and RMB-3,547,075.06 for the corresponding period last year, respectively.

During the Period, the average gross profit margin of the Group was 19.68%, representing a decrease of 0.02% from 19.70% for the corresponding period last year.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

1. 資金流動性分析

於二零二五年六月三十日，本集團資金流動比率約為7.29，速動比率約6.02。

2. 財政資源分析

於二零二五年六月三十日，本集團無長期借款。而本集團銀行存款及現金達人民幣431,796,032.36元，因此，本集團短期償債風險較低。

3. 本集團資本結構情況

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

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

4. 或有負債

於二零二五年六月三十日，本集團並無或有負債（二零二四年十二月三十一日：無）。

1. Analysis of liquidity

As at 30 June 2025, the Group's current ratio and quick ratio were approximately 7.29 and approximately 6.02, respectively.

2. Analysis of financial resources

As at 30 June 2025, the Group had no long-term borrowings. As the Group's bank deposits and cash amounted to RMB431,796,032.36, the Group had low exposure to short term solvency risk.

3. Capital structure of the Group

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

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

4. Contingent liabilities

As at 30 June 2025, the Group had no contingent liabilities (31 December 2024: Nil).

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

業務展望

二零二五年下半年公司將在董事會的領導下，將主要精力放在產業發展上，持續降本增效，優化完善內部控制，力爭完成全年的各項經營指標。

BUSINESS OUTLOOK

In the second half of 2025, the Company will seize the opportunity under the guidance of the Board to invest most of its resources in attaining business growth by reducing costs while increasing efficiency as well as optimising and improving internal control, thereby striving for the accomplishment of various business goals.

一、經營形勢及採取的措施

1. 線纜業務

一是加強市場開拓力度，圍繞老客戶挖掘新訂單，積極開發新客戶，參與各大平台投標報價。二是加快新產品研發進度，優化生產工藝，降低生產成本。三是提升產品核心競爭力，結合客戶驗證結果不斷迭代優化，儘快形成市場訂單。

2. 電纜組件業務

加快數字化車間落地並推動開展二期規劃，保障業務產能和質量同步提升的同時，結合自動化設備投入，持續優化生產流程，降低製造成本。通過機箱業務擴展機箱內部線束業務，開發新品擴展產品線，開發新客戶並挖掘老客戶潛力，取得市場競爭優勢。

I. Operating situation and measures taken

1. Cable business

First, the Group strengthened the efforts of market development, explored new orders around old customers, actively developed new customers, and participated in bidding quotations on major platforms. Second, the Group sped up the progress of R&D of new products, optimised production processes, and reduced production costs. Third, the Group enhanced the core competitiveness of products, and continuously iterated and optimised the products based on customer verification report to form market orders as soon as possible.

2. Cable component business

The Group accelerated the implementation of the digital workshop and promoted the II phase of planning, ensured the simultaneous improvement of business capacity and quality, and combined the investment of automation equipment to continuously optimise the production process and reduce manufacturing costs. The Group expanded the internal wiring harness business of the chassis through the chassis business, developed new products to expand the product line, developed new customers and explored the potential of old customers, and gained a competitive advantage in the market.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

3. 光電業務

加強市場開拓力度，開展光纖環，波分複用器等成熟產品的推廣，增加相關生產能力建設，加強現有客戶的業務合作，促進相關產品的產業孵化。同時，重點加快光模塊等產品研發進度，開展產品試製與測試，以最快速度提交用戶試用，爭取市場。

4. 光纖業務

面對光纖市場結構性過剩態勢，一是聚焦細分領域，避開紅海競爭，持續深耕高附加值光纖市場；二是持續推進新品研發，開拓新品光纖市場；三是做好生產管理及設備維保，確保產線正常運行，保證較高合格率；四是積極開拓海外市場。

3. Optoelectronic business

The Group strengthened the efforts of market development, carried out the promotion of mature products such as fiber optic loops and wavelength division multiplexers, increased relevant products capacity, strengthened business cooperation with existing customers, and promoted the industrial incubation of related products. At the same time, The Group focused on accelerating the R&D progress of products such as optical modules, carried out product trial production and testing, and submitted users for trial at the fastest speed to strive for the market.

4. Cable fibers business

Faced with the structural surplus of the optical fiber market, First, the Group focused on niche fields, avoided the intense competition, and continued to serve the high-value-added optical fiber market; Second, the Group continued to promote the research and development of new products and developed the new optical fiber market; Third, the Group improved production management and equipment maintenance to ensure the normal operation of the production line and ensured relatively high pass rate; Fourth, the Group actively explored overseas markets.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

二、 管理提升

1. 黨工團建設

堅持不懈用習近平新時代中國特色社會主義思想凝心鑄魂，分層分類抓好全員思想理論學習。持續開展各級創建項目，全面完成年度重點目標任務。進一步優化基層黨建工作機制與黨建品牌，創新黨建工作方式方法。落實黨建責任，在壓實責任上持續下功夫，領導班子成員嚴格落實「一崗雙責」，推動黨建工作與業務工作同謀劃、同部署、同落實。

持續加強工會建設，積極動員，組織申報成都工匠、創新工作室等。常態化開展各項慰問工作，提高職工福利福祉。組織參加「五小」創新活動、百萬職工技能大賽，開展崗位練兵等，提升產品交付能力活動，提高職工綜合素質和業務技能。

II. Management improvement

1. Construction of the Party working group

The Group has been using Xi Jinping Thought on Socialism with Chinese Characteristics for a New Era to unite and inspire each and every of employees, and has been organizing theoretical study sessions for all employees based on different levels and categories. The Group has been working on projects at all levels and have finished all the key goals and tasks During the Year. The Group has been further optimising the grassroots Party Building work mechanism and Party Building brand, and coming up with new ways to do Party Building work. The Group has been taking Party Building responsibilities seriously and making sure everyone knows what they need to do. Members of the leadership team have been strictly following the “One Position, Dual Responsibilities” rule, and ensuring that Party Building work and business work are planned, organised, and implemented together.

The Group continued to strengthen the construction of trade union, actively mobilised and organised applications for Chengdu Craftsmen, Innovation Studios, etc. The Group carried out various consolation activities on a regular basis to improve employee welfare. The Group organised participation in “Five Small” innovation activities, the Million Employee Skills Competition, and job training to improve product delivery capabilities, and enhanced the comprehensive quality and professional skills of employees.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

2. 人力資源管理

以「引人才、強培訓、服好務」為導向紮實開展人力資源管理服務工作。做好公司年度人員招聘計劃，完成各類人員招聘工作。加強人才梯隊建設，建立公司各類別核心、骨幹人才資源池，做好人才儲備。加大對公司中層幹部、核心骨幹的培養力度，進一步優化調整中層管理人員配置，提升銷售、市場能力。持續優化薪酬福利方案，加強業績考核運用，激發員工工作熱情與積極性。

3. 財務管理

加強內部管理，持續推進「一體化穿透式」成本管理系統建設，實現銷售、採購、生產及成本全流程業務財務數據的彙集，確保全面、實時、細緻掌握多維業務信息。跟進成本嚴控工作，監控費用執行情況，有效控制費用發生額度。繼續推進兩金壓降工作，提高資產質量。

4. 資產管理

有序推進「3大類7小類」實物的盤點、管理提升工作，實現實物管理的「責任明確、賬實一致、回收受控」。加強固定資產管理，嚴格按計劃推進固定資產投資計劃執行，開展年度固定資產盤點、報廢資產計劃申請等工作。

2. *Human resource management*

The Group has been solidly engaged in human resources management services with the orientation on “Attracting Talent, Strengthening Training, and Providing Excellent Service.” The Group have developed and implemented the annual recruitment plan of the Company, successfully completed the recruitment of various types of personnel. The Group have strengthened talent pipeline development by establishing talent pools for core and key personnel across all categories within the Company, ensuring adequate talent reserves. The Group have intensified efforts to cultivate middle-level managers and core personnel, further optimised and adjusted the configuration of middle-level management to enhance sales and market capabilities. The Group continuously optimised compensation and benefits schemes, strengthened the application of performance evaluations, and stimulated the work enthusiasm and initiative of the employees.

3. *Financial management*

The Group has strengthened internal management and continued to promote the construction of an “Integrated Penetrating” cost management system to achieve the collection of financial data from the whole process of sales, procurement, production and cost, and ensure a comprehensive, real-time and meticulous grasp of multi-dimensional business information. The Group followed up on the strict control of costs, monitored the implementation of expenses, and effectively controlled the amount of expenses incurred. The Group continued to promote the work of lowering the “Two Funds” and improve the quality of assets.

4. *Assets management*

The Group has orderly advanced the inventory and management improvement of “3 Major Categories and 7 Sub-categories” of physical objects, so as to achieve “Clear Responsibilities, Consistent Accounts, and Controlled Recycling” of physical management. The Group strengthened fixed asset management, strictly followed the plan to promote the implementation of fixed asset investment plans, and carried out annual fixed asset inventory, scrap asset plan application, etc.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

5. 供應鏈管理

持續完善供應鏈管理體系建設，提升集成供應鏈保障能力。圍繞核心業務產出，強化計劃管理剛性，發揮計劃管理抓手作用，全力保障科研生產任務完成。加強供應鏈管理綜合協調、監控、支持保障，夯實全年任務交付物料保障基礎，確保訂單順利交付。

6. 質量管理

根據年度質量工作策劃，推進落實光通信產品質量提升方案、低層次質量問題專項整治、質量問題拉條掛賬治理、質量問題複盤總結等質量專項活動，提升以問題、發展、結果為導向的執行力，支持和保障產業及科研工作。

7. 信息化建設

進一步提升企業信息化水平和能力，完成ERP系統核心功能升級，實現初步業財一體化。推動研發管理信息系統上線，助力公司研發體系能力提升。完善經營態勢駕駛艙功能，實現數據自動抓取與動態更新。

5. *Supply chain management*

The Group continued to improve the construction of the supply chain management system and enhanced the integrated supply chain support capability. Focusing on the core business output, The Group strengthened the rigidity of plan management, gave full play to the role of plan management breakthrough point, and made effort to ensure the completion of scientific research and production tasks. The Group strengthened the comprehensive coordination, monitor and support of supply chain management, and consolidated the material support foundation for the delivery of tasks during the Year to ensure the smooth delivery of orders.

6. *Quality management*

According to the annual quality work plan, the Group promoted the implementation of the quality improvement plan for optical communication products, the rectification of special projects for low-level quality problems, the listing, tracking and correction of quality problems, as well as the review of quality problems. The Group enhanced its execution capabilities with a focus on issues, development, and report, and supported and safeguarded industrial and scientific research work.

7. *Construction of informatisation work*

The Group further enhanced the level and capability of enterprise informatisation, completed the upgrade of the core functions of Enterprise Resource Planning, and achieved the initial Integration of business and finance. The Group promoted the launch of the R&D management information system to help the enhancement of the R&D system capacity of the Company. The Group improved the operational cockpit function to realise automatic data capture and dynamic update.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

8. 安全管理

持續開展安全生產標準化三級達標建設，完成安全生產治本攻堅三年行動「強基固本年」目標任務，建立「一崗一清單」和落實「穿透式」管理，層層壓實安全責任制。強化基礎管理，完善安全管理體系制度和安全操作規程。加強安全培訓，特別是新員工、轉崗員工和「四新」方面培訓，提高全員安全素質。強化監督檢查，堅持常態管控，壓實隱患動態庫閉環管理。

9. 風險控制

深化大監督大風控建設要求，推動各類監督貫通協調。健全信息、資源、力量、手段等共享制度機制，提高監督實效和防控能力，充分發揮「三道防線」作用。加強風險制度宣貫力度，培養幹部員工風險防範、合規依法的護企意識和管理能力，做到重大風險早預防、早發現、早處置。

8. *Safety management*

The Group continued to carry out the construction of three-level standards for safety production standardization, completed the three-year action of the “Year of Strengthening the Foundation and Fixing”, established “One post, One Checklist” and implemented “Penetrating” management to ensure that safety responsibilities were strictly enforced at all levels. The Group have strengthened foundational management, improved safety management systems and regulations, and enhanced safety operating procedures. The Group have intensified safety training, particularly for new employees, transferred employees, and those involved in “Four New” to enhance the overall safety literacy of all staff. The Group have strengthened supervision and inspection, maintained routine control, and ensured the closed-loop management of the hazard dynamic database.

9. *Risk control*

The Group has deepened its requirements for comprehensive supervision and risk control, promoted the coordination and integration of various types of supervision. The Group has improved systems and mechanisms for sharing information, resources, capabilities, and methods to enhance the effectiveness of supervision and risk control, and fully leveraged the role of the “Three Lines of Defense.” The Group has strengthened the promotion of risk management systems, cultivated among its staff a sense of responsibility for risk prevention, compliance, and law-abiding practices, as well as the management capabilities to ensure that major risks identified, addressed, and resolved at an early stage.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

逾期定期存款

於二零二五年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬委託性質的存款，也不存在其他到期不能收回的定期存款。

所得稅

本公司所屬子公司成都中住光纖有限公司於二零二三年十月十六日取得四川省科學技術廳、四川省財政廳、國家稅務總局四川省稅務局聯合頒發的高新技術企業證書，證書編號為GR202351002814，有效期三年，自二零二三年至二零二五年按15%的稅率享受企業所得稅優惠。

資產抵押

於二零二五年六月三十日，本集團未向銀行進行資產抵押貸款（二零二四年十二月三十一日：無）。

集團員工及酬金計劃

於二零二五年六月三十日，本集團員工人數為463人（於二零二四年十二月三十一日：436人）。截至二零二五年六月三十日止六個月，員工酬金為人民幣29,169,959.48元（二零二四年同期：人民幣30,607,471.88元）。

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

風險管理

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

OVERDUE TIME DEPOSITS

As at 30 June 2025, the Group did not have any other deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

INCOME TAX

Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, obtained the High-tech Enterprise Certificate again on 16 October 2023, jointly issued by the Science & Technology Department of Sichuan Province, the Sichuan Provincial Finance Department and the Sichuan Provincial Tax Service, State Taxation Administration, with a validity period of three years. The certificate number is GR202351002814. The enterprise income tax will be paid at a reduced tax rate of 15% from 2023 to 2025.

PLEDGE OF ASSETS

As at 30 June 2025, no asset has been pledged by the Group as security for bank loans (31 December 2024: Nil).

STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2025, the Group had 463 (as at 31 December 2024: 436) employees. For the six months ended 30 June 2025, the remuneration for employees was RMB29,169,959.48 (the corresponding period of 2024: RMB30,607,471.88).

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

RISK MANAGEMENT

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

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

1. 「兩金」管理風險

本集團面臨的「兩金」管理風險指應收賬款和存貨佔流動資產比例過高的風險。本集團將持續開展長賬齡應收賬款清理；對應收賬款通過各種手段進行催收，有必要的採取法律手段追索；保持定期對賬追溯，促進加速回收、盤活存量，加速資金流動周轉，減少壞賬損失風險；合理設置安全庫存，密切監督實際庫存數量與生產計劃安排，通過及時採購以及適當提高採購頻次，避免庫存過高；持續推進長庫齡存貨消化工作。

2. 質量風險

本集團面臨的質量風險為不符合要求的產品存在未經過風險評測與相應的處置，未經過用戶允許，進行交付的風險；存在產品嚴重質量問題歸零的風險；存在發生重大質量問題的風險。本集團將加強崗位業務知識及操作技能培訓，提高職工業務素質和能力；制度上明確產品實現全過程質量管控要求及產品質量問題處置要求；執行中嚴格執行工藝、技術及管理要求，發生質量問題及時報告，按照問題報告、問題定位、不合格品控制，需要時進行糾正措施（含質量問題歸零）等過程控制，對質量問題進行分析、處置、確認，防止其非預期使用；進行經驗總結，杜絕類似質量問題再次發生；嚴格依據《質量責任追究及激勵管理辦法》對質量責任及不誠信行為進行追究，對為產品質量保障、改進和質量管理做出貢獻人員給予激勵；加強與顧客溝通、交流，了解產品實際使用環境情況，全面了解客戶需求；及時響應顧客反饋，做好顧客服務，使顧客滿意。

1. “Two Funds” management risk

The Group’s management risk of “Two Funds” refers to the risk of excessive proportions of accounts receivable and inventory in current assets. The Group will continue to conduct settlement of long-term accounts receivable; use various means to collect accounts receivable, and take legal action when necessary; maintain regular reconciliation and traceability to promote accelerated recovery, revitalize existing assets, accelerate capital turnover, and reduce the risk of bad debt losses. The Group will reasonably set safety inventory levels, closely monitor actual inventory quantities against production schedules, and avoid excessive inventory through timely procurement and appropriate increases in procurement frequency; and continue to advance efforts to reduce long-standing inventory.

2. Quality risk

The Group is exposed to quality risks which include the risk of delivering products failed to meet requirements without undergoing risk assessment and corresponding disposal, and without obtaining user approval; the risk of overlooking serious product quality issues; and the risk of occurring major quality issues. The Group will strengthen the training of on-the-job knowledge and operational skills to improve the professional quality and ability of employees; systematically establish the requirements for product quality control in the whole process and the handling of product quality problems; strictly implement process, technical and management requirements during implementation, and report quality problems in a timely manner. According to process control such as problem reporting, problem positioning, control of non-conforming products, and corrective measures (including zero quality problems) when necessary, the Group will analyse, handle, and confirm quality problems to prevent their unintended use; summarize experience to prevent the recurrence of similar quality problems. The Group will strictly follow the “The Investigation and Incentive Management Measures for Quality Responsibility” to investigate quality responsibility and dishonest behavior and incentivize those who contribute to product quality assurance, improvement, and quality management. The Group will strengthen communication and exchange with customers, understand the actual environment of using products, and fully understand customer needs; respond to customer feedback in a timely manner, provide good customer service, and ensure customer satisfaction.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

3. 市場風險

本集團面臨的市場風險指產品市場佔有率低使得企業話語權弱，客戶應付賬款準時率不高影響資金回收，以及客戶延期付款形成的回款風險。本集團將積極有效保持與現有的老客戶緊密聯繫，確保老產品盡可能獲得訂單，緊跟客戶的步伐研發老客戶需求的新產品；以現有產品基礎開發新客戶；加強市場開發，不斷提高市場佔有率。

4. 技術風險

本集團面臨的技術風險指產品技術落後或不能滿足客戶需求風險。本集團將加強需求調研，及時響應顧客需求，按研發項目計劃對研發項目執行和管理；每年根據業務規劃，確認重點新產品研發計劃，增加新品類別；加大自籌投入，推動研發投入穩步提升。

5. 人力資源風險

本集團面臨的人力資源風險指公司現有部分待崗人員，同時研發技術團隊薄弱，研發技術能力與市場有一定差距。本集團將控制待崗人員增加，及時為應退休的待崗人員辦理退休，積極推進符合條件人員的返崗工作；制訂年度招聘計劃，通過校園招聘、社會招聘渠道補充缺失人員。

3. Market risk

The market risk faced by the Group refer to the risk of low market share of the product resulting in the weak bargaining power of the Group, the low timeliness of customer accounts payable affecting the recovery of funds, and the risk of payment recovery caused by delayed payment by customers. The Group will actively and effectively maintain close contact with existing old customers to ensure that old products get orders as much as possible, keep up with the pace of customers to develop new products that old customers need; develop new customers based on existing products; strengthen market development and continuously increase market share.

4. Technical risks

The technical risks faced by the Group refer to the risk of outdated product technology or failure to meet customer needs. The Group will strengthen demand research, respond to customer needs in a timely manner, and execute and manage R&D projects in accordance with R&D project plans. The Group will annually confirm key new product R&D plans and increase new product categories based on business planning. The Group will also increase self-financed investment to promote steady increase in R&D investment.

5. Human resources risk

The human resources risk faced by the Group refers to the existing unemployed staff of the Company, the weakness of R&D technical team and the certain gap between the R&D technical ability and the market. The Group will control the increase of the unemployed staff, make the retirement of the unemployed staff who should retire in a timely manner, and actively promote the re-employment of eligible personnel. The Group will formulate annual recruitment plan to supplement the missing personnel through campus recruitment and social recruitment channels.

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

股東持股和股權結構變化

- **股權結構**

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

- **主要股東持股情況**

於二零二五年六月三十日，成都四威高科技產業園有限公司，持有國有法人股136,000,000股，佔已發行股本的34%；成都四威電子有限公司，持有國有法人股104,000,000股，佔已發行股本的26%。於二零二五年六月三十日，香港中央結算（代理人）有限公司（「中央結算公司」），分別代表多個客戶持有本公司股份）所持有的H股為158,176,999股，佔已發行股本的39.54%。

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

SHAREHOLDINGS OF SHAREHOLDERS AND CHANGE OF SHARE CAPITAL STRUCTURE

- **Share capital structure**

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

- **Shareholdings of substantial shareholders**

As at 30 June 2025, Chengdu SIWI High-Tech Industrial Co., Ltd. (成都四威高科技產業園有限公司) held 136,000,000 state-owned legal person shares, representing 34% of the issued share capital of the Company; Chengdu Siwi Electronic Co., Ltd. (成都四威電子有限公司) held 104,000,000 state-owned legal person shares, representing 26% of the issued share capital of the Company. As at 30 June 2025, HKSCC Nominees Limited (“HKSCC”, holding shares of the Company on behalf of various clients) held 158,176,999 H Shares, representing 39.54% of the issued share capital of the Company.

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

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

據中央結算公司申明，於二零二五年六月三十日，持有本公司H股5%或以上的包括以下中央結算系統參與者：

As indicated by HKSCC, as at 30 June 2025, the Central Clearing and Settlement System (“CCASS”) participants holding 5% or more of the H Shares of the Company are shown as follows:

於二零二五年六月三十日 As at 30 June 2025		佔已發行 總股本百分比 Percentage of total issued share capital		
	持股數 Number of Shares held	持H股百分比 Percentage of H Shares		
中央結算系統參與者	CCASS participants			
香港上海滙豐銀行有限公司	The Hongkong and Shanghai Banking Corporation Limited	29,835,000	18.64%	7.46%
中銀國際證券有限公司	BOCI Securities Limited	12,828,000	8.01%	3.21%
大新證券有限公司	Dah Sing Securities Limited	9,948,000	6.21%	2.48%
盈透證券香港有限公司	Interactive Brokers Hong Kong Limited	8,130,000	5.08%	2.03%

除上述披露者外，於二零二五年六月三十日，本公司並未獲悉有任何其他按證券及期貨條例需予以披露的股權權益及本公司董事會亦無知悉任何人士直接或間接持有本公司5%或以上的H股之權益。

Save as disclosed above, as at 30 June 2025, the Company was not aware of any other equity interests which are required to be disclosed pursuant to the SFO. The Board was not aware of any person holding, directly or indirectly, 5% or more of the interests in the H Shares of the Company.

董事、監事持股情況

於二零二五年六月三十日，本公司的董事、監事及行政總裁概無於本公司或其相關法團（定義見證券及期貨條例）的股份、相關股份及債券中擁有任何根據證券及期貨條例第352條規定須於登記冊內記錄的權益及淡倉，或根據上市規則附錄十所載的上市發行人董事進行證券交易的標準守則（「標準守則」）而須知會本公司及香港聯合交易所有限公司（「聯交所」）的權益及淡倉。

Shareholdings of Directors and Supervisors

As at 30 June 2025, none of the Directors, Supervisors or the chief executive of the Company had any interests and short positions in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of the SFO) recorded in the register as required under Section 352 of the SFO or which were otherwise required to be notified to the Company and The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the “Model Code”) set out in Appendix C3 to the Listing Rules.

足夠之公眾持股量

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

Sufficient public float

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

管理層討論及分析 MANAGEMENT DISCUSSION AND ANALYSIS

- **購買、出售或贖回本公司上市證券**

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

- **可兌換證券、購股權、認股權證或相關權利**

本公司於本期間內並無發行任何可兌換證券、購股權、認股權證或相關權利。

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

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

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

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

中期股息

董事會建議截至二零二五年六月三十日止六個月不派發中期股息（截至二零二四年六月三十日止六個月未派發中期股息）。

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2025 (no interim dividend was paid for the six months ended 30 June 2024).

審核委員會

目前，本公司董事會審核委員會（「**審核委員會**」）委員為傅文捷女士（主席）、康義國先生及李紹榮先生，彼等三人均為本公司的獨立非執行董事。

AUDIT COMMITTEE

At present, the members of the audit committee of the Board of the Company (the "**Audit Committee**") are Ms. Fu Wenjie (Chairman), Mr. Kang Yiguo and Mr. Li Shaorong, and all of them are independent non-executive Directors.

審核委員會主要負責有關本公司內部監控及財務匯報及報告等事宜，並就委任及／或辭退外部核數師向董事會提出建議。審核委員會已審閱本集團截至二零二五年六月三十日止六個月的未經審核中期綜合財務報表及中期業績。審核委員會認為截至二零二五年六月三十日止六個月之未經審核中期綜合財務報表及中期業績符合適用的會計準則及法律規定，並已作出適當的披露。

The Audit Committee is primarily responsible for the internal control and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors. The Audit Committee has reviewed the Group's unaudited interim consolidated financial statements and interim report for the six months ended 30 June 2025. The Audit Committee considers that the unaudited interim consolidated financial statements and interim report for the six months ended 30 June 2025 have complied with the requirements of applicable accounting standards and laws and adequate disclosures have been made.

企業管治守則

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

CORPORATE GOVERNANCE CODE

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

董事會認為，本公司於本期間內已按照聯交所上市規則附錄C1所載，於二零二五年一月一日至二零二五年六月三十日期間一直遵守《企業管治守則》的守則條文。

The Board considers that the Company has complied with the code provisions set out in the Corporate Governance Code during the period from 1 January 2025 to 30 June 2025 as stated in Appendix C1 to the Listing Rules of the Stock Exchange during the Period.

管理層討論及分析

MANAGEMENT DISCUSSION AND ANALYSIS

遵守標準守則

期內，本公司已採納載列於上市規則附錄C3的標準守則作為本公司董事及監事進行證券交易之操守守則。

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

報告期後事項

天健會計師事務所(Pan-China Certified Public Accountants)已於二零二五年八月十二日舉行的二零二五年度第一次臨時股東大會上獲委任為本公司二零二五年度核數師。詳情請參閱本公司二零二五年七月二十五日及二零二五年八月十二日發佈之公告。

本公司於二零二五年八月二十八日在重慶聯合產權交易所有限公司刊發擬出售成都普天新材料有限公司100%股權之公開掛牌通告。初步公開掛牌期由二零二五年八月二十九日開始，並將在中國維持二十(20)個工作日。詳情請參閱本公司二零二五年八月二十八日發佈之公告。

除以上事宜外，於二零二五年六月三十日後及直至本報告日期，並無發生任何其他可能對本公司經營及財務表現造成重大影響的事項須予披露。

於聯交所及本公司網站刊發中期業績公告及中期業績報告

此中期業績公告於聯交所網站<http://www.hkexnews.hk>及本公司網站<http://www.cdc.com.cn>刊載。本公司二零二五年度中期業績報告將寄發予本公司股東，並於適當時候在上述網站可供查閱。

COMPLIANCE WITH THE MODEL CODE

During the Period, the Company had adopted the Model Code as set out in Appendix C3 to the Listing Rules as the code of conduct regarding securities transactions by the Directors and Supervisors.

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

EVENT AFTER THE REPORTING PERIOD

The Pan-China Certified Public Accountants (天健會計師事務所) was appointed as the auditors of the Company for the year 2025 at the 2025 first extraordinary general meeting held on 12 August 2025. For details, please refer to the announcements of the Company dated 25 July 2025 and 12 August 2025.

On 28 August 2025, the Company published the Public Tender Notice regarding the proposed disposal of 100% of the equity interest in Chengdu PUTIAN New Material Company Limited* (成都普天新材料有限公司) at Chongqing United Assets and Equity Exchange (重慶聯合產權交易所有限公司). The initial Public Tender period commenced on 29 August 2025 and will remain open for twenty (20) working days in the PRC. For details, please refer to the announcement of the Company dated 28 August 2025.

Save as disclosed above, no event has taken place subsequent to 30 June 2025 and up to the date of this report that may have a material impact on the Company's operating and financial performance that needs to be disclosed.

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

This interim report announcement is published on the websites of the Stock Exchange (<http://www.hkexnews.hk>) and the Company (<http://www.cdc.com.cn>). The 2025 interim report of the Company will be sent to the shareholders of the Company and will be available for inspection at the above websites in due course.

合併資產負債表

CONSOLIDATED BALANCE SHEET

2025年6月30日 As at 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元
Expressed in Renminbi Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動資產：	Current assets:			
貨幣資金	Cash and bank balances	1	431,796,032.36	440,790,899.45
結算備付金	Settlement funds			
拆出資金	Loans to other banks			
交易性金融資產	Held-for-trading financial assets			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable	2	859,682.56	58,717,569.49
應收賬款	Accounts receivable	3	158,520,329.80	120,157,148.01
應收款項融資	Receivables financing	4	58,207,632.93	47,730,010.46
預付款項	Advances paid	5	5,866,146.66	3,610,696.10
應收保費	Premiums receivable			
應收分保賬款	Reinsurance accounts receivable			
應收分保合同準備金	Reinsurance reserve receivable			
其他應收款	Other receivables	6	2,504,654.26	2,152,865.05
買入返售金融資產	Financial assets under reverse repo			
存貨	Inventories	7	131,157,593.68	89,207,650.30
其中：數據資源	Including: Data resources			
合同資產	Contract assets			
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets	8		84,116.66
流動資產合計	Total current assets		788,912,072.25	762,450,955.52

合併資產負債表

CONSOLIDATED BALANCE SHEET

2025年6月30日 As at 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元
Expressed in Renminbi Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
非流動資產：	Non-current assets:			
發放貸款和墊款	Loans and advances			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term receivables			
長期股權投資	Long-term equity investments	9	27,594,465.83	27,779,669.92
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			
投資性房地產	Investment property	10	59,581,845.98	61,989,892.43
固定資產	Fixed assets	11	107,290,345.15	111,466,556.05
在建工程	Construction in progress	12	4,976,509.41	2,296,309.95
生產性生物資產	Productive biological assets			
油氣資產	Oil & gas assets			
使用權資產	Right-of-use assets			
無形資產	Intangible assets	13	30,179,749.16	30,683,357.48
其中：數據資源	Including: Data resources			
開發支出	Development expenditures			
其中：數據資源	Including: Data resources			
商譽	Goodwill			
長期待攤費用	Long-term prepayments	14	6,960,136.74	6,805,744.01
遞延所得稅資產	Deferred tax assets	15		
其他非流動資產	Other non-current assets	16	3,068,363.29	1,245,033.90
非流動資產合計	Total non-current assets		239,651,415.56	242,266,563.74
資產總計	Total assets		1,028,563,487.81	1,004,717,519.26

合併資產負債表

CONSOLIDATED BALANCE SHEET

2025年6月30日 As at 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元
Expressed in Renminbi Yuan

負債和所有者權益 (或股東權益)	Liabilities & Equity	註釋號 Note No.	期末數 Closing balance	上年年末數 31 December 2024
流動負債：	Current liabilities:			
短期借款	Short-term borrowings			
向中央銀行借款	Central bank loans			
拆入資金	Loans from other banks			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable	17	77,307,915.81	44,177,929.28
預收款項	Advances received	18	408,576.17	233,463.10
合同負債	Contract liabilities	19	2,020,456.39	699,194.91
賣出回購金融資產款	Financial liabilities under repo			
吸收存款及同業存放	Absorbing deposit and interbank deposit			
代理買賣證券款	Deposits for agency security transaction			
代理承銷證券款	Deposits for agency security underwriting			
應付職工薪酬	Employee benefits payable	20	10,102,230.46	10,447,963.95
應交稅費	Taxes and rates payable	21	1,868,438.54	6,507,160.51
其他應付款	Other payables	22	16,509,021.61	15,814,184.96
應付手續費及佣金	Handling fees and commissions payable			
應付分保賬款	Reinsurance accounts payable			
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	23		451,436.19
其他流動負債	Other current liabilities	24	19,596.38	1,933,169.56
流動負債合計	Total current liabilities		108,236,235.36	80,264,502.46
非流動負債：	Non-current liabilities:			
保險合同準備金	Insurance policy reserve			
長期借款	Long-term borrowings	25		3,534,868.63
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
租賃負債	Lease liabilities			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term employee benefits payable	26	10,566,194.08	11,529,061.96
預計負債	Provisions			
遞延收益	Deferred income	27	41,219,518.30	42,530,368.00
遞延所得稅負債	Deferred tax liabilities			
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		51,785,712.38	57,594,298.59
負債合計	Total liabilities		160,021,947.74	137,858,801.05

合併資產負債表

CONSOLIDATED BALANCE SHEET

2025年6月30日 As at 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元 Expressed in Renminbi Yuan				
負債和所有者權益 (或股東權益)	Liabilities & Equity	註釋號 Note No.	期末數 Closing balance	上年年末數 31 December 2024
所有者權益 (或股東權益)：	Equity:			
實收資本 (或股本)	Share capital	28	400,000,000.00	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
資本公積	Capital reserve	29	641,928,122.08	641,928,122.08
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income			
專項儲備	Special reserve	30	1,152,134.02	594,228.96
盈餘公積	Surplus reserve	31	8,726,923.61	8,726,923.61
一般風險準備	General risk reserve			
未分配利潤	Undistributed profit	32	-272,492,051.48	-272,912,958.36
歸屬於母公司所有者權益合計	Total equity attributable to the parent company		779,315,128.23	778,336,316.29
少數股東權益	Non-controlling interest		89,226,411.84	88,522,401.92
所有者權益合計	Total equity		868,541,540.07	866,858,718.21
負債和所有者權益總計	Total liabilities & equity		1,028,563,487.81	1,004,717,519.26

合併利潤表

CONSOLIDATED INCOME STATEMENT

2025年1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、營業總收入	I. Total operating revenue	1	142,730,025.78	143,945,328.65
其中：營業收入	Including: Operating revenue	1	142,730,025.78	143,945,328.65
利息收入	Interest income			
已賺保費	Premiums earned			
手續費及佣金收入	Revenue from handling fees and commissions			
二、營業總成本	II. Total operating cost		142,661,447.04	145,903,814.15
其中：營業成本	Including: Operating cost	1	114,644,475.08	115,584,432.92
利息支出	Interest expenses			
手續費及佣金支出	Handling fees and commissions			
退保金	Surrender value			
賠付支出淨額	Net payment of insurance claims			
提取保險責任準備金 淨額	Net provision of insurance policy reserve			
保單紅利支出	Premium bonus expenditures			
分保費用	Reinsurance expenses			
稅金及附加	Taxes and surcharges	2	3,834,143.40	3,859,764.57
銷售費用	Selling expenses	3	3,319,061.96	2,608,259.24
管理費用	Administrative expenses	4	18,106,519.45	20,601,215.58
研發費用	R&D expenses	5	6,396,936.33	6,797,216.90
財務費用	Financial expenses	6	-3,639,689.18	-3,547,075.06
其中：利息費用	Including: Interest expenses		22,068.83	34,368.28
利息收入	Interest income		3,761,203.06	3,493,378.70
加：其他收益	Add: Other income	7	1,428,778.17	1,460,797.34
投資收益(損失以「-」號 填列)	Investment income (or less: losses)	8	-196,817.09	-1,171,133.08
其中：對聯營企業和合營企業 的投資收益	Including: Investment income from associates and joint ventures		-185,204.09	-1,171,133.08
以攤餘成本計量的金融資產 終止確認收益	Gains from derecognition of financial assets at amortized cost			
匯兌收益(損失以「-」號填列)	Gains on foreign exchange (or less: losses)			
淨敞口套期收益(損失以「-」號 填列)	Gains on net exposure to hedging risk (or less: losses)			

合併利潤表

CONSOLIDATED INCOME STATEMENT

2025年1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
公允價值變動收益(損失以「-」號填列)	Gains on changes in fair value (or less: losses)			
信用減值損失(損失以「-」號填列)	Credit impairment loss	9	-874,651.45	627,525.63
資產減值損失(損失以「-」號填列)	Assets impairment loss			
資產處置收益(損失以「-」號填列)	Gains on asset disposal (or less: losses)	10		1,516,660.83
三、營業利潤(虧損以「-」號填列)	III. Operating profit (or less: losses)		425,888.37	475,365.22
加：營業外收入	Add: Non-operating revenue	11	586,668.46	16,368.52
減：營業外支出	Less: Non-operating expenditures	12		11,767.11
四、利潤總額(虧損總額以「-」號填列)	IV. Profit before tax (or less: total loss)		1,012,556.83	479,966.63
減：所得稅費用	Less: Income tax expenses	13	1,533.32	
五、淨利潤(淨虧損以「-」號填列)	V. Net profit (or less: net loss)		1,011,023.51	479,966.63
(一) 按經營持續性分類：	(I) Categorized by the continuity of operations：			
1. 持續經營淨利潤(淨虧損以「-」號填列)	1. Net profit from continuing operations (or less: net loss)		1,011,023.51	479,966.63
2. 終止經營淨利潤(淨虧損以「-」號填列)	2. Net profit from discontinued operations (or less: net loss)			
(二) 按所有權歸屬分類：	(II) Categorized by the portion of equity ownership：			
1. 歸屬於母公司所有者的淨利潤(淨虧損以「-」號填列)	1. Net profit attributable to owners of parent company (or less: net loss)		420,906.88	2,264,382.85
2. 少數股東損益(淨虧損以「-」號填列)	2. Net profit attributable to non-controlling shareholders (or less: net loss)		590,116.63	-1,784,416.22

合併利潤表

CONSOLIDATED INCOME STATEMENT

2025年1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
六、其他綜合收益的稅後淨額	VI. Other comprehensive income after tax			
歸屬於母公司所有者的 其他綜合收益的稅後淨額	Items attributable to the owners of the parent company			
(一) 不能重分類進損益的 其他綜合收益	(I) Not to be reclassified subsequently to profit or loss			
1. 重新計量設定受益 計劃變動額	1. Remeasurements of the net defined benefit plan			
2. 權益法下不能轉損益的 其他綜合收益	2. Items under equity method that will not be reclassified to profit or loss			
3. 其他權益工具投資 公允價值變動	3. Changes in fair value of other equity instrument investments			
4. 企業自身信用風險 公允價值變動	4. Changes in fair value of own credit risk			
5. 其他	5. Others			
(二) 將重分類進損益的其他綜合 收益	(II) To be reclassified subsequently to profit or loss			
1. 權益法下可轉損益的 其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值 變動	2. Changes in fair value of other debt investments			
3. 金融資產重分類計入 其他綜合收益的金額	3. Profit or loss from reclassification of financial assets into other comprehensive income			
4. 其他債權投資信用 減值準備	4. Provision for credit impairment of other debt investments			
5. 現金流量套期儲備	5. Cash flow hedging reserve			
6. 外幣財務報表折算差額	6. Translation reserve			
7. 其他	7. Others			
歸屬於少數股東的其他綜合 收益的稅後淨額	Items attributable to non- controlling shareholders			

合併利潤表

CONSOLIDATED INCOME STATEMENT

2025年1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元 Expressed in Renminbi Yuan				
項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
七、綜合收益總額	VII. Total comprehensive income		1,011,023.51	479,966.63
歸屬於母公司所有者的 綜合收益總額	Items attributable to the owners of the parent company		420,906.88	2,264,382.85
歸屬於少數股東的 綜合收益總額	Items attributable to non-controlling shareholders		590,116.63	-1,784,416.22
八、每股收益：	VIII. Earnings per share (EPS):			
(一) 基本每股收益	(I) Basic EPS (yuan per share)		0.0011	0.0057
(二) 稀釋每股收益	(II) Diluted EPS (yuan per share)		0.0011	0.0057

合併現金流量表

CONSOLIDATED CASH FLOW STATEMENT

2025年1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		153,820,283.21	216,991,154.18
客戶存款和同業存放款項淨增加額	Net increase of client deposit and interbank deposit			
向中央銀行借款淨增加額	Net increase of central bank loans			
向其他金融機構拆入資金淨增加額	Net increase of loans from other financial institutions			
收到原保險合同保費取得的現金	Cash receipts from original insurance contract premium			
收到再保業務現金淨額	Net cash receipts from reinsurance			
保戶儲金及投資款淨增加額	Net increase of policy-holder deposit and investment			
收取利息、手續費及佣金的現金	Cash receipts from interest, handling fees and commissions			
拆入資金淨增加額	Net increase of loans from others			
回購業務資金淨增加額	Net increase of repurchase			
代理買賣證券收到的現金淨額	Net cash receipts from agency security transaction			
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities		10,760,984.59	11,543,663.06
經營活動現金流入小計	Subtotal of cash inflows from operating activities		164,581,267.80	228,534,817.24

合併現金流量表

CONSOLIDATED CASH FLOW STATEMENT

2025年1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received		97,298,987.20	69,883,512.25
客戶貸款及墊款淨增加額	Net increase of loans and advances to clients			
存放中央銀行和同業款項淨增加額	Net increase of central bank deposit and interbank deposit			
支付原保險合同賠付款項的現金	Cash payments for insurance indemnities of original insurance contracts			
拆出資金淨增加額	Net increase of loans to others			
支付利息、手續費及佣金的現金	Cash payments for interest, handling fees and commissions			
支付保單紅利的現金	Cash payments for policy bonus			
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		30,878,595.51	29,947,858.87
支付的各项稅費	Cash payments for taxes and rates		10,315,049.29	6,588,758.65
支付其他與經營活動有關的現金	Other cash payments related to operating activities		21,909,961.08	19,107,195.14
經營活動現金流出小計	Subtotal of cash outflows from operating activities		160,402,593.08	125,527,324.91
經營活動產生的現金流量淨額	Net cash flows from operating activities		4,178,674.72	103,007,492.33

合併現金流量表

CONSOLIDATED CASH FLOW STATEMENT

2025年1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
二、投資活動產生的現金流量：	II. Cash flows from investing activities:			
收回投資收到的現金	Cash receipts from withdrawal of investments			
取得投資收益收到的現金	Cash receipts from investment income			
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash receipts from the disposal of fixed assets, intangible assets and other long-term assets			2,010,000.00
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities			2,010,000.00
購建固定資產、無形資產和其他長期資產支付的現金	Cash payments for the acquisition of fixed assets, intangible assets and other long-term assets		9,099,257.81	5,503,304.26
投資支付的現金	Cash payments for investments			
質押貸款淨增加額	Net increase of pledged borrowings			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		9,099,257.81	5,503,304.26
投資活動產生的現金流量淨額	Net cash flows from investing activities		-9,099,257.81	-3,493,304.26

合併現金流量表

CONSOLIDATED CASH FLOW STATEMENT

2025年1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元 Expressed in Renminbi Yuan				
項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
三、籌資活動產生的現金流量：	III. Cash flows from financing activities:			
吸收投資收到的現金	Cash receipts from absorbing investments			
其中：子公司吸收少數股東投資收到的現金	Including: Cash received by subsidiaries from non-controlling shareholders as investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash payments for the repayment of borrowings		4,052,215.17	236,145.68
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses		22,068.83	34,368.28
其中：子公司支付給少數股東的股利、利潤	Including: Cash paid by subsidiaries to non-controlling shareholders as dividend or profit			
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		4,074,284.00	270,513.96
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-4,074,284.00	-270,513.96

合併現金流量表

CONSOLIDATED CASH FLOW STATEMENT

2025年1-6月 For the year ended 30 June 2025

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期金額 Current period cumulative	上期金額 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash and cash equivalents			
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		<u>-8,994,867.09</u>	<u>99,243,674.11</u>
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		<u>440,790,899.45</u>	<u>373,527,943.20</u>
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		<u>431,796,032.36</u>	<u>472,771,617.31</u>

合併所有者權益變動表

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

2025年度1-6月 For the year ended 30 June 2025

項目	Items	本期數 Current period cumulative Equity attributable to parent company										單位：人民幣元 Expressed in Raminna Yuan	
		歸屬於母公司所有者權益										少數 股東 權益 Non- controlling interest	所有者 權益合計 Total equity
		實收資本 (普通股)	股份 資本	優先股 Preferred shares	其他 權益工具 Other equity instruments	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他 綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般 風險準備 General risk reserve	未分配利潤 Undistributed profit	
一、上年年末餘額	Balance at the end of prior year	400,000,000.00				641,928,122.08			594,228.76	8,726,923.61	-272,912,958.36	88,332,401.92	866,858,718.21
加：會計政策變更	Add: Cumulative changes of accounting policies												
前期差錯更正	Error correction of prior period												
同一控制下企業合併	Business combination under common control												
其他	Others												
二、本年年初餘額	Balance at the beginning of current year	400,000,000.00				641,928,122.08			594,228.76	8,726,923.61	-272,912,958.36	88,332,401.92	866,858,718.21
三、本期變動金額(減少以“-”號填列)	Current period increase (or less: decrease)												
(一) 綜合收益總額	Total comprehensive income												
(二) 所有者投入和減少資本	Capital contributed or withdrawn by owners												
1. 所有者投入的普通股	Ordinary shares contributed by owners												
2. 其他權益工具持有者投入資本	Capital contributed by holders of other equity instruments												
3. 股份支付计入所有者權益的金額	Amount of share-based payment included in equity												
4. 其他	Others												
(三) 利潤分配	Profit distribution												
1. 提取盈餘公積	Appropriation of surplus reserve												
2. 提取一般風險準備	Appropriation of general risk reserve												
3. 對所有者(或股東)的分配	Appropriation of profit to owners												
4. 其他	Others												
(四) 所有者權益內部結構變動	Internal carry-over within equity												
1. 資本公積轉增資本(或股本)	Transfer of capital reserve to capital												
2. 盈餘公積轉增資本(或股本)	Transfer of surplus reserve to capital												
3. 盈餘公積轉增利潤	Surplus reserve to cover losses												
4. 設定受益計劃變動額結轉留存收益	Changes in defined benefit plan carried over to retained earnings												
5. 其他綜合收益結轉留存收益	Other comprehensive income carried over to retained earnings												
6. 其他	Others												
(五) 專項儲備	Special reserve												
1. 本期提取	Current period appropriation								557,905.06			113,893.29	671,798.35
2. 本期使用	Current period use								1,440,174.73			295,435.61	1,435,610.34
(六) 其他	Others								-582,269.67			-181,542.32	-763,811.99
四、本期期末餘額	Balance at the end of current period	400,000,000.00				641,928,122.08			1,152,134.02	8,726,923.61	-272,492,051.48	89,226,411.84	868,541,540.07

2025年度1-6月 For the year ended 30 June 2025

二零二五年中期業績報告
INTERIM REPORT 2025

母公司資產負債表

PARENT COMPANY BALANCE SHEET

2025年6月30日 As at 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元 Expressed in Renminbi Yuan				
資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動資產：	Current assets:			
貨幣資金	Cash and bank balances		310,215,920.79	327,017,287.44
交易性金融資產	Held-for-trading financial assets			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable		692,726.38	26,769,465.26
應收賬款	Accounts receivable	1	124,728,870.06	93,163,051.11
應收款項融資	Receivables financing		5,304,407.39	13,499,179.15
預付款項	Advances paid		4,017,937.98	2,019,486.83
其他應收款	Other receivables	2	2,492,121.64	1,916,466.04
存貨	Inventories		105,711,033.24	70,245,137.00
其中：數據資源	Including: Data resources			
合同資產	Contract assets			
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets			
流動資產合計	Total current assets		553,163,017.48	534,630,072.83

母公司資產負債表

PARENT COMPANY BALANCE SHEET

2025年6月30日 As at 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元
Expressed in Renminbi Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
非流動資產：	Non-current assets:			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term receivables			
長期股權投資	Long-term equity investments	3	131,114,552.33	131,299,756.42
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			
投資性房地產	Investment property		42,983,732.74	44,575,100.98
固定資產	Fixed assets		48,978,568.26	49,869,648.24
在建工程	Construction in progress		4,976,509.41	2,296,309.95
生產性生物資產	Productive biological assets			
油氣資產	Oil & gas assets			
使用權資產	Right-of-use assets			
無形資產	Intangible assets		18,454,425.08	18,803,752.82
其中：數據資源	Including: Data resources			
開發支出	Development expenditures			
其中：數據資源	Including: Data resources			
商譽	Goodwill			
長期待攤費用	Long-term prepayments		1,985,719.84	2,098,498.25
遞延所得稅資產	Deferred tax assets			
其他非流動資產	Other non-current assets		2,961,263.29	1,030,355.00
非流動資產合計	Total non-current assets		251,454,770.95	249,973,421.66
資產總計	Total assets		804,617,788.43	784,603,494.49

母公司資產負債表

PARENT COMPANY BALANCE SHEET

2025年6月30日 As at 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元
Expressed in Renminbi Yuan

負債和股東權益	Liabilities and equity	註釋號 Note No.	期末餘額 Closing balance	上期期末餘額 Opening balance
流動負債：	Current liabilities:			
短期借款	Short-term borrowings			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable		56,163,117.73	25,151,965.29
預收款項	Advances received		291,997.43	99,498.53
合同負債	Contract liabilities		1,869,715.04	635,490.18
應付職工薪酬	Employee benefits payable		7,970,770.68	9,392,058.96
應交稅費	Taxes and rates payable		651,219.32	4,636,441.92
其他應付款	Other payables		23,494,879.62	23,691,306.62
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			451,436.19
其他流動負債	Other current liabilities			98,507.54
流動負債合計	Total current liabilities		90,441,699.82	64,156,705.23
非流動負債：	Non-current liabilities:			
長期借款	Long-term borrowings			3,534,868.63
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
租賃負債	Lease liabilities			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term employee benefits payable		10,566,194.08	11,529,061.96
預計負債	Provisions			
遞延收益	Deferred income			
遞延所得稅負債	Deferred tax liabilities			
其他非流動負債	Other non-current liabilities			
非流動負債合計	Total non-current liabilities		10,566,194.08	15,063,930.59
負債合計	Total liabilities		101,007,893.90	79,220,635.82

母公司資產負債表

PARENT COMPANY BALANCE SHEET

2025年6月30日 As at 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
負債和股東權益	Liabilities and equity	註釋號 Note No.	期末餘額 Closing balance	上期期末餘額 Opening balance
所有者權益(或股東權益)：	Equity:			
實收資本(或股本)	Share capital/Paid-in capital		400,000,000.00	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
資本公積	Capital reserve		571,115,356.14	571,115,356.14
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income			
專項儲備	Special reserve		963,779.65	589,224.83
盈餘公積	Surplus reserve		8,726,923.61	8,726,923.61
未分配利潤	Undistributed profit		-277,196,164.87	-275,048,645.91
所有者權益合計	Total equity		703,609,894.53	705,382,858.67
負債和所有者權益總計	Total liabilities & equity		804,617,788.43	784,603,494.49

母公司利潤表

PARENT COMPANY INCOME STATEMENT

2025年度1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元 Expressed in Renminbi Yuan				
項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、營業收入	I. Operating revenue	1	60,082,664.63	67,726,689.48
減：營業成本	Less: Operating cost	1	42,990,462.43	45,251,888.29
税金及附加	Taxes and surcharges		2,681,624.92	2,813,459.11
銷售費用	Selling expenses		2,028,125.14	1,675,536.92
管理費用	Administrative expenses		13,326,943.24	15,334,960.08
研發費用	R&D expenses		3,810,843.97	3,585,335.56
財務費用	Financial expenses		-3,042,520.06	-2,822,829.77
其中：利息費用	Including: Interest expenses		22,068.83	34,368.28
利息收入	Interest income		3,148,008.11	2,765,340.06
加：其他收益	Add: Other income		33,207.29	21,617.27
投資收益（損失以「-」號填列）	Investment income (or less: losses)	2	-196,817.09	-1,171,133.08
其中：對聯營企業和合營企業的投資收益	Including: Investment income from associates and joint ventures		-185,204.09	-1,171,133.08
以攤餘成本計量的金融資產終止確認收益	Gains from derecognition of financial assets at amortized cost			
淨敞口套期收益（損失以「-」號填列）	Gains on net exposure to hedging risk (or less: losses)			
公允價值變動收益（損失以「-」號填列）	Gains on changes in fair value (or less: losses)			
信用減值損失（損失以「-」號填列）	Credit impairment loss		-857,762.61	661,896.39
資產減值損失（損失以「-」號填列）	Assets impairment loss			
資產處置收益（損失以「-」號填列）	Gains on asset disposal (or less: losses)			1,516,660.83

母公司利潤表

PARENT COMPANY INCOME STATEMENT

2025年度1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan	
項目	Items	註釋號 Note No.	本期數 Current period cumulative 上年同期數 Preceding period comparative
二、營業利潤(虧損以「-」號填列)	II. Operating profit (or less: losses)		-2,734,187.42 2,917,380.70
加：營業外收入	Add: Non-operating revenue		586,668.46 16,241.42
減：營業外支出	Less: Non-operating expenditures		
三、利潤總額(虧損總額以「-」號填列)	III. Profit before tax (or less: total loss)		-2,147,518.96 2,933,622.12
減：所得稅費用	Less: Income tax expenses		
四、淨利潤(淨虧損以「-」號填列)	IV. Net profit (or less: net loss)		-2,147,518.96 2,933,622.12
(一) 持續經營淨利潤 (淨虧損以「-」號填列)	(I) Net profit from continuing operations (or less: net loss)		-2,147,518.96 2,933,622.12
(二) 終止經營淨利潤 (淨虧損以「-」號填列)	(II) Net profit from discontinued operations (or less: net loss)		
五、其他綜合收益的稅後淨額	V. Other comprehensive income after tax		
(一) 不能重分類進損益的 其他綜合收益	(I) Not to be reclassified subsequently to profit or loss		
1. 重新計量設定受益 計劃變動額	1. Remeasurements of the net defined benefit plan		
2. 權益法下不能轉 損益的其他綜合收益	2. Items under equity method that will not be reclassified to profit or loss		
3. 其他權益工具投資 公允價值變動	3. Changes in fair value of other equity instrument investments		
4. 企業自身信用風險 公允價值變動	4. Changes in fair value of own credit risk		
5. 其他	5. Others		

母公司利潤表

PARENT COMPANY INCOME STATEMENT

2025年度1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
(二) 將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit or loss			
1. 權益法下可轉損益的其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3. 金融資產重分類計入其他綜合收益的金額	3. Profit or loss from reclassification of financial assets into other comprehensive income			
4. 其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			
5. 現金流量套期儲備	5. Cash flow hedging reserve			
6. 外幣財務報表折算差額	6. Translation reserve			
7. 其他	7. Others			
六、綜合收益總額	VI. Total comprehensive income		-2,147,518.96	2,933,622.12
七、每股收益：	VII. Earnings per share (EPS):			
(一) 基本每股收益	(I) Basic EPS (yuan per share)		0.0011	0.0057
(二) 稀釋每股收益	(II) Diluted EPS (yuan per share)		0.0011	0.0057

母公司現金流量表

PARENT COMPANY CASH FLOW STATEMENT

2025年度1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		60,672,678.75	133,882,103.49
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities		10,330,478.10	11,217,892.16
經營活動現金流入小計	Subtotal of cash inflows from operating activities		71,003,156.85	145,099,995.65
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received		27,832,287.42	30,057,708.99
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		23,165,239.62	22,048,206.62
支付的各项稅費	Cash payments for taxes and rates		7,101,935.08	5,377,164.92
支付其他與經營活動有關的現金	Other cash payments related to operating activities		19,012,025.96	13,894,957.06
經營活動現金流出小計	Subtotal of cash outflows from operating activities		77,111,488.08	71,378,037.59
經營活動產生的現金流量淨額	Net cash flows from operating activities		-6,108,331.23	73,721,958.06

母公司現金流量表

PARENT COMPANY CASH FLOW STATEMENT

2025年度1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

單位：人民幣元 Expressed in Renminbi Yuan				
項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、投資活動產生的現金流量：	II. Cash flows from investing activities:			
收回投資收到的現金	Cash receipts from withdrawal of investments			
取得投資收益收到的現金	Cash receipts from investment income			
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash receipts from the disposal of fixed assets, intangible assets and other long-term assets			2,010,000.00
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities			2,010,000.00
購建固定資產、無形資產和其他長期資產支付的現金	Cash payments for the acquisition of fixed assets, intangible assets and other long-term assets		6,618,751.42	5,028,612.26
投資支付的現金	Cash payments for investments			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		6,618,751.42	5,028,612.26
投資活動產生的現金流量淨額	Net cash flows from investing activities		-6,618,751.42	-3,018,612.26

母公司現金流量表

PARENT COMPANY CASH FLOW STATEMENT

2025年度1-6月 For the year ended 30 June 2025

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

		單位：人民幣元 Expressed in Renminbi Yuan		
項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
三、籌資活動產生的現金流量：	III. Cash flows from financing activities:			
吸收投資收到的現金	Cash receipts from absorbing investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
			-----	-----
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
			-----	-----
償還債務支付的現金	Cash payments for the repayment of borrowings		4,052,215.17	236,145.68
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses		22,068.83	34,368.28
			=====	=====
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
			-----	-----
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		4,074,284.00	270,513.96
			-----	-----
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-4,074,284.00	-270,513.96
			-----	-----

母公司現金流量表

PARENT COMPANY CASH FLOW STATEMENT

2025年度1-6月 For the year ended 30 June 2025

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

單位：人民幣元 Expressed in Renminbi Yuan				
項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash and cash equivalents			
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		-16,801,366.65	70,432,831.84
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		327,017,287.44	268,484,446.70
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		310,215,920.79	338,917,278.54

PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

母公司所有者權益變動表

2025年度1-6月 For the year ended 30 June 2025

單位：人民幣元 Expressed in Rminbi Yuan											
項目	Items	本期數 Current period cumulative									
		其他權益工具 Other equity instruments			資本公積						
		實收資本 (或股本) Share capital	優先股 Preferred shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫股 Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit
一、上年末餘額	I. Balance at the end of prior year	400,000,000.00				571,115,356.14			589,224.83	8,724,923.61	-275,048,645.91
加：會計政策變更	Add: Cumulative changes of accounting policies										
前期差錯更正	Error correction of prior period										
其他	Others										
二、本年年初餘額	II. Balance at the beginning of current year	400,000,000.00				571,115,356.14			589,224.83	8,724,923.61	-275,048,645.91
三、本報增減變動金額 (減少以“-”號填列)	III. Current period Increase (or less decrease)										
(一) 綜合收益總額	(I) Total comprehensive income										
(二) 所有者投入和減少資本	(II) Capital contributed or withdrawn by owners										
1. 所有者投入的普通股	1. Ordinary shares contributed by owners										
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments										
3. 股份支付計入所有者權益的金額	3. Amount of share-based payment included in equity										
4. 其他	4. Others										
(三) 利潤分配	(III) Profit distribution										
1. 提取盈餘公積	1. Appropriation of surplus reserve										
2. 對所有者(或股東)的分配	2. Appropriation of profit to owners										
3. 其他	3. Others										
(四) 所有者權益內部結構變動	(IV) Internal carry-over within equity										
1. 資本公積轉增資本(或股本)	1. Transfer of capital reserve to capital (or equity)										
2. 盈餘公積轉增資本(或股本)	2. Transfer of surplus reserve to capital (or equity)										
3. 盈餘公積彌補虧損	3. Surplus reserve to cover losses										
4. 設定受益計劃變動額結轉留存收益	4. Changes in defined benefit plan carried over to retained earnings										
5. 其他綜合收益結轉留存收益	5. Other comprehensive income carried over to retained earnings										
6. 其他	6. Others										
(五) 專項儲備	(V) Special reserve										
1. 本期提取	1. Current period appropriation								374,554.82		
2. 本期使用	2. Current period use								684,511.02		
(六) 其他	(VI) Others								-309,956.20		
四、本報期末餘額	IV. Balance at the end of current period	400,000,000.00				571,115,356.14			963,779.65	8,726,923.61	-277,196,164.87
五、本報資本總額	V. Balance at the end of current period										
六、本報權益總額	VI. Balance at the end of current period										
七、本報負債總額	VII. Balance at the end of current period										
八、本報資產總額	VIII. Balance at the end of current period										
九、本報資產負債總額	IX. Balance at the end of current period										
十、本報資產負債權益總額	X. Balance at the end of current period										
十一、本報資產負債權益總額	XI. Balance at the end of current period										
十二、本報資產負債權益總額	XII. Balance at the end of current period										
十三、本報資產負債權益總額	XIII. Balance at the end of current period										
十四、本報資產負債權益總額	XIV. Balance at the end of current period										
十五、本報資產負債權益總額	XV. Balance at the end of current period										
十六、本報資產負債權益總額	XVI. Balance at the end of current period										
十七、本報資產負債權益總額	XVII. Balance at the end of current period										
十八、本報資產負債權益總額	XVIII. Balance at the end of current period										
十九、本報資產負債權益總額	XIX. Balance at the end of current period										
二十、本報資產負債權益總額	XX. Balance at the end of current period										
二十一、本報資產負債權益總額	XXI. Balance at the end of current period										
二十二、本報資產負債權益總額	XXII. Balance at the end of current period										
二十三、本報資產負債權益總額	XXIII. Balance at the end of current period										
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三十一、本報資產負債權益總額	XXXI. Balance at the end of current period										
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三十七、本報資產負債權益總額	XXXVII. Balance at the end of current period										
三十八、本報資產負債權益總額	XXXVIII. Balance at the end of current period										
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母公司所有者權益變動表
PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2025年度1-6月 For the year ended 30 June 2025

單位：人民幣元 Expressed in Rember Yuan										
項目	Items	上期金額 Preceding period comparative								
		實收資本 (或股本)	優先股 Preferred shares	其他權益工具 Other equity instruments	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Retained earning
		Share capital	Perpetual bonds	Others						
一、上年年末餘額	I. Balance at the end of prior year	400,000,000.00			571,115,356.14		54,983.07	8,726,923.61	-272,260,036.72	707,637,226.10
加：會計政策變更	Add: Cumulative changes of accounting policies									
前期差錯更正	Error correction of prior period									
其他	Others									
二、本年年初餘額	II. Balance at the beginning of current year	400,000,000.00			571,115,356.14		54,983.07	8,726,923.61	-272,260,036.72	707,637,226.10
三、本報增減變動金額 (減少以“-”號填列)	III. Current period increase (or less decrease)						483,306.49		2,933,622.12	3,416,928.61
(一)綜合收益總額	(I) Total comprehensive income								2,933,622.12	2,933,622.12
(二)所有者投入和減少資本	(II) Capital contributed or withdrawn by owners									
1. 所有者投入的普通股	1. Ordinary shares contributed by owners									
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments									
3. 股份支付計入所有者权益的金額	3. Amount of share-based payment included in equity									
4. 其他	4. Others									
(三)利潤分配	(III) Profit distribution									
1. 提取盈餘公積	1. Appropriation of surplus reserve									
2. 對所有者(或股東)的分配	2. Appropriation of profit to owners									
3. 其他	3. Others									
(四)所有者權益內部結構	(IV) Internal carry-over within equity									
1. 資本公積轉增資本(或股本)	1. Transfer of capital reserve to capital									
2. 盈餘公積轉增資本(或股本)	2. Transfer of surplus reserve to capital									
3. 盈餘公積彌補虧損	3. Surplus reserve to cover losses									
4. 設定受益計劃變動額	4. Changes in defined benefit plan									
結轉留存收益	carried over to retained earnings									
5. 其他綜合收益結轉留存收益	5. Other comprehensive income carried over to retained earnings									
6. 其他	6. Others									
(五)專項儲備	(V) Special reserve						483,306.49			483,306.49
1. 本期提取	1. Current period appropriation						760,707.78			760,707.78
2. 本期使用	2. Current period use						-277,401.29			-277,401.29
(六)其他	(VI) Others									
四、本報期末餘額	IV. Balance at the end of current period	400,000,000.00			571,115,356.14		538,289.56	8,726,923.61	-269,336,414.60	711,034,154.71

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

一、公司基本情况

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

根據2021年10月29日中國電子科技集團有限公司下發的《中國電科關於成都普天電纜股份有限公司股份無償劃轉有關事項的批覆》(電科資〔2021〕476號)，同意以2020年12月31日為基準日，將中國普天信息產業股份有限公司持有的公司2.40億股份數無償劃轉至集團公司第二十九所全資子公司成都四威電子有限公司(以下簡稱「四威電子」)，劃轉完成後，四威電子持有公司2.40億股份數，境外公眾(H股)持有公司1.6億股份數。

I. COMPANY PROFILE

Chengdu SIWI Science And Technology Company Limited (the "Company") was incorporated and registered with the Chengdu Administration Bureau of Industry and Commerce on 1 October 1994 after its restructuring from Chengdu Cable Plant of the Posts and Telecommunications Ministry of China (now known as "China PUTIAN Corporation"), as independent promoter, under the approval of the relevant department of the State Council. The Company is headquartered in Chengdu, Sichuan Province. The Company currently holds a business license with unified social credit code of 9151010020193968XY, with registered capital of RMB400,000,000. There are a total of 400,000,000 shares in issue with the nominal value of RMB1 each of which: equity interest of China Potevio Company Limited amounts to RMB240,000,000, representing 60% of the total shares; equity interest of public holders of ordinary shares (H Shares) listed in Hong Kong amounts to RMB160,000,000, representing 40% of the total shares. The Company's shares were listed at the Stock Exchange of Hong Kong Limited (the "Stock Exchange") respectively on 13 December 1994.

According to the Reply from China Electronics Technology Group Corporation on Matters Regarding the Transfer of the Shares of Chengdu PUTIAN Telecommunications Cable Company Limited at Nil Consideration (Dian Ke Zi [2021] No.476) issued by China Electronics Technology Group Corporation Limited ("China Electronics Technology") on 29 October 2021, China Electronics Technology agreed to transfer 240,000,000 shares of the Company held by China Potevio Company Limited to Chengdu SIWI Electronic Co., Ltd. ("Chengdu SIWI Electronic"), a wholly-owned subsidiary of the 29th Research Institute of China Electronics Technology Group Corporation, with 31 December 2020 as the base date. Upon completion of the Equity Transfer, Chengdu SIWI Electronic hold 240,000,000 shares, and the public holders of ordinary shares (H Shares) hold 160,000,000 shares.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

一、公司基本情況(續)

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

於2024年2月5日，四威電子與成都四威高科技產業園有限公司(以下簡稱成都四威高科技)已簽訂股權轉讓協議，四威電子同意無償轉讓其所持有公司之34%股權給成都四威高科技，成都四威高科技將成為公司控股股東。

本公司屬製造行業。主要經營活動為電線、電纜的生產和銷售。

本財務報表業經公司董事會於2025年8月26日批准對外報出。

二、財務報表的編製基礎

(一) 編製基礎

本公司財務報表以持續經營為編製基礎。

(二) 持續經營能力評價

本公司不存在導致對報告期末起12個月內的持續經營能力產生重大疑慮的事項或情況。

I. COMPANY PROFILE (Continued)

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

At February 5, 2024, Chengdu SIWI Electronic Co., Ltd. and Chengdu SIWI High-Tech Industrial Co, Ltd. ("Chengdu High-Tech") have signed an equity transfer agreement, in which Chengdu SIWI Electronics agrees to transfer 34% of the company's equity held by it to Chengdu SIWI High-Tech for free, and Chengdu SIWI High-Tech will become the controlling shareholder of the company.

The Company belongs to the manufacturing industry and is mainly engaged in the production and sale of wire and cable.

The financial statements were approved and authorized for issue by the Board of Directors dated 26 August 2025.

II. PREPARATION BASIS OF THE FINANCIAL STATEMENTS

(I) Preparation basis

The financial statements have been prepared on the basis of going concern.

(II) Assessment of the ability to continue as a going concern

The Company has no events or conditions that may cast significant doubts upon the Company's ability to continue as a going concern within the 12 months after the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計

(一) 遵循企業會計準則的聲明

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

(二) 會計期間

會計年度自公曆1月1日起至12月31日止。

(三) 營業週期

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

(四) 記賬本位幣

採用人民幣為記賬本位幣。

(五) 重要性標準確定方法和選擇依據

公司編製和披露財務報表遵循重要性原則，本財務報表附註中披露事項涉及重要性標準判斷的事項及其重要性標準確定方法和選擇依據如下：

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES

(I) Statement of compliance

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

(II) Accounting period

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

(III) Operating cycle

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

(IV) Functional currency

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

(V) Determination method and basis for selection of materiality

The Company prepares and discloses financial statements in compliance with the principle of materiality. The items disclosed in notes to the financial statements involving materiality judgements, determination method and basis for selection of materiality are as follows:

涉及重要性標準判斷的披露事項
Disclosed items involving
materiality judgements

重要對外投資
Significant external investment

重要非全資子公司
Significant non-wholly owned subsidiaries

重要性標準確定方法和選擇依據
Determination method and basis for
selection of materiality

金額≥100萬元
Value≥1,000,000.00 Yuan

淨資產≥1,000萬元
Net Assets≥10,000,000.00 Yuan

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(六) 同一控制下和非同一控制下企業合併的會計處理方法

1. 同一控制下企業合併的會計處理方法

公司在企業合併中取得的資產和負債，按照合併日被合併方在最終控制方合併財務報表中的賬面價值計量。公司按照被合併方所有者權益在最終控制方合併財務報表中的賬面價值份額與支付的合併對價賬面價值或發行股份面值總額的差額，調整資本公積；資本公積不足沖減的，調整留存收益。

2. 非同一控制下企業合併的會計處理方法

公司在購買日對合併成本大於合併中取得的被購買方可辨認淨資產公允價值份額的差額，確認為商譽；如果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，首先對取得的被購買方各項可辨認資產、負債及或有負債的公允價值以及合併成本的計量進行復核，經復核後合併成本仍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，其差額計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

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

1. Accounting treatment of business combination under common control

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

2. Accounting treatment of business combination not under common control

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

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(七) 控制的判斷標準和合併財務報表的編製方法

1. 控制的判斷

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可變回報金額的，認定為控制。

2. 合併財務報表的編製方法

母公司將其控制的所有子公司納入合併財務報表的合併範圍。合併財務報表以母公司及其子公司的財務報表為基礎，根據其他有關資料，由母公司按照《企業會計準則第33號——合併財務報表》編製。

(八) 現金及現金等價物的確定標準

列示於現金流量表中的現金是指庫存現金以及可以隨時用於支付的存款。現金等價物是指企業持有的期限短、流動性強、易於轉換為已知金額現金、價值變動風險很小的投資。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(VII) Judgement criteria for control and compilation method of consolidated financial statements

1. Judgement of control

An investor controls an investee if and only if the investor has all the following: (1) power over the investee; (2) exposure, or rights, to variable returns from its involvement with the investee; and (3) the ability to use its power over the investee to affect the amount of the investor's returns.

2. Compilation method of consolidated financial statements

The parent company brings all its controlled subsidiaries into the consolidation scope. The consolidated financial statements are compiled by the parent company according to "CASBE 33 — Consolidated Financial Statements", based on relevant information and the financial statements of the parent company and its subsidiaries.

(VIII) Recognition criteria of cash and cash equivalents

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

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(九) 外幣業務和外幣報表折算

1. 外幣業務折算

外幣交易在初始確認時，採用交易發生日的即期匯率折算為人民幣金額。資產負債表日，外幣貨幣性項目採用資產負債表日即期匯率折算，因匯率不同而產生的匯兌差額，除與購建符合資本化條件資產有關的外幣專門借款本金及利息的匯兌差額外，計入當期損益；以歷史成本計量的外幣非貨幣性項目仍採用交易發生日的即期匯率折算，不改變其人民幣金額；以公允價值計量的外幣非貨幣性項目，採用公允價值確定日的即期匯率折算，差額計入當期損益或其他綜合收益。

2. 外幣財務報表折算

資產負債表中的資產和負債項目，採用資產負債表日的即期匯率折算；所有者權益項目除「未分配利潤」項目外，其他項目採用交易發生日的即期匯率折算；利潤表中的收入和費用項目，採用交易發生日的即期匯率折算。按照上述折算產生的外幣財務報表折算差額，計入其他綜合收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(IX) Foreign currency translation

1. Translation of transactions denominated in foreign currency

Transactions denominated in foreign currency are translated into RMB yuan at the spot exchange rate at the transaction date at initial recognition. At the balance sheet date, monetary items denominated in foreign currency are translated at the spot exchange rate at the balance sheet date with difference, except for those arising from the principal and interest of exclusive borrowings eligible for capitalization, included in profit or loss; non-cash items carried at historical costs are translated at the spot exchange rate at the transaction date, with the RMB amounts unchanged; non-cash items carried at fair value in foreign currency are translated at the spot exchange rate at the date when the fair value was determined, with difference included in profit or loss or other comprehensive income.

2. Translation of financial statements measured in foreign currency

The assets and liabilities in the balance sheet are translated into RMB at the spot exchange rate at the balance sheet date; the equity items, other than undistributed profit, are translated at the spot exchange rate at the transaction date; the revenues and expenses in the income statement are translated into RMB at the spot exchange rate at the transaction date. The difference arising from the aforementioned foreign currency translation is included in other comprehensive income.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具

1. 金融資產和金融負債的分類

金融資產在初始確認時劃分為以下三類：(1)以攤餘成本計量的金融資產；(2)以公允價值計量且其變動計入其他綜合收益的金融資產；(3)以公允價值計量且其變動計入當期損益的金融資產。

金融負債在初始確認時劃分為以下四類：(1)以公允價值計量且其變動計入當期損益的金融負債；(2)金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債；(3)不屬上述(1)或(2)的財務擔保合同，以及不屬上述(1)並以低於市場利率貸款的貸款承諾；(4)以攤餘成本計量的金融負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments

1. Classification of financial assets and financial liabilities

Financial assets are classified into the following three categories when initially recognized: (1) financial assets at amortized cost; (2) financial assets at fair value through other comprehensive income; (3) financial assets at fair value through profit or loss.

Financial liabilities are classified into the following four categories when initially recognized: (1) financial liabilities at fair value through profit or loss; (2) financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies; (3) financial guarantee contracts not fall within the above categories (1) and (2), and commitments to provide a loan at a below-market interest rate, which do not fall within the above category (1); (4) financial liabilities at amortized cost.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件

(1) 金融資產和金融負債的確認依據和初始計量方法

公司成為金融工具合同的一方時，確認一項金融資產或金融負債。初始確認金融資產或金融負債時，按照公允價值計量；對於以公允價值計量且其變動計入當期損益的金融資產和金融負債，相關交易費用直接計入當期損益；對於其他類別的金融資產或金融負債，相關交易費用計入初始確認金額。但是，公司初始確認的應收賬款未包含重大融資成分或公司不考慮未超過一年的合同中的融資成分的，按照《企業會計準則第14號—收入》所定義的交易價格進行初始計量。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities

(1) Recognition criteria and measurement method of financial assets and financial liabilities

When the Company becomes a party to a financial instrument, it is recognized as a financial asset or financial liability. The financial assets and financial liabilities initially recognized by the Company are measured at fair value; for the financial assets and liabilities at fair value through profit or loss, the transaction expenses thereof are directly included in profit or loss; for other categories of financial assets and financial liabilities, the transaction expenses thereof are included into the initially recognized amount. However, at initial recognition, for accounts receivable that do not contain a significant financing component or in circumstances where the Company does not consider the financing components in contracts within one year, they are measured at the transaction price in accordance with "CASBE 14 — Revenues".

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

(2) 金融資產的後續計量方法

1) 以攤餘成本計量的金融資產
採用實際利率法，按照攤餘成本進行後續計量。以攤餘成本計量且不屬任何套期關係的一部分的金融資產所產生的利得或損失，在終止確認、重分類、按照實際利率法攤銷或確認減值時，計入當期損益。

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
採用公允價值進行後續計量。採用實際利率法計算的利息、減值損失或利得及匯兌損益計入當期損益，其他利得或損失計入其他綜合收益。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(2) Subsequent measurement of financial assets

1) Financial assets measured at amortized cost
The Company measures its financial assets at the amortized costs using effective interest method. Gains or losses on financial assets that are measured at amortized cost and are not part of hedging relationships shall be included into profit or loss when the financial assets are derecognized, reclassified, amortized using effective interest method or recognized with impairment loss.

2) Debt instrument investments at fair value through other comprehensive income

The Company measures its debt instrument investments at fair value. Interests, impairment gains or losses, and gains and losses on foreign exchange that calculated using effective interest method shall be included into profit or loss, while other gains or losses are included into other comprehensive income. Accumulated gains or losses that initially recognized as other comprehensive income should be transferred out into profit or loss when the financial assets are derecognized.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

(2) 金融資產的後續計量方法(續)

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

採用公允價值進行後續計量。獲得的股利(屬投資成本收回部分的除外)計入當期損益，其他利得或損失計入其他綜合收益。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。

4) 以公允價值計量且其變動計入當期損益的金融資產

採用公允價值進行後續計量，產生的利得或損失(包括利息和股利收入)計入當期損益，除非該金融資產屬套期關係的一部分。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(2) Subsequent measurement of financial assets (Continued)

3) Equity instrument investments at fair value through other comprehensive income

The Company measures its equity instrument investments at fair value. Dividends obtained (other than those as part of investment cost recovery) shall be included into profit or loss, while other gains or losses are included into other comprehensive income. Accumulated gains or losses that initially recognized as other comprehensive income should be transferred out into retained earnings when the financial assets are derecognized.

4) Financial assets at fair value through profit or loss

The Company measures its financial assets at fair value. Gains or losses arising from changes in fair value (including interests and dividends) shall be included into profit or loss, except for financial assets that are part of hedging relationships.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

(3) 金融負債的後續計量方法

1) 以公允價值計量且其變動計入當期損益的金融負債

此類金融負債包括交易性金融負債(含屬金融負債的衍生工具)和指定為以公允價值計量且其變動計入當期損益的金融負債。對於此類金融負債以公允價值進行後續計量。因公司自身信用風險變動引起的指定為以公允價值計量且其變動計入當期損益的金融負債的公允價值變動金額計入其他綜合收益，除非該處理會造成或擴大損益中的會計錯配。此類金融負債產生的其他利得或損失(包括利息費用、除因公司自身信用風險變動引起的公允價值變動)計入當期損益，除非該金融負債屬套期關係的一部分。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(3) Subsequent measurement of financial liabilities

1) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include held-for-trading financial liabilities (including derivatives that are liabilities) and financial liabilities designated as at fair value through profit or loss. The Company measures such kind of liabilities at fair value. The amount of changes in the fair value of the financial liabilities that are attributable to changes in the Company's own credit risk shall be included into other comprehensive income, unless such treatment would create or enlarge accounting mismatches in profit or loss. Other gains or losses on those financial liabilities (including interests, changes in fair value that are attributable to reasons other than changes in the Company's own credit risk) shall be included into profit or loss, except for financial liabilities that are part of hedging relationships. Accumulated gains or losses that originally recognized as other comprehensive income should be transferred out into retained earnings when the financial liabilities are derecognized.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

(3) 金融負債的後續計量方法(續)

2) 金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債按照《企業會計準則第23號——金融資產轉移》相關規定進行計量。

3) 不屬上述1)或2)的財務擔保合同，以及不屬上述1)並以低於市場利率貸款的貸款承諾
在初始確認後按照下列兩項金額之中的較高者進行後續計量：①按照金融工具的減值規定確定的損失準備金額；②初始確認金額扣除按照《企業會計準則第14號——收入》相關規定所確定的累計攤銷額後的餘額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(3) Subsequent measurement of financial liabilities (Continued)

2) Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies
The Company measures its financial liabilities in accordance with "CASBE 23 — Transfer of Financial Assets".

3) Financial guarantee contracts not fall within the above categories 1) and 2), and commitments to provide a loan at a below-market interest rate, which do not fall within the above category 1)
The Company measures its financial liabilities at the higher of:
a. the amount of loss allowances in accordance with impairment requirements of financial instruments; b. the amount initially recognized less the amount of accumulated amortization recognized in accordance with "CASBE 14 — Revenues".

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件(續)

(3) 金融負債的後續計量方法(續)

4) 以攤餘成本計量的金融負債
採用實際利率法以攤餘成本計量。以攤餘成本計量且不屬任何套期關係的一部分的金融負債所產生的利得或損失，在終止確認、按照實際利率法攤銷時計入當期損益。

(4) 金融資產和金融負債的終止確認

1) 當滿足下列條件之一時，終止確認金融資產：

① 收取金融資產現金流量的合同權利已終止；

② 金融資產已轉移，且該轉移滿足《企業會計準則第23號——金融資產轉移》關於金融資產終止確認的規定。

2) 當金融負債(或其一部分)的現時義務已經解除時，相應終止確認該金融負債(或該部分金融負債)。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(3) Subsequent measurement of financial liabilities (Continued)

4) Financial liabilities at amortized cost

The Company measures its financial liabilities at amortized cost using effective interest method. Gains or losses on financial liabilities that are measured at amortized cost and are not part of hedging relationships shall be included into profit or loss when the financial liabilities are derecognized and amortized using effective interest method.

(4) Derecognition of financial assets and financial liabilities

1) Financial assets are derecognized when:

a. the contractual rights to the cash flows from the financial assets expire; or

b. the financial assets have been transferred and the transfer qualifies for derecognition in accordance with "CASBE 23 — Transfer of Financial Assets".

2) Only when the underlying present obligations of a financial liability are relieved totally or partly may the financial liability be derecognized accordingly.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

3. 金融資產轉移的確認依據和計量方法

公司轉移了金融資產所有權上幾乎所有的風險和報酬的，終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債；保留了金融資產所有權上幾乎所有的風險和報酬的，繼續確認所轉移的金融資產。公司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的，分別下列情況處理：(1)未保留對該金融資產控制的，終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債；(2)保留了對該金融資產控制的，按照繼續涉入所轉移金融資產的程度確認有關金融資產，並相應確認有關負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

3. Recognition criteria and measurement method of financial assets transfer

Where the Company has transferred substantially all of the risks and rewards related to the ownership of the financial asset, it derecognizes the financial asset, and any right or liability arising from such transfer is recognized independently as an asset or a liability. If it retained substantially all of the risks and rewards related to the ownership of the financial asset, it continues recognizing the financial asset. Where the Company does not transfer or retain substantially all of the risks and rewards related to the ownership of a financial asset, it is dealt with according to the circumstances as follows respectively: (1) if the Company does not retain its control over the financial asset, it derecognizes the financial asset, and any right or liability arising from such transfer is recognized independently as an asset or a liability; (2) if the Company retains its control over the financial asset, according to the extent of its continuing involvement in the transferred financial asset, it recognizes the related financial asset and recognizes the relevant liability accordingly.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

3. 金融資產轉移的確認依據和計量方法(續)

金融資產整體轉移滿足終止確認條件的，將下列兩項金額的差額計入當期損益：(1) 所轉移金融資產在終止確認日的賬面價值；(2) 因轉移金融資產而收到的對價，與原直接計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額（涉及轉移的金融資產為以公允價值計量且其變動計入其他綜合收益的債務工具投資）之和。轉移了金融資產的一部分，且該被轉移部分整體滿足終止確認條件的，將轉移前金融資產整體的賬面價值，在終止確認部分和繼續確認部分之間，按照轉移日各自的相對公允價值進行分攤，並將下列兩項金額的差額計入當期損益：(1) 終止確認部分的賬面價值；(2) 終止確認部分的對價，與原直接計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額（涉及轉移的金融資產為以公允價值計量且其變動計入其他綜合收益的債務工具投資）之和。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

3. Recognition criteria and measurement method of financial assets transfer (Continued)

If the transfer of an entire financial asset satisfies the conditions for derecognition, the difference between the amounts of the following two items is included in profit or loss: (1) the carrying amount of the transferred financial asset as of the date of derecognition; (2) the sum of consideration received from the transfer of the financial asset, and the accumulative amount of the changes of the fair value originally included in other comprehensive income proportionate to the transferred financial asset (financial assets transferred refer to debt instrument investments at fair value through other comprehensive income). If the transfer of financial asset partially satisfies the conditions for 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 amounts of the following two items is included into profit or loss: (1) the carrying amount of the portion which is derecognized; (2) the sum of consideration of the portion which is derecognized, and the portion of the accumulative amount of the changes in the fair value originally included in other comprehensive income which is corresponding to the portion which is derecognized (financial assets transferred refer to debt instrument investments at fair value through other comprehensive income).

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

4. 金融資產和金融負債的公允價值確定方法

公司採用在當前情況下適用並且有足夠可利用數據和其他信息支持的估值技術確定相關金融資產和金融負債的公允價值。公司將估值技術使用的輸入值分以下層級，並依次使用：

- (1) 第一層次輸入值是在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；
- (2) 第二層次輸入值是除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值，包括：活躍市場中類似資產或負債的報價；非活躍市場中相同或類似資產或負債的報價；除報價以外的其他可觀察輸入值，如在正常報價間隔期間可觀察的利率和收益率曲線等；市場驗證的輸入值等；
- (3) 第三層次輸入值是相關資產或負債的不可觀察輸入值，包括不能直接觀察或無法由可觀察市場數據驗證的利率、股票波動率、企業合併中承擔的棄置義務的未來現金流量、使用自身數據作出的財務預測等。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

4. Fair value determination method of financial assets and liabilities

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data and information are available to measure fair value. The inputs to valuation techniques used to measure fair value are arranged in the following hierarchy and used accordingly:

- (1) Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Company can access at the measurement date;
- (2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability, for example, interest rates and yield curves observable at commonly quoted intervals; market-corroborated inputs;
- (3) Level 3 inputs are unobservable inputs for the asset or liability. Level 3 inputs include interest rate that is not observable and cannot be corroborated by observable market data at commonly quoted intervals, historical volatility, future cash flows to be paid to fulfill the disposal obligation assumed in business combination, financial forecast developed using the Company's own data, etc.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

5. 金融工具減值

公司以預期信用損失為基礎，對以攤餘成本計量的金融資產、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、合同資產、租賃應收款、分類為以公允價值計量且其變動計入當期損益的金融負債以外的貸款承諾、不屬以公允價值計量且其變動計入當期損益的金融負債或不屬金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債的財務擔保合同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為權重的金融工具信用損失的加權平均值。信用損失，是指公司按照原實際利率折現的、根據合同應收的所有合同現金流量與預期收取的所有現金流量之間的差額，即全部現金短缺的現值。其中，對於公司購買或源生的已發生信用減值的金融資產，按照該金融資產經信用調整的實際利率折現。

對於購買或源生的已發生信用減值的金融資產，公司在資產負債表日僅將自初始確認後整個存續期內預期信用損失的累計變動確認為損失準備。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

5. Impairment of financial instruments

The Company, on the basis of expected credit loss, recognizes loss allowances of financial assets at amortized cost, debt instrument investments at fair value through other comprehensive income, contract assets, leases receivable, loan commitments other than financial liabilities at fair value through profit or loss, financial guarantee contracts not belong to financial liabilities at fair value through profit or loss or financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies.

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

At the balance sheet date, the Company shall only recognize the cumulative changes in the lifetime expected credit losses since initial recognition as a loss allowance for purchased or originated credit-impaired financial assets.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

5. 金融工具減值(續)

對於租賃應收款、由《企業會計準則第14號——收入》規範的交易形成的應收款項及合同資產，公司運用簡化計量方法，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。

除上述計量方法以外的金融資產，公司在每個資產負債表日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已顯著增加，公司按照整個存續期內預期信用損失的金額計量損失準備；如果信用風險自初始確認後未顯著增加，公司按照該金融工具未來12個月內預期信用損失的金額計量損失準備。

公司利用可獲得的合理且有依據的信息，包括前瞻性信息，通過比較金融工具在資產負債表日發生違約的風險與在初始確認日發生違約的風險，以確定金融工具的信用風險自初始確認後是否已顯著增加。

於資產負債表日，若公司判斷金融工具只具有較低的信用風險，則假定該金融工具的信用風險自初始確認後並未顯著增加。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

5. Impairment of financial instruments (Continued)

For leases receivable, and accounts receivable and contract assets resulting from transactions regulated in "CASBE 14 — Revenues", the Company chooses simplified approach to measure the loss allowance at an amount equal to lifetime expected credit losses.

For financial assets other than the above, on each balance sheet date, the Company shall assess whether the credit risk on the financial instrument has increased significantly since initial recognition. The Company shall measure the loss allowance for the financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition; otherwise, the Company shall measure the loss allowance for that financial instrument at an amount equal to 12-month expected credit loss.

Considering reasonable and supportable forward-looking information, the Company compares the risk of a default occurring on the financial instrument as at the balance sheet date with the risk of a default occurring on the financial instrument as at the date of initial recognition, so as to assess whether the credit risk on the financial instrument has increased significantly since initial recognition.

The Company may assume that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have relatively low credit risk at the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

5. 金融工具減值(續)

公司以單項金融工具或金融工具組合為基礎評估預期信用風險和計量預期信用損失。當以金融工具組合為基礎時，公司以共同風險特徵為依據，將金融工具劃分為不同組合。

公司在每個資產負債表日重新計量預期信用損失，由此形成的損失準備的增加或轉回金額，作為減值損失或利得計入當期損益。對於以攤餘成本計量的金融資產，損失準備抵減該金融資產在資產負債表中列示的賬面價值；對於以公允價值計量且其變動計入其他綜合收益的債權投資，公司在其他綜合收益中確認其損失準備，不抵減該金融資產的賬面價值。

6. 金融資產和金融負債的抵銷

金融資產和金融負債在資產負債表內分別列示，不相互抵銷。但同時滿足下列條件的，公司以相互抵銷後的淨額在資產負債表內列示：(1) 公司具有抵銷已確認金額的法定權利，且該種法定權利是當前可執行的；(2) 公司計劃以淨額結算，或同時變現該金融資產和清償該金融負債。

不滿足終止確認條件的金融資產轉移，公司不對已轉移的金融資產和相關負債進行抵銷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(X) Financial instruments (Continued)

5. Impairment of financial instruments (Continued)

The Company shall estimate expected credit risk and measure expected credit losses on an individual or a collective basis. When the Company adopts the collective basis, financial instruments are grouped with similar credit risk features.

The Company shall remeasure expected credit loss on each balance sheet date, and increased or reversed amounts of loss allowance arising therefrom shall be included into profit or loss as impairment losses or gains. For a financial asset measured at amortized cost, the loss allowance reduces the carrying amount of such financial asset presented in the balance sheet; for a debt investment measured at fair value through other comprehensive income, the loss allowance shall be recognized in other comprehensive income and shall not reduce the carrying amount of such financial asset.

6. Offsetting financial assets and financial liabilities

Financial assets and financial liabilities are presented separately in the balance sheet and are not offset. However, the Company offsets a financial asset and a financial liability and presents the net amount in the balance sheet when, and only when, the Company: (1) currently has a legally enforceable right to set off the recognized amounts; and (2) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

For a transfer of a financial asset that does not qualify for derecognition, the Company does not offset the transferred asset and the associated liability.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1–6月 For the six months to 30 June 2025

金額單位：人民幣元 Monetary unit: RMB Yuan

- 三、重要會計政策及會計估計(續)

(十一) 應收款項預期信用損失的確認標準和計提方法

1. 按信用風險特徵組合計提預期信用損失的應收款項
- III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XI) Recognition criteria and accrual method for expected credit losses of receivables

1. Receivables with expected credit losses measured on a collective basis using similar credit risk features

組合類別 Categories	確定組合的依據 Basis for determination of portfolio	計量預期信用損失的方法 Method for measuring expected credit loss
<div>應收銀行承兌匯票</div> <div>Bank acceptance receivable</div>	<div>票據類型</div> <div>Type of notes</div>	<div>參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失</div> <div>Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.</div>
<div>應收商業承兌匯票</div> <div>Trade acceptance receivable</div>		
<div>應收賬款 — 非關聯方組合</div> <div>Accounts receivable — Portfolio grouped with non-related party receivables</div>	<div>賬齡</div> <div>Ages</div>	<div>參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，編製應收賬款賬齡與預期信用損失率對照表，計算預期信用損失</div> <div>Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company prepares the comparison table of ages and expected credit loss rate of accounts receivable, so as to calculate expected credit loss.</div>
<div>應收賬款 — 關聯方組合</div> <div>Accounts receivable — Portfolio grouped with related party receivables</div>	<div>以關聯方形成的應收款項作為信用風險特徵</div> <div>Receivables from related parties as a credit risk characteristic</div>	<div>參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失</div> <div>Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and 12-month or lifetime expected credit loss rate.</div>

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(十一) 應收款項預期信用損失的確認標準和計提方法(續)

(XI) Recognition criteria and accrual method for expected credit losses of receivables (Continued)

1. 按信用風險特徵組合計提預期信用損失的應收款項(續)

1. Receivables with expected credit losses measured on a collective basis using similar credit risk features (Continued)

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

2. 按單項計提預期信用損失的應收款項的認定標準

對信用風險與組合信用風險顯著不同的應收款項，公司按單項計提預期信用損失。

2. Recognition criteria for receivables and contract assets with expected credit losses measured on an individual basis

For receivables whose credit risk is significantly different from that of portfolios, the Company accrues expected credit losses on an individual basis.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十二) 存貨

1. 存貨的分類

存貨包括在日常活動中持有以備出售的產成品或商品、處在生產過程中的在產品、在生產過程或提供勞務過程中耗用的材料和物料等。

2. 發出存貨的計價方法

發出存貨採用月末一次加權平均法。

3. 存貨的盤存制度

存貨的盤存制度為永續盤存制。

4. 低值易耗品和包裝物的攤銷方法

(1) 低值易耗品

按照一次轉銷法進行攤銷。

(2) 包裝物

按照一次轉銷法進行攤銷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XII) Inventories

1. Classification of inventories

Inventories include finished goods or goods held for sale in the ordinary course of business, work in process in the process of production, materials, supplies, etc. to be consumed in the production process or in the rendering of services.

2. Accounting method for dispatched inventories

Inventories dispatched from storage are accounted for with weighted average method at the end of each month.

3. Inventory system

Perpetual inventory method.

4. Amortization method of low-value consumables and packages

(1) Low-value consumables

Low-value consumables are amortized with one-off method.

(2) Packages

Packages are amortized with one-off method.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十二) 存貨(續)

5. 存貨跌價準備

資產負債表日，存貨採用成本與可變現淨值孰低計量，按照成本高於可變現淨值的差額計提存貨跌價準備。直接用於出售的存貨，在正常生產經營過程中以該存貨的估計售價減去估計的銷售費用和相關稅費後的金額確定其可變現淨值；需要經過加工的存貨，在正常生產經營過程中以所生產的產成品的估計售價減去至完工時估計將要發生的成本、估計的銷售費用和相關稅費後的金額確定其可變現淨值；資產負債表日，同一項存貨中一部分有合同價格約定、其他部分不存在合同價格的，分別確定其可變現淨值，並與其對應的成本進行比較，分別確定存貨跌價準備的計提或轉回的金額。

(十三) 長期股權投資

1. 共同控制、重大影響的判斷

按照相關約定對某項安排存在共有的控制，並且該安排的相關活動必須經過分享控制權的參與方一致同意後才能決策，認定為共同控制。對被投資單位的財務和經營政策有參與決策的權力，但並不能夠控制或者與其他方一起共同控制這些政策的制定，認定為重大影響。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XII) Inventories (Continued)

5. Provision for inventory write-down

At the balance sheet date, inventories are measured at the lower of cost and net realizable value; provisions for inventory write-down are made on the excess of its cost over the net realizable value. The net realizable value of inventories held for sale is determined based on the amount of the estimated selling price less the estimated selling expenses and relevant taxes and surcharges in the ordinary course of business; the net realizable value of inventories to be processed is determined based on the amount of the estimated selling price less the estimated costs of completion, selling expenses and relevant taxes and surcharges in the ordinary course of business; at the balance sheet date, when only part of the same item of inventories have agreed price, their net realizable value are determined separately and are compared with their costs to set the provision for inventory write-down to be made or reversed.

(XIII) Long-term equity investments

1. Judgment of joint control and significant influence

Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control of these policies.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

2. 投資成本的確定

- (1) 同一控制下的企業合併形成的，合併方以支付現金、轉讓非現金資產、承擔債務或發行權益性證券作為合併對價的，在合併日按照取得被合併方所有者權益在最終控制方合併財務報表中的賬面價值的份額作為其初始投資成本。長期股權投資初始投資成本與支付的合併對價的賬面價值或發行股份的面值總額之間的差額調整資本公積；資本公積不足沖減的，調整留存收益。

公司通過多次交易分步實現同一控制下企業合併形成的長期股權投資，判斷是否屬「一攬子交易」。屬「一攬子交易」的，把各項交易作為一項取得控制權的交易進行會計處理。不屬「一攬子交易」的，在合併日，根據合併後應享有被合併方淨資產在最終控制方合併財務報表中的賬面價值的份額確定初始投資成本。合併日長期股權投資的初始投資成本，與達到合併前的長期股權投資賬面價值加上合併日進一步取得股份新支付對價的賬面價值之和的差額，調整資本公積；資本公積不足沖減的，調整留存收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIII) Long-term equity investments (Continued)

2. Determination of investment cost

- (1) For business combination under common control, if the consideration of the combining party is that it makes payment in cash, transfers non-cash assets, assumes its liabilities or issues equity securities, on the date of combination, it regards the share of the carrying amount of the equity of the combined party included in the consolidated financial statements of the ultimate controlling party as the initial cost of the investment. The difference between the initial cost of the long-term equity investments and the carrying amount of the combination consideration paid or the par value of shares issued offsets capital reserve; if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

When long-term equity investments are obtained through business combination under common control achieved in stages, the Company determines whether it is a "bundled transaction". If it is a "bundled transaction", stages as a whole are considered as one transaction in accounting treatment. If it is not a "bundled transaction", on the date of combination, investment cost is initially recognized at the share of the carrying amount of net assets of the combined party included in the consolidated financial statements of the ultimate controlling party. The difference between the initial investment cost of long-term equity investments at the acquisition date and the carrying amount of the previously held long-term equity investments plus the carrying amount of the consideration paid for the newly acquired equity is adjusted to capital reserve; if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

2. 投資成本的確定(續)

- (2) 非同一控制下的企業合併形成的，在購買日按照支付的合併對價的公允價值作為其初始投資成本。

公司通過多次交易分步實現非同一控制下企業合併形成的長期股權投資，區分個別財務報表和合併財務報表進行相關會計處理：

- 1) 在個別財務報表中，按照原持有的股權投資的賬面價值加上新增投資成本之和，作為改按成本法核算的初始投資成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIII) Long-term equity investments (Continued)

2. Determination of investment cost (Continued)

- (2) For business combination not under common control, investment cost is initially recognized at the acquisition-date fair value of considerations paid.

When long-term equity investments are obtained through business combination not under common control achieved in stages, the Company determined whether they are stand-alone financial statements or consolidated financial statements in accounting treatment:

- 1) In the case of stand-alone financial statements, investment cost is initially recognized at the carrying amount of the previously held long-term equity investments plus the carrying amount of the consideration paid for the newly acquired equity.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

2. 投資成本的確定(續)

(2) (續)

- 2) 在合併財務報表中，判斷是否屬「一攬子交易」。屬「一攬子交易」的，把各項交易作為一項取得控制權的交易進行會計處理。不屬「一攬子交易」的，對於購買日之前持有的被購買方的股權，按照該股權在購買日的公允價值進行重新計量，公允價值與其賬面價值的差額計入當期投資收益；購買日之前持有的被購買方的股權涉及權益法核算下的其他綜合收益等的，與其相關的其他綜合收益等轉為購買日所屬當期收益。但由於被投資方重新計量設定受益計劃淨負債或淨資產變動而產生的其他綜合收益除外。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIII) Long-term equity investments (Continued)

2. Determination of investment cost (Continued)

(2) (Continued)

- 2) In the case of consolidated financial statements, the Company determines whether it is a "bundled transaction". If it is a "bundled transaction", stages as a whole are considered as one transaction in accounting treatment. If it is not a "bundled transaction", the carrying amount of the acquirer's previously held equity interest in the acquiree is remeasured at the acquisition-date fair value, and the difference between the fair value and the carrying amount is recognized in investment income; when the acquirer's previously held equity interest in the acquiree involves other comprehensive income under equity method, the related other comprehensive income is reclassified as income for the acquisition period, excluding other comprehensive income arising from changes in net liabilities or assets from remeasurement of defined benefit plan of the acquiree.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

2. 投資成本的確定(續)

(2) (續)

- 3) 除企業合併形成以外的：以支付現金取得的，按照實際支付的購買價款作為其初始投資成本；以發行權益性證券取得的，按照發行權益性證券的公允價值作為其初始投資成本；以債務重組方式取得的，按《企業會計準則第12號——債務重組》確定其初始投資成本；以非貨幣性資產交換取得的，按《企業會計準則第7號——非貨幣性資產交換》確定其初始投資成本。

3. 後續計量及損益確認方法

對被投資單位實施控制的長期股權投資採用成本法核算；對聯營企業和合營企業的長期股權投資，採用權益法核算。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIII) Long-term equity investments (Continued)

2. Determination of investment cost (Continued)

(2) (Continued)

- 3) Long-term equity investments obtained through ways other than business combination: the initial cost of a long-term equity investment obtained by making payment in cash is the purchase cost which is actually paid; that obtained on the basis of issuing equity securities is the fair value of the equity securities issued; that obtained through debt restructuring is determined according to "CASBE 12 — Debt Restructuring"; and that obtained through non-cash assets exchange is determined according to "CASBE 7 — Non-cash Assets Exchange".

3. Subsequent measurement and recognition method of profit or loss

For a long-term equity investment with control relationship, it is accounted for with cost method; for a long-term equity investment with joint control or significant influence relationship, it is accounted for with equity method.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法

(1) 是否屬「一攬子交易」的判斷原則

通過多次交易分步處置對子公司股權投資直至喪失控制權的，公司結合分步交易的各個步驟的交易協議條款、分別取得的處置對價、出售股權的對象、處置方式、處置時點等信息來判斷分步交易是否屬「一攬子交易」。各項交易的條款、條件以及經濟影響符合以下一種或多種情況，通常表明多次交易事項屬「一攬子交易」：

- 1) 這些交易是同時或者在考慮了彼此影響的情況下訂立的；
- 2) 這些交易整體才能達成一項完整的商業結果；
- 3) 一項交易的發生取決於其他至少一項交易的發生；
- 4) 一項交易單獨看是不經濟的，但是和其他交易一併考慮時是經濟的。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIII) Long-term equity investments (Continued)

4. Disposal of a subsidiary in stages resulting in the Company's loss of control

(1) Judgement principles of "bundled transaction"

For disposal of a subsidiary in stages resulting in the Company's loss of control, the Company determines whether it is a "bundled transaction" based on the agreement terms for each stage, disposal consideration obtained separately, object of the equity sold, disposal method, disposal time point, etc. If the terms, conditions and economic effect of each transaction meet one or more of the following conditions, these transactions are usually considered as a "bundled transaction":

- 1) these transactions are entered into at the same time or in contemplation of each other;
- 2) these transactions form a single transaction designed to achieve an overall commercial effect;
- 3) the occurrence of one transaction is dependent on the occurrence of at least one other transaction; and
- 4) one transaction considered on its own is not economically justified, but it is economically justified when considered together with other transactions.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法(續)

(2) 不屬「一攬子交易」的會計處理

- 1) 個別財務報表
對處置的股權，其賬面價值與實際取得價款之間的差額，計入當期損益。對於剩餘股權，對被投資單位仍具有重大影響或者與其他方一起實施共同控制的，轉為權益法核算；不能再對被投資單位實施控制、共同控制或重大影響的，按照《企業會計準則第22號——金融工具確認和計量》的相關規定進行核算。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIII) Long-term equity investments (Continued)

4. Disposal of a subsidiary in stages resulting in the Company's loss of control (Continued)

(2) Accounting treatments of non-bundled transactions

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

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法(續)

(2) 不屬「一攬子交易」的會計處理(續)

- 2) 合併財務報表在喪失控制權之前，處置價款與處置長期股權投資相對應享有子公司自購買日或合併日開始持續計算的淨資產份額之間的差額，調整資本公積(資本溢價)，資本溢價不足沖減的，沖減留存收益。

喪失對原子公司控制權時，對於剩餘股權，按照其在喪失控制權日的公允價值進行重新計量。處置股權取得的對價與剩餘股權公允價值之和，減去按原持股比例計算應享有原有子公司自購買日或合併日開始持續計算的淨資產的份額之間的差額，計入喪失控制權當期的投資收益，同時沖減商譽。與原有子公司股權投資相關的其他綜合收益等，應當在喪失控制權時轉為當期投資收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIII) Long-term equity investments (Continued)

4. Disposal of a subsidiary in stages resulting in the Company's loss of control (Continued)

(2) Accounting treatments of non-bundled transactions (Continued)

- 2) Consolidated financial statements Before the Company's loss of control, the difference between the disposal consideration and the proportionate share of net assets in the disposed subsidiary from acquisition date or combination date to the disposal date is adjusted to capital reserve (capital premium), if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

When the Company loses control, the remained equity is remeasured at the loss-of-control-date fair value. The aggregated value of disposal consideration and the fair value of the remained equity, less the share of net assets in the disposed subsidiary held before the disposal from the acquisition date or combination date to the disposal date is recognized in investment income in the period when the Company loses control over such subsidiary, and meanwhile goodwill is offset correspondingly. Other comprehensive income related to equity investments in former subsidiary is reclassified as investment income upon the Company's loss of control.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十三) 長期股權投資(續)

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法(續)

(3) 屬「一攬子交易」的會計處理

1) 個別財務報表

將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理。但是，在喪失控制權之前每一次處置價款與處置投資對應的長期股權投資賬面價值之間的差額，在個別財務報表中確認為其他綜合收益，在喪失控制權時一併轉入喪失控制權當期的損益。

2) 合併財務報表

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIII) Long-term equity investments (Continued)

4. Disposal of a subsidiary in stages resulting in the Company's loss of control (Continued)

(3) Accounting treatment of bundled transaction

1) Stand-alone financial statements

Stages as a whole are considered as one transaction resulting in loss of control in accounting treatment. However, before the Company loses control over a subsidiary, the difference between the disposal consideration at each stage and the carrying amount of long-term equity investments corresponding to the disposed investments is recognized as other comprehensive income at the stand-alone financial statements and reclassified as profit or loss in the period when the Company loses control over such subsidiary.

2) Consolidated financial statements

Stages as a whole are considered as one transaction resulting in loss of control in accounting treatment. However, before the Company loses control over a subsidiary, the difference between the disposal consideration at each stage and the proportionate share of net assets in the disposed subsidiary is recognized as other comprehensive income at the consolidated financial statements and reclassified as profit or loss in the period when the Company loses control over such subsidiary.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計（續）

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(十四) 投資性房地產

(XIV) Investment property

- 1. 投資性房地產包括已出租的建築物。
- 2. 投資性房地產按照成本進行初始計量，採用成本模式進行後續計量，並採用與固定資產和無形資產相同的方法計提折舊或進行攤銷。

- 1. Investment property includes buildings that have been leased out.
- 2. The initial measurement of investment property is based on its cost, and subsequent measurement is made using the cost model, the depreciation or amortization method is the same as that of fixed assets and intangible assets.

(十五) 固定資產

(XV) Fixed assets

- 1. 固定資產確認條件
固定資產是指為生產商品、提供勞務、出租或經營管理而持有的，使用期限超過一個會計年度的有形資產。固定資產在同時滿足經濟利益很可能流入、成本能夠可靠計量時予以確認。
- 2. 各類固定資產的折舊方法

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

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

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(十六) 在建工程

(XVI) Construction in progress

1. 在建工程同時滿足經濟利益很可能流入、成本能夠可靠計量則予以確認。在建工程按建造該項資產達到預定可使用狀態前所發生的實際成本計量。
2. 在建工程達到預定可使用狀態時，按工程實際成本轉入固定資產。已達到預定可使用狀態但尚未辦理竣工決算的，先按估計價值轉入固定資產，待辦理竣工決算後再按實際成本調整原暫估價值，但不再調整原已計提的折舊。

1. Construction in progress is recognized if, and only if, it is probable that future economic benefits associated with the item will flow to the Company, and the cost of the item can be measured reliably. Construction in progress is measured at the actual cost incurred to reach its designed usable conditions.
2. Construction in progress is transferred into fixed assets at its actual cost when it reaches the designed usable conditions. When the auditing of the construction in progress is not finished while reaching the designed usable conditions, it is transferred to fixed assets using estimated value first, and then adjusted accordingly when the actual cost is settled, but the accumulated depreciation is not to be adjusted retrospectively.

(十七) 借款費用

(XVII) Borrowing costs

1. 借款費用資本化的確認原則

1. Recognition principle of borrowing costs capitalization

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

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

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十七) 借款費用(續)

2. 借款費用資本化期間

- (1) 當借款費用同時滿足下列條件時，開始資本化：1) 資產支出已經發生；2) 借款費用已經發生；3) 為使資產達到預定可使用或可銷售狀態所必要的購建或者生產活動已經開始。
- (2) 若符合資本化條件的資產在購建或者生產過程中發生非正常中斷，並且中斷時間連續超過3個月，暫停借款費用的資本化；中斷期間發生的借款費用確認為當期費用，直至資產的購建或者生產活動重新開始。
- (3) 當所購建或者生產符合資本化條件的資產達到預定可使用或可銷售狀態時，借款費用停止資本化。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XVII) Borrowing costs (Continued)

2. Borrowing costs capitalization period

- (1) The borrowing costs are not capitalized unless the following requirements are all met: 1) the asset disbursements have already incurred; 2) the borrowing costs have already incurred; and 3) the acquisition and construction or production activities which are necessary to prepare the asset for its intended use or sale have already started.
- (2) Suspension of capitalization: where the acquisition and construction or production of a qualified asset is interrupted abnormally and the interruption period lasts for more than 3 months, the capitalization of the borrowing costs is suspended; the borrowing costs incurred during such period are recognized as expenses, and are included in profit or loss, till the acquisition and construction or production of the asset restarts.
- (3) Ceasing of capitalization: when the qualified asset under acquisition and construction or production is ready for the intended use or sale, the capitalization of the borrowing costs is ceased.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十七) 借款費用(續)

3. 借款費用資本化率以及資本化金額

為購建或者生產符合資本化條件的資產而借入專門借款的，以專門借款當期實際發生的利息費用（包括按照實際利率法確定的折價或溢價的攤銷），減去將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，確定應予資本化的利息金額；為購建或者生產符合資本化條件的資產佔用了一般借款的，根據累計資產支出超過專門借款的資產支出加權平均數乘以佔用一般借款的資本化率，計算確定一般借款應予資本化的利息金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XVII) Borrowing costs (Continued)

3. Capitalization rate and capitalized amount of borrowing costs

For borrowings exclusively for the acquisition and construction or production of assets eligible for capitalization, the to-be-capitalized amount of interests is determined in light of the actual interest expenses incurred (including amortization of premium or discount based on effective interest method) of the special borrowings in the current period less the interest income on the unused borrowings as a deposit in the bank or as a temporary investment; where a general borrowing is used for the acquisition and construction or production of assets eligible for capitalization, the Company calculates and determines the to-be-capitalized amount of interests on the general borrowing by multiplying the weighted average asset disbursement of the excess of the accumulative capital disbursements over the special borrowings by the capitalization rate of the general borrowing used.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十八) 無形資產

1. 無形資產包括土地使用權、軟件使用權及特許權等，按成本進行初始計量。
2. 使用壽命有限的無形資產，在使用壽命內按照與該項無形資產有關的經濟利益的預期實現方式系統合理地攤銷，無法可靠確定預期實現方式的，採用直線法攤銷。具體如下：

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XVIII) Intangible assets

1. Intangible assets include land use right, Software use right, Franchises, etc. The initial measurement of intangible assets is based on its cost.
2. For intangible assets with finite useful lives, their amortization amounts are amortized within their useful lives systematically and reasonably, if it is unable to determine the expected realization pattern reliably, intangible assets are amortized by the straight-line method with details as follows:

項目 Items	使用壽命及其確定依據 Useful life and determination basis	攤銷方法 Amortization method
土地使用權 Land use right	按產權登記期限確定使用壽命為50年 The useful life is determined to be 50 years according to the period registered on the certificate of titles	直線法 Straight-line method
軟件使用權 Software use right	按預期受益期限確定使用壽命為5-10年 The useful life is determined to be 5-10 years based on the expected benefit period.	直線法 Straight-line method
特許權 Franchises	按預期受益期限確定使用壽命為10-15年 The useful life is determined to be 10-15 years based on the expected benefit period.	直線法 Straight-line method
其他 Others	按預期受益期限確定使用壽命為10-15年 The useful life is determined to be 10-15 years based on the expected benefit period.	直線法 Straight-line method

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十八) 無形資產(續)

3. 研發支出的歸集範圍

(1) 人員人工費用

人員人工費用包括公司研發人員的工資薪金、基本養老保險費、基本醫療保險費、失業保險費、工傷保險費、生育保險費和住房公積金，以及外聘研發人員的勞務費用。

研發人員同時服務於多個研究開發項目的，人工費用的確認依據公司管理部門提供的各研究開發項目研發人員的工時記錄，在不同研究開發項目間按比例分配。

直接從事研發活動的人員、外聘研發人員同時從事非研發活動的，公司根據研發人員在不同崗位的工時記錄，將其實際發生的人員人工費用，按實際工時佔比等合理方法在研發費用和生產經營費用間分配。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XVIII) Intangible assets (Continued)

3. Permitted scope of R&D costs

(1) Personnel costs

Personnel costs include wages and salaries, basic endowment insurance premiums, basic medical insurance premiums, unemployment insurance premiums, occupational injuries premiums, maternity premiums and housing provident funds for the Company's R&D personnel, as well as labor costs for external R&D personnel.

If R&D personnel serve for multiple R&D projects at the same time, personnel costs are recognized based on their working hour records provided by the Company's administrative department, and proportionately allocated among different R&D projects.

If personnel directly engaged in R&D activities and external R&D personnel are engaged in non-R&D activities at the same time, the Company, based on their working hour records at different positions, allocates personnel costs actually incurred between R&D expenses and production and operating expenses using reasonable methods such as the ratio of actual working hours.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十八) 無形資產(續)

3. 研發支出的歸集範圍(續)

(2) 直接投入費用

直接投入費用是指公司為實施研究開發活動而實際發生的相關支出。包括：1)直接消耗的材料、燃料和動力費用；2)用於中間試驗和產品試製的模具、工藝裝備開發及製造費，不構成固定資產的樣品、樣機及一般測試手段購置費，試製產品的檢驗費；3)用於研究開發活動的儀器、設備的運行維護、調整、檢驗、檢測、維修等費用。

(3) 折舊費用與長期待攤費用

折舊費用是指用於研究開發活動的儀器、設備和在用建築物的折舊費。

用於研發活動的儀器、設備及在用建築物，同時又用於非研發活動的，對該類儀器、設備、在用建築物使用情況做必要記錄，並將其實際發生的折舊費按實際工時和使用面積等因素，採用合理方法在研發費用和生產經營費用間分配。

長期待攤費用是指研發設施的改建、改裝、裝修和修理過程中發生的長期待攤費用，按實際支出進行歸集，在規定的期限內分期平均攤銷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XVIII) Intangible assets (Continued)

3. Permitted scope of R&D costs (Continued)

(2) Direct input costs

Direct input costs refer to relevant expenses actually incurred by the Company for R&D activities, which include: 1) materials, fuel and power costs directly consumed by R&D activities; 2) development and manufacturing costs of molds and craft equipment used for intermediate tests and trial production, acquisition costs of samples, prototypes and general testing methods that do not constitute fixed assets, and inspection costs of trial production; and 3) operation and maintenance, adjustment, inspection, testing and repairing costs of instruments and equipment used for R&D activities.

(3) Depreciation and long-term prepayments

Depreciation refers to the depreciation of instruments, equipment and in-use buildings used for R&D activities.

For instruments, equipment and in-use buildings both used for R&D activities and non-R&D activities, necessary records shall be kept on their usage, and depreciation actually incurred is allocated between R&D expenses and production and operating expenses in a reasonable manner based on the actual working hours, the usable area, etc.

Long-term prepayments refer to those incurred during renovation, modification, decoration and repairing of R&D facilities, which are collected based on actual amount and amortized evenly over a specified period.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十八) 無形資產(續)

3. 研發支出的歸集範圍(續)

(4) 無形資產攤銷費用

無形資產攤銷費用是指用於研究開發活動的軟件、知識產權、非專利技術(專有技術、許可證、設計和計算方法等)的攤銷費用。

(5) 其他費用

其他費用是指上述費用之外與研究開發活動直接相關的其他費用，包括技術圖書資料費、資料翻譯費、專家諮詢費、高新科技研發保險費、研發成果的檢索、論證、評審、鑒定、驗收費用，知識產權的申請費、註冊費、代理費、會議費、差旅費、通訊費等。

4. 內部研究開發項目研究階段的支出，於發生時計入當期損益。內部研究開發項目開發階段的支出，同時滿足下列條件的，確認為無形資產：(1)完成該無形資產以使其能夠使用或出售在技術上具有可行性；(2)具有完成該無形資產並使用或出售的意圖；(3)無形資產產生經濟利益的方式，包括能夠證明運用該無形資產生產的產品存在市場或無形資產自身存在市場，無形資產將在內部使用的，能證明其有用性；(4)有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；(5)歸屬於該無形資產開發階段的支出能夠可靠地計量。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XVIII) Intangible assets (Continued)

3. Permitted scope of R&D costs (Continued)

(4) Amortization of intangible assets

Amortization of intangible assets refer to the amortization of software, intellectual property, and non-patented technology (proprietary technology, licenses, design and calculation methods, etc.) used for R&D activities.

(5) Other expenses

Other expenses refer to expenses other than those mentioned above that are directly related to R&D activities, including technical books and materials fees, data translation fees, expert consultation fees, high-tech R&D insurance premiums, R&D outcomes search, demonstration, evaluation, appraisal and acceptance fees, intellectual property application, registration and agency fees, conference fees, business travelling fees, communication fees, etc.

4. Expenditures on the research phase of an internal project are recognized as profit or loss when they are incurred. An intangible asset arising from the development phase of an internal project is recognized if the Company can demonstrate all of the followings: (1) the technical feasibility of completing the intangible asset so that it will be available for use or sale; (2) its intention to complete the intangible asset and use or sell it; (3) how the intangible asset will generate probable future economic benefits, among other things, the Company can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset; (4) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and (5) its ability to measure reliably the expenditure attributable to the intangible asset during its development.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(十九) 部分長期資產減值

對長期股權投資、採用成本模式計量的投資性房地產、固定資產、在建工程、使用壽命有限的無形資產等長期資產，在資產負債表日有跡象表明發生減值的，估計其可收回金額。對因企業合併所形成的商譽和使用壽命不確定的無形資產，無論是否存在減值跡象，每年都進行減值測試。商譽結合與其相關的資產組或者資產組組合進行減值測試。

若上述長期資產的可收回金額低於其賬面價值的，按其差額確認資產減值準備並計入當期損益。

(二十) 長期待攤費用

長期待攤費用核算已經支出，攤銷期限在1年以上(不含1年)的各項費用。長期待攤費用按實際發生額入賬，在受益期或規定的期限內分期平均攤銷。如果長期待攤的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。

(二十一) 職工薪酬

1. 職工薪酬包括短期薪酬、離職後福利、辭退福利和其他長期職工福利。
2. **短期薪酬的會計處理方法**
在職工為公司提供服務的會計期間，將實際發生的短期薪酬確認為負債，並計入當期損益或相關資產成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIX) Impairment of part of long-term assets

For long-term assets such as long-term equity investments, investment property at cost model, fixed assets, construction in progress, intangible assets with finite useful lives, etc., if at the balance sheet date there is indication of impairment, the recoverable amount is to be estimated. For goodwill recognized in business combination and intangible assets with indefinite useful lives, no matter whether there is indication of impairment, impairment test is performed annually. Impairment test on goodwill is performed on related asset group or asset group portfolio.

When the recoverable amount of such long-term assets is lower than their carrying amount, the difference is recognized as provision for assets impairment through profit or loss.

(XX) Long-term prepayments

Long-term prepayments are expenses that have been recognized but with amortization period over one year (excluding one year). They are recorded with actual cost, and evenly amortized within the beneficiary period or stipulated period. If items of long-term prepayments fail to be beneficial to the following accounting periods, residual values of such items are included in profit or loss.

(XXI) Employee benefits

1. Employee benefits include short-term employee benefits, post-employment benefits, termination benefits and other long-term employee benefits.
2. **Short-term employee benefits**
The Company recognizes, in the accounting period in which an employee provides service, short-term employee benefits actually incurred as liabilities, with a corresponding charge to profit or loss or the cost of a relevant asset.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十一) 職工薪酬(續)

3. 離職後福利的會計處理方法
離職後福利分為設定提存計劃和設定受益計劃。

- (1) 在職工為公司提供服務的會計期間，根據設定提存計劃計算的應繳存金額確認為負債，並計入當期損益或相關資產成本。
- (2) 對設定受益計劃的會計處理通常包括下列步驟：
 - 1) 根據預期累計福利單位法，採用無偏且相互一致的精算假設對有關人口統計變量和財務變量等作出估計，計量設定受益計劃所產生的義務，並確定相關義務的所屬期間。同時，對設定受益計劃所產生的義務予以折現，以確定設定受益計劃義務的現值和當期服務成本；

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXI) Employee benefits (Continued)

3. *Post-employment benefits*
The Company classifies post-employment benefit plans as either defined contribution plans or defined benefit plans.

- (1) The Company recognizes in the accounting period in which an employee provides service the contribution payable to a defined contribution plan as a liability, with a corresponding charge to profit or loss or the cost of a relevant asset.
- (2) Accounting treatment by the Company for defined benefit plan usually involves the following steps:
 - 1) In accordance with the projected unit credit method, using unbiased and mutually compatible actuarial assumptions to estimate related demographic variables and financial variables, measure the obligations under the defined benefit plan, and determine the periods to which the obligations are attributed. Meanwhile, the Company discounts obligations under the defined benefit plan to determine the present value of the defined benefit plan obligations and the current service cost;

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十一)職工薪酬(續)

3. 離職後福利的會計處理方法(續)

(2) (續)

2) 設定受益計劃存在資產的，將設定受益計劃義務現值減去設定受益計劃資產公允價值所形成的赤字或盈餘確認為一項設定受益計劃淨負債或淨資產。設定受益計劃存在盈餘的，以設定受益計劃的盈餘和資產上限兩項的孰低者計量設定受益計劃淨資產；

3) 期末，將設定受益計劃產生的職工薪酬成本確認為服務成本、設定受益計劃淨負債或淨資產的利息淨額以及重新計量設定受益計劃淨負債或淨資產所產生的變動等三部分，其中服務成本和設定受益計劃淨負債或淨資產的利息淨額計入當期損益或相關資產成本，重新計量設定受益計劃淨負債或淨資產所產生的變動計入其他綜合收益，並且在後續會計期間不允許轉回至損益，但可以在權益範圍內轉移這些在其他綜合收益確認的金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXI) Employee benefits (Continued)

3. Post-employment benefits (Continued)

(2) (Continued)

2) When a defined benefit plan has assets, the Company recognizes the deficit or surplus by deducting the fair value of defined benefit plan assets from the present value of the defined benefit plan obligation as a net defined benefit plan liability or net defined benefit plan asset. When a defined benefit plan has a surplus, the Company measures the net defined benefit plan asset at the lower of the surplus in the defined benefit plan and the asset ceiling;

3) At the end of the period, the Company recognizes the following components of employee benefits cost arising from defined benefit plan: a. service cost; b. net interest on the net defined benefit plan liability (asset); and c. changes as a result of remeasurement of the net defined benefit liability (asset). Item a and item b are recognized in profit or loss or the cost of a relevant asset. Item c is recognized in other comprehensive income and is not to be reclassified subsequently to profit or loss. However, the Company may transfer those amounts recognized in other comprehensive income within equity.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十一) 職工薪酬(續)

4. 辭退福利的會計處理方法

向職工提供的辭退福利，在下列兩者孰早日確認辭退福利產生的職工薪酬負債，並計入當期損益：(1) 公司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) 公司確認與涉及支付辭退福利的重組相關的成本或費用時。

5. 其他長期職工福利的會計處理方法

向職工提供的其他長期福利，符合設定提存計劃條件的，按照設定提存計劃的有關規定進行會計處理；除此之外的其他長期福利，按照設定受益計劃的有關規定進行會計處理，為簡化相關會計處理，將其產生的職工薪酬成本確認為服務成本、其他長期職工福利淨負債或淨資產的利息淨額以及重新計量其他長期職工福利淨負債或淨資產所產生的變動等組成項目的總淨額計入當期損益或相關資產成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXI) Employee benefits (Continued)

4. Termination benefits

Termination benefits provided to employees are recognized as an employee benefit liability for termination benefits, with a corresponding charge to profit or loss at the earlier of the following dates: (1) when the Company cannot unilaterally withdraw the offer of termination benefits because of an employment termination plan or a curtailment proposal; or (2) when the Company recognizes cost or expenses related to a restructuring that involves the payment of termination benefits.

5. Other long-term employee benefits

When other long-term employee benefits provided to the employees satisfied the conditions for classifying as a defined contribution plan, those benefits are accounted for in accordance with the requirements relating to defined contribution plan, while other benefits are accounted for in accordance with the requirements relating to defined benefit plan. The Company recognizes the cost of employee benefits arising from other long-term employee benefits as the followings: (1) service cost; (2) net interest on the net liability or net assets of other long-term employee benefits; and (3) changes as a result of remeasurement of the net liability or net assets of other long-term employee benefits. As a practical expedient, the net total of the aforesaid amounts is recognized in profit or loss or included in the cost of a relevant asset.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十一) 預計負債

1. 因對外提供擔保、訴訟事項、產品質量保證、虧損合同等或有事項形成的義務成為公司承擔的現時義務，履行該義務很可能導致經濟利益流出公司，且該義務的金額能夠可靠的計量時，公司將該項義務確認為預計負債。
2. 公司按照履行相關現時義務所需支出的最佳估計數對預計負債進行初始計量，並在資產負債表日對預計負債的賬面價值進行復核。

(二十三) 收入

1. 收入確認原則

於合同開始日，公司對合同進行評估，識別合同所包含的各單項履約義務，並確定各單項履約義務是在某一時段內履行，還是在某一時點履行。

滿足下列條件之一時，屬在某一時段內履行履約義務，否則，屬在某一時點履行履約義務：(1) 客戶在公司履約的同時即取得並消耗公司履約所帶來的經濟利益；(2) 客戶能夠控制公司履約過程中在建商品；(3) 公司履約過程中所產出的商品具有不可替代用途，且公司在整個合同期間內有權就累計至今已完成的履約部分收取款項。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXII) Provisions

1. Provisions are recognized when fulfilling the present obligations arising from contingencies such as providing guarantee for other parties, litigation, products quality guarantee, onerous contract, etc., may cause the outflow of the economic benefit and such obligations can be reliably measured.
2. The initial measurement of provisions is based on the best estimated expenditures required in fulfilling the present obligations, and its carrying amount is reviewed at the balance sheet date.

(XXIII) Revenue

1. Revenue recognition principles

At contract inception, the Company shall assess the contracts and shall identify each performance obligation in the contracts, and determine whether the performance obligation should be satisfied over time or at a point in time.

The Company satisfies a performance obligation over time if one of the following criteria is met, otherwise, the performance obligation is satisfied at a point in time: (1) the customer simultaneously receives and consumes the economic benefits provided by the Company's performance as the Company performs; (2) the customer can control goods as they are created by the Company's performance; (3) goods created during the Company's performance have irreplaceable uses and the Company has an enforceable right to the payments for performance completed to date during the whole contract period.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

1. 收入確認原則(續)

對於在某一時段內履行的履約義務，公司在該段時間內按照履約進度確認收入。履約進度不能合理確定時，已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。對於在某一時點履行的履約義務，在客戶取得相關商品或服務控制權時點確認收入。在判斷客戶是否已取得商品控制權時，公司考慮下列跡象：(1)公司就該商品享有現時收款權利，即客戶就該商品負有現時付款義務；(2)公司已將該商品的法定所有權轉移給客戶，即客戶已擁有該商品的法定所有權；(3)公司已將該商品實物轉移給客戶，即客戶已實物佔有該商品；(4)公司已將該商品所有權上的主要風險和報酬轉移給客戶，即客戶已取得該商品所有權上的主要風險和報酬；(5)客戶已接受該商品；(6)其他表明客戶已取得商品控制權的跡象。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXIII) Revenue (Continued)

1. Revenue recognition principles (Continued)

For each performance obligation satisfied over time, the Company shall recognize revenue over time by measuring the progress towards complete satisfaction of that performance obligation. In the circumstance that the progress cannot be measured reasonably, but the costs incurred in satisfying the performance obligation are expected to be recovered, the Company shall recognize revenue only to the extent of the costs incurred until it can reasonably measure the progress. For each performance obligation satisfied at a point in time, the Company shall recognize revenue at the time point that the customer obtains control of relevant goods or services. To determine whether the customer has obtained control of goods, the Company shall consider the following indications: (1) the Company has a present right to payments for the goods, i.e., the customer is presently obliged to pay for the goods; (2) the Company has transferred the legal title of the goods to the customer, i.e., the customer has legal title to the goods; (3) the Company has transferred physical possession of the goods to the customer, i.e., the customer has physically possessed the goods; (4) the Company has transferred significant risks and rewards of ownership of the goods to the customer, i.e., the customer has obtained significant risks and rewards of ownership of the goods; (5) the customer has accepted the goods; (6) other evidence indicating the customer has obtained control over the goods.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

2. 收入計量原則

- (1) 公司按照分攤至各單項履約義務的交易價格計量收入。交易價格是公司因向客戶轉讓商品或服務而預期有權收取的對價金額，不包括代第三方收取的款項以及預期將退還給客戶的款項。
- (2) 合同中存在可變對價的，公司按照期望值或最可能發生金額確定可變對價的最佳估計數，但包含可變對價的交易價格，不超過在相關不確定性消除時累計已確認收入極可能不會發生重大轉回的金額。
- (3) 合同中存在重大融資成分的，公司按照假定客戶在取得商品或服務控制權時即以現金支付的應付金額確定交易價格。該交易價格與合同對價之間的差額，在合同期間內採用實際利率法攤銷。
- (4) 合同中包含兩項或多項履約義務的，公司於合同開始日，按照各單項履約義務所承諾商品的單獨售價的相對比例，將交易價格分攤至各單項履約義務。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXIII) Revenue (Continued)

2. Revenue measurement principle

- (1) Revenue is measured at the amount of the transaction price that is allocated to each performance obligation. The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer, excluding amounts collected on behalf of third parties and those expected to be refunded to the customer.
- (2) If the consideration promised in a contract includes a variable amount, the Company shall confirm the best estimate of variable consideration at expected value or the most likely amount. However, the transaction price that includes the amount of variable consideration only to the extent that it is high probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is subsequently resolved.
- (3) In the circumstance that the contract contains a significant financing component, the Company shall determine the transaction price based on the price that a customer would have paid for if the customer had paid cash for obtaining control over those goods or services. The difference between the transaction price and the amount of promised consideration is amortized under effective interest method over contractual period.
- (4) For contracts containing two or more performance obligations, the Company shall determine the stand-alone selling price at contract inception of the distinct good underlying each performance obligation and allocate the transaction price to each performance obligation on a relative stand-alone selling price basis.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

3. 收入確認的具體方法

公司有三大業務板塊，一是生產和銷售銅纜、光纜及相關產品，二是代理、加工服務業務，三是光電纜組件業務。客戶在確認收貨後與公司進行結算，依據公司自身的經營模式和結算方式，各類業務銷售收入確認的具體方法披露如下：

(1) 生產和銷售銅纜、光纜及相關產品

公司生產和銷售銅纜、光纜及相關產品業務屬在某一時點履行的履約義務，根據合同約定將產品運送至約定交貨地點並由客戶接收，商品所有權上的主要風險和報酬已轉移，商品的控制權已轉移，已經收回貨款或取得了收款憑證且相關的經濟利益很可能流入時確認。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXIII) Revenue (Continued)

3. Revenue recognition method

The Company has three major business segments, one is the production and sales of copper cables, optical cables and related products, the second is the agency and processing service business, the third is optical cable component business. The customer settles with the company after confirming the receipt of the goods, and according to the company's own business model and settlement method, the specific methods of sales revenue recognition of various types of business are disclosed as follows:

(1) Production and sales of copper cables, optical cables and related products

The company's main products are copper cable and related products, optical cables and related products, wire bushing and related products, it satisfies the performance obligation at a point in time. Revenue is recognized when the Company has delivered goods to the customer based on contractual agreements and the customer has accepted the goods; goods payment has been collected or the Company has obtained receipts invoices and it is probable that economic benefits associated with the transaction will flow to the Company; significant risks and rewards of ownership of the goods has been transferred; and the legal title of the goods has been transferred.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十三) 收入(續)

3. 收入確認的具體方法(續)

(2) 代理、加工服務業務收入

公司代理、加工服務業務屬在某一時點履行的履約義務，根據合同約定完成代理、加工服務並由客戶接受，相關服務的控制權已轉移，已經收回服務款或取得了收款憑證且相關的經濟利益很可能流入時確認。

(3) 光電纜組件業務

公司生產和銷售裝配製造相關產品業務屬在某一時點履行的履約義務，根據合同約定將產品運送至約定交貨地點並由客戶接收，商品所有權上的主要風險和報酬已轉移，商品的控制權已轉移，且相關的經濟利益很可能流入時確認。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXIII) Revenue (Continued)

3. Revenue recognition method (Continued)

(2) Agency and processing services

Agency and processing services satisfies the performance obligation at a point in time. Revenue is recognized when the Company has delivered the agency and processing services to the customer based on contractual agreements and the customer has accepted the goods. Services payment has been collected or the Company has obtained receipts invoices and it is probable that economic benefits associated with the transaction will flow to the Company.

(3) Optical cable component business

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

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十四) 合同取得成本、合同履約成本

公司為取得合同發生的增量成本預期能夠收回的，作為合同取得成本確認為一項資產。

公司為履行合同發生的成本，不適用存貨、固定資產或無形資產等相關準則的規範範圍且同時滿足下列條件的，作為合同履約成本確認為一項資產：

1. 該成本與一份當前或預期取得的合同直接相關，包括直接人工、直接材料、製造費用(或類似費用)、明確由客戶承擔的成本以及僅因該合同而發生的其他成本；
2. 該成本增加了公司未來用於履行履約義務的資源；
3. 該成本預期能夠收回。

公司對於與合同成本有關的資產採用與該資產相關的商品或服務收入確認相同的基礎進行攤銷，計入當期損益。

如果與合同成本有關的資產的賬面價值高於因轉讓與該資產相關的商品或服務預期能夠取得的剩餘對價減去估計將要發生的成本，公司對超出部分計提減值準備，並確認為資產減值損失。以前期間減值的因素之後發生變化，使得轉讓該資產相關的商品或服務預期能夠取得的剩餘對價減去估計將要發生的成本高於該資產賬面價值的，轉回原已計提的資產減值準備，並計入當期損益，但轉回後的資產賬面價值不超過假定不計提減值準備情況下該資產在轉回日的賬面價值。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXIV) Costs to obtain a contract and costs to fulfill a contract

The Company recognizes as an asset the incremental costs to obtain a contract if those costs are expected to be recovered.

If the costs incurred in fulfilling a contract are not within the scope of standards related to inventories, fixed assets or intangible assets, etc., the Company shall recognize the costs to fulfill a contract as an asset if all the following criteria are satisfied:

1. The costs relate directly to a contract or to an anticipated contract, including direct labor, direct materials, manufacturing overhead cost (or similar cost), costs that are explicitly chargeable to the customer under the contract, and other costs that are only related to the contract;
2. The costs enhance resources of the Company that will be used in satisfying performance obligations in the future; and
3. The costs are expected to be recovered.

An asset related to contract costs shall be amortized on a systematic basis that is consistent with related goods or services, with amortization included into profit or loss.

The Company shall make provision for impairment and recognize an impairment loss to the extent that the carrying amount of an asset related to contract costs exceeds the remaining amount of consideration that the Company expects to receive in exchange for the goods or services to which the asset relates less the costs expected to be incurred. The Company shall recognize a reversal of an impairment loss previously recognized in profit or loss when the impairment conditions no longer exist or have improved. The carrying amount of the asset after the reversal shall not exceed the amount that would have been determined on the reversal date if no provision for impairment had been made previously.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十五) 合同資產、合同負債

公司根據履行履約義務與客戶付款之間的關係在資產負債表中列示合同資產或合同負債。公司將同一合同下的合同資產和合同負債相互抵銷後以淨額列示。

公司將擁有的、無條件(即，僅取決於時間流逝)向客戶收取對價的權利作為應收款項列示，將已向客戶轉讓商品而有權收取對價的權利(該權利取決於時間流逝之外的其他因素)作為合同資產列示。

公司將已收或應收客戶對價而應向客戶轉讓商品的義務作為合同負債列示。

(二十六) 政府補助

1. 政府補助在同時滿足下列條件時予以確認：(1)公司能夠滿足政府補助所附的條件；(2)公司能夠收到政府補助。政府補助為貨幣性資產的，按照收到或應收的金額計量。政府補助為非貨幣性資產的，按照公允價值計量；公允價值不能可靠取得的，按照名義金額計量。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXV) Contract assets, contract liabilities

The Company presents contract assets or contract liabilities in the balance sheet based on the relationship between its performance obligations and customers' payments. Contract assets and contract liabilities under the same contract shall offset each other and be presented on a net basis.

The Company presents an unconditional right to consideration (i.e., only the passage of time is required before the consideration is due) as a receivable, and presents a right to consideration in exchange for goods that it has transferred to a customer (which is conditional on something other than the passage of time) as a contract asset.

The Company presents an obligation to transfer goods to a customer for which the Company has received consideration (or the amount is due) from the customer as a contract liability.

(XXVI) Government grants

1. Government grants shall be recognized if, and only if, the following conditions are all met: (1) the Company will comply with the conditions attaching to the grants; (2) the grants will be received. Monetary government grants are measured at the amount received or receivable. Non-monetary government grants are measured at fair value, and can be measured at nominal amount in the circumstance that fair value cannot be assessed.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十六) 政府補助(續)

2. 與資產相關的政府補助判斷依據及會計處理方法

政府文件規定用於購建或以其他方式形成長期資產的政府補助劃分為與資產相關的政府補助。政府文件不明確的，以取得該補助必須具備的基本條件為基礎進行判斷，以購建或以其他方式形成長期資產為基本條件的作為與資產相關的政府補助。與資產相關的政府補助，沖減相關資產的賬面價值或確認為遞延收益。與資產相關的政府補助確認為遞延收益的，在相關資產使用壽命內按照合理、系統的方法分期計入損益。按照名義金額計量的政府補助，直接計入當期損益。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產處置當期的損益。

3. 與收益相關的政府補助判斷依據及會計處理方法

除與資產相關的政府補助之外的政府補助劃分為與收益相關的政府補助。對於同時包含與資產相關部分和與收益相關部分的政府補助，難以區分與資產相關或與收益相關的，整體歸類為與收益相關的政府補助。與收益相關的政府補助，用於補償以後期間的相關成本費用或損失的，確認為遞延收益，在確認相關成本費用或損失的期間，計入當期損益或沖減相關成本；用於補償已發生的相關成本費用或損失的，直接計入當期損益或沖減相關成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXVI) Government grants (Continued)

2. Government grants related to assets

Government grants related to assets are government grants with which the Company purchases, constructs or otherwise acquires long-term assets under requirements of government. In the circumstances that there is no specific government requirement, the Company shall determine based on the primary condition to acquire the grants, and government grants related to assets are government grants whose primary condition is to construct or otherwise acquire long-term assets. They offset carrying amount of relevant assets, or they are recognized as deferred income. If recognized as deferred income, they are included in profit or loss on a systematic basis over the useful lives of the relevant assets. Those measured at notional amount are directly included into profit or loss. For assets sold, transferred, disposed or damaged within the useful lives, balance of unamortized deferred income is transferred into profit or loss of the period in which the disposal occurred.

3. Government grants related to income

Government grants related to income are government grants other than those related to assets. For government grants that contain both parts related to assets and parts related to income, in which those two parts are blurred, they are thus collectively classified as government grants related to income. For government grants related to income used for compensating the related future cost, expenses or losses, they are recognized as deferred income and included in profit or loss or used to offset relevant cost during the period in which the relevant cost, expenses or losses are recognized; for government grants related to income used for compensating the related cost, expenses or losses incurred to the Company, they are directly included in profit or loss or used to offset relevant cost.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十六)政府補助(續)

4. 與公司日常經營活動相關的政府補助，按照經濟業務實質，計入其他收益或沖減相關成本費用。與公司日常活動無關的政府補助，計入營業外收支。
5. 政策性優惠貸款貼息的會計處理方法
 - (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公司提供貸款的，以實際收到的借款金額作為借款的入賬價值，按照借款本金和該政策性優惠利率計算相關借款費用。
 - (2) 財政將貼息資金直接撥付給公司的，將對應的貼息沖減相關借款費用。

(二十七)遞延所得稅資產、遞延所得稅負債

1. 根據資產、負債的賬面價值與其計稅基礎之間的差額(未作為資產和負債確認的項目按照稅法規定可以確定其計稅基礎的，該計稅基礎與其賬面數之間的差額)，按照預期收回該資產或清償該負債期間的適用稅率計算確認遞延所得稅資產或遞延所得稅負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXVI) Government grants (Continued)

4. Government grants related to the ordinary course of business shall be included into other income or used to offset relevant cost based on business nature, while those not related to the ordinary course of business shall be included into non-operating revenue or expenditures.
5. *Policy interest subvention*
 - (1) In the circumstance that government appropriates interest subvention to lending bank, who provides loans for the Company with a policy subsidised interest rate, borrowings are carried at the amount received, with relevant borrowings cost computed based on the principal and the policy subsidised interest rate.
 - (2) In the circumstance that government directly appropriates interest subvention to the Company, the subsidised interest shall offset relevant borrowing cost.

(XXVII) Deferred tax assets/Deferred tax liabilities

1. Deferred tax assets or deferred tax liabilities are calculated and recognized based on the difference between the carrying amount and tax base of assets and liabilities (and the difference of the carrying amount and tax base of items not recognized as assets and liabilities but with their tax base being able to be determined according to tax laws) and in accordance with the tax rate applicable to the period during which the assets are expected to be recovered or the liabilities are expected to be settled.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十七) 遞延所得稅資產、遞延所得稅負債(續)

2. 確認遞延所得稅資產以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。資產負債表日，有確鑿證據表明未來期間很可能獲得足夠的應納稅所得額用來抵扣可抵扣暫時性差異的，確認以前會計期間未確認的遞延所得稅資產。
3. 資產負債表日，對遞延所得稅資產的賬面價值進行復核，如果未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產的利益，則減記遞延所得稅資產的賬面價值。在很可能獲得足夠的應納稅所得額時，轉回減記的金額。
4. 公司當期所得稅和遞延所得稅作為所得稅費用或收益計入當期損益，但不包括下列情況產生的所得稅：(1)企業合併；(2)直接在所有者權益中確認的交易或者事項。
5. 同時滿足下列條件時，公司將遞延所得稅資產及遞延所得稅負債以抵銷後的淨額列示：(1)擁有以淨額結算當期所得稅資產及當期所得稅負債的法定權利；(2)遞延所得稅資產和遞延所得稅負債是與同一稅收征管部門對同一納稅主體徵收的所得稅相關或者對不同的納稅主體相關，但在未來每一具有重要性的遞延所得稅資產和遞延所得稅負債轉回的期間內，涉及的納稅主體意圖以淨額結算當期所得稅資產及當期所得稅負債或是同時取得資產、清償債務。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXVII) Deferred tax assets/Deferred tax liabilities (Continued)

2. A deferred tax asset is recognized to the extent of the amount of the taxable income, which is most likely to obtain and which can be deducted from the deductible temporary difference. At the balance sheet date, if there is any exact evidence indicating that it is probable that future taxable income will be available against which deductible temporary differences can be utilized, the deferred tax assets unrecognized in prior periods are recognized.
3. At the balance sheet date, the carrying amount of deferred tax assets is reviewed. The carrying amount of a deferred tax asset is reduced to the extent that it is no longer probable that sufficient taxable income will be available to allow the benefit of the deferred tax asset to be utilized. Such reduction is subsequently reversed to the extent that it becomes probable that sufficient taxable income will be available.
4. The income tax and deferred tax for the period are treated as income tax expenses or income through profit or loss, excluding those arising from the following circumstances: (1) business combination; and (2) the transactions or items directly recognized in equity.
5. Deferred tax assets and deferred tax liabilities shall offset each other and be presented on a net basis when the following conditions are all met: (1) the Company has the legal right to settle off current tax assets against current tax liabilities; (2) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same tax authority on either: 1) the same taxable entity; or 2) different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十八) 租賃

1. 公司作為承租人

在租賃期開始日，公司將租賃期不超過12個月，且不含購買選擇權的租賃認定為短期租賃。公司轉租或預期轉租租賃資產的，原租賃不認定為低價值資產租賃。

對於所有短期租賃和低價值資產租賃，公司在租賃期內各個期間按照直線法將租賃付款額計入相關資產成本或當期損益。

除上述採用簡化處理的短期租賃和低價值資產租賃外，在租賃期開始日，公司對租賃確認使用權資產和租賃負債。

(1) 使用權資產

使用權資產按照成本進行初始計量，該成本包括：1) 租賃負債的初始計量金額；2) 在租賃期開始日或之前支付的租賃付款額，存在租賃激勵的，扣除已享受的租賃激勵相關金額；3) 承租人發生的初始直接費用；4) 承租人為拆卸及移除租賃資產、復原租賃資產所在場地或將租賃資產恢復至租賃條款約定狀態預計將發生的成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXVIII) Leases

1. The Company as the lessee

At the commencement date, the Company recognizes a lease that has a lease term of 12 months or less as a short-term lease, which shall not contain a purchase option. If the Company subleases an asset, or expects to sublease an asset, the head lease does not qualify as a lease of a low-value asset.

For all short-term leases and leases of low-value assets, lease payments are recognized as cost or profit or loss with straight-line method over the lease term.

Apart from the above-mentioned short-term leases and leases of low-value assets with simplified approach, the Company recognizes right-of-use assets and lease liabilities at the commencement date.

(1) Right-of-use assets

The right-of-use asset is measured at cost and the cost shall comprise: 1) the amount of the initial measurement of the lease liabilities; 2) any lease payments made at or before the commencement date, less any lease incentives received; 3) any initial direct costs incurred by the lessee; and 4) an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

NOTES TO THE FINANCIAL STATEMENTS

2025年1–6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十八) 租賃(續)

1. 公司作為承租人(續)

(1) 使用權資產(續)

公司按照直線法對使用權資產計提折舊。能夠合理確定租賃期屆滿時取得租賃資產所有權的，公司在租賃資產剩餘使用壽命內計提折舊。無法合理確定租賃期屆滿時能夠取得租賃資產所有權的，公司在租賃期與租賃資產剩餘使用壽命兩者孰短的期間內計提折舊。

(2) 租賃負債

在租賃期開始日，公司將尚未支付的租賃付款額的現值確認為租賃負債。計算租賃付款額現值時採用租賃內含利率作為折現率，無法確定租賃內含利率的，採用公司增量借款利率作為折現率。租賃付款額與其現值之間的差額作為未確認融資費用，在租賃期各個期間內按照確認租賃付款額現值的折現率確認利息費用，並計入當期損益。未納入租賃負債計量的可變租賃付款額於實際發生時計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXVIII) Leases (Continued)

1. The Company as the lessee (Continued)

(1) Right-of-use assets (Continued)

The Company depreciates the right-of-use asset using the straight-line method. If it is reasonable to be certain that the ownership of the underlying asset can be acquired by the end of the lease term, the Company depreciates the right-of-use asset from the commencement date to the end of the useful life of the underlying asset. Otherwise, the Company depreciates the right-of-use asset from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

(2) Lease liabilities

At the commencement date, the Company measures the lease liability at the present value of the lease payments that are not paid at that date, discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Company's incremental borrowing rate shall be used. Unrecognized financing expenses, calculated at the difference between the lease payment and its present value, are recognized as interest expenses over the lease term using the discount rate which has been used to determine the present value of lease payment and included in profit or loss. Variable lease payments not included in the measurement of lease liabilities are included in profit or loss in the periods in which they are incurred.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十八)租賃(續)

1. 公司作為承租人(續)

(2) 租賃負債(續)

租賃期開始日後，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況發生變化時，公司按照變動後的租賃付款額的現值重新計量租賃負債，並相應調整使用權資產的賬面價值，如使用權資產賬面價值已調減至零，但租賃負債仍需進一步調減的，將剩餘金額計入當期損益。

2. 公司作為出租人

在租賃開始日，公司將實質上轉移了與租賃資產所有權有關的幾乎全部風險和報酬的租賃劃分為融資租賃，除此之外的均為經營租賃。

(1) 經營租賃

公司在租賃期內各個期間按照直線法將租賃收款額確認為租金收入，發生的初始直接費用予以資本化並按照與租金收入確認相同的基礎進行分攤，分期計入當期損益。公司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。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXVIII) Leases (Continued)

1. The Company as the lessee (Continued)

(2) Lease liabilities (Continued)

After the commencement date, if there is a change in the following items: 1) actual fixed payments; 2) amounts expected to be payable under residual value guarantees; 3) an index or a rate used to determine lease payments; 4) assessment result or exercise of purchase option, extension option or termination option, the Company remeasures the lease liability based on the present value of lease payments after changes, and adjusts the carrying amount of the right-of-use asset accordingly. If the carrying amount of the right-of-use asset is reduced to zero but there shall be a further reduction in the lease liability, the remaining amount shall be recognized into profit or loss.

2. The Company as the lessor

At the commencement date, the Company classifies a lease as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Otherwise, it is classified as an operating lease.

(1) Operating lease

Lease receipts are recognized as lease income with straight-line method over the lease term. Initial direct costs incurred shall be capitalized, amortized on the same basis as the recognition of lease income, and included into profit or loss by installments. Variable lease payments related to operating lease which are not included in the lease payment are charged as profit or loss in the periods in which they are incurred.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(二十八) 租賃(續)

2. 公司作為出租人(續)

(2) 融資租賃

在租賃期開始日，公司按照租賃投資淨額(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)確認應收融資租賃款，並終止確認融資租賃資產。在租賃期的各個期間，公司按照租賃內含利率計算並確認利息收入。

公司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。

(二十九) 安全生產費

公司按照財政部、應急部發佈的《企業安全生產費用提取和使用管理辦法》(財資[2022]136號)的規定提取的安全生產費，計入相關產品的成本或當期損益，同時記入「專項儲備」科目。使用提取的安全生產費時，屬費用性支出的，直接沖減專項儲備。形成固定資產的，通過「在建工程」科目歸集所發生的支出，待安全項目完工達到預定可使用狀態時確認為固定資產；同時，按照形成固定資產的成本沖減專項儲備，並確認相同金額的累計折舊，該固定資產在以後期間不再計提折舊。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXVIII) Leases (Continued)

2. The Company as the lessor (Continued)

(2) Finance lease

At the commencement date, the Company recognizes the finance lease payment receivable based on the net investment in the lease (sum of the present value of unguaranteed residual value and lease receipts that are not received at the commencement date, discounted by the interest rate implicit in the lease), and derecognizes assets held under the finance lease. The Company calculates and recognizes interest income using the interest rate implicit in the lease over the lease term.

Variable lease payments not included in the measurement of the net investment in the lease are charged as profit or loss in the periods in which they are incurred.

(XXIX) Work safety fund

The Company appropriates work safety fund in accordance with the "Circular on Management Measures on the Appropriation and Use of Work Safety Fund" (Cai Zi [2022] No. 136) issued by the Ministry of Finance and the Ministry of Emergency Management. Standard work safety fund is included in the cost or profit or loss, meanwhile accounted for under "special reserve". When work safety fund is used as an expense, it is to offset special reserve directly. When work safety fund is qualified to be included in the cost of fixed assets, it is accounted for under "construction in progress" and transferred to fixed assets when related safety projects reach the designed useful conditions; meanwhile, the cost included in fixed assets is to offset "special reserve", and accumulated depreciation shall be recognized at the same amount. Such fixed assets shall not be depreciated in future periods.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

(三十) 分部報告

公司以內部組織結構、管理要求、內部報告制度等為依據確定經營分部。公司的經營分部是指同時滿足下列條件的組成部分：

1. 該組成部分能夠在日常活動中產生收入、發生費用；
2. 管理層能夠定期評價該組成部分的經營成果，以決定向其配置資源、評價其業績；
3. 能夠通過分析取得該組成部分的財務狀況、經營成果和現金流量等有關會計信息。

(三十一)重要會計政策和會計估計變更

1. 重要會計政策變更

- (1) 公司自2024年1月1日起執行財政部頒佈的《企業會計準則解釋第17號》「關於流動負債與非流動負債的劃分」規定，該項會計政策變更對公司財務報表無影響。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XXX) Segment reporting

Operating segments are determined based on the structure of the Company's internal organization, management requirements and internal reporting system. An operating segment is a component of the Company:

1. that engages in business activities from which it may earn revenues and incur expenses;
2. whose financial performance is regularly reviewed by the Management to make decisions about resource to be allocated to the segment and to assess its performance; and
3. for which accounting information regarding financial position, financial performance and cash flows is available through analysis.

(XXXI) Significant changes in accounting policies and estimates

1. Significant changes in accounting policies

- (1) The Company has adopted the regulations about classification of liabilities as current or non-current in the "Interpretation of China Accounting Standards for Business Enterprises No. 17" issued by the Ministry of Finance since January 1, 2024, Such change in accounting policies has no impact on the Company's financial statements.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(三十一)重要會計政策和會計估計變更(續)

(XXXI) Significant changes in accounting policies and estimates (Continued)

1. 重要會計政策變更(續)

1. Significant changes in accounting policies (Continued)

- (2) 公司自2024年1月1日起執行財政部頒佈的《企業會計準則解釋第17號》「關於供應商融資安排的披露」規定，該項會計政策變更對公司財務報表無影響。

- (2) The Company has adopted the regulations about disclosure of supplier finance arrangements in the "Interpretation of China Accounting Standards for Business Enterprises No. 17" issued by the Ministry of Finance since January 1, 2024, Such change in accounting policies has no impact on the Company's financial statements.

- (3) 公司自2024年12月6日起執行財政部頒佈的《企業會計準則解釋第18號》「關於不屬單項履約義務的保證類質量保證的會計處理」規定，該項會計政策變更對公司財務報表無影響。

- (3) The Company has adopted the regulations about accounting treatment of the assurance-type warranty not considered a separate performance obligation in the "Interpretation of China Accounting Standards for Business Enterprises No. 18" issued by the Ministry of Finance since December 6, 2024, Such change in accounting policies has no impact on the Company's financial statements.

2. 重要會計估計變更

本期主要會計估計未發生變更。

2. Significant changes in accounting estimates

No accounting estimates were changed during the reporting period.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

四、稅項

(一) 主要稅種及稅率

IV. TAXES

(I) Main taxes and tax rates

稅種 Taxes	計稅依據 Tax bases	稅率 Tax rates
增值稅	以按稅法規定計算的銷售貨物和應稅勞務收入為基礎計算銷項稅額，扣除當期允許抵扣的進項稅額後，差額部分為應交增值稅	3%、5%、6%、9%、13%
Value-added tax (VAT)	The output tax calculated based on the revenue from sales of goods or rendering of services in accordance with the tax law, net of the input tax that is allowed to be deducted in the current period	3%、5%、6%、9%、13%
房產稅	從價計征的，按房產原值一次減除30%後餘值的1.2%計繳；從租計征的，按租金收入的12%計繳	1.2%、12%
Housing property tax	For housing property levied on the basis of price, housing property tax is levied at the rate of 1.2% of the balance after deducting 30% of the cost; for housing property levied on the basis of rent, housing property tax is levied at the rate of 12% of lease income	1.2%、12%
城市維護建設稅	實際繳納的流轉稅稅額	7%
Urban maintenance and construction tax	Turnover tax actually paid	7%
教育費附加	實際繳納的流轉稅稅額	3%
Education surcharge	Turnover tax actually paid	3%
地方教育附加	實際繳納的流轉稅稅額	2%
Local education surcharge	Turnover tax actually paid	2%
企業所得稅	應納稅所得額	15%、25%
Enterprise income tax	Taxable income	15%、25%
城鎮土地使用稅	實際佔用的土地面積	6元/m ² 、8元/m ²
Urban land use tax	Land area actually occupied	6 yuan/m ² 、8 yuan/m ²
資源稅	按實際取水量	2.69/m ³
Resource tax	Water actually consumed	2.69/m ³

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

四、稅項(續)

(一) 主要稅種及稅率(續)

不同稅率的納稅主體企業所得稅稅率說明

IV. TAXES (Continued)

(I) Main taxes and tax rates (Continued)

Different enterprise income tax rates applicable to different taxpayers:

納稅主體名稱 Taxpayers	所得稅稅率 Income tax rate
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd. 15%
除上述以外的其他納稅主體	Taxpayers other than the above-mentioned 25%

(二) 稅收優惠

公司所屬子公司成都中住光纖有限公司於2023年10月16日取得四川省科學技術廳、四川省財政廳、國家稅務總局四川省稅務局聯合頒發的高新技術企業證書，證書編號為GR202351002814，有效期三年，本期按15%的稅率享受企業所得稅優惠。

(II) Tax preferential policies

Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, obtained the High-tech Enterprise Certificate on 16 October 2023, jointly issued by the Science & Technology Department of Sichuan Province, the Sichuan Provincial Finance Department and the Sichuan Provincial Tax Service, State Taxation Administration, with a validity period of 3 years. The certificate number is GR202351002814. The enterprise income tax will be paid at a reduced tax rate of 15% for the current period.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋

(一) 合併資產負債表項目註釋

1. 貨幣資金

(1) 明細情況

項目	Items	期末數 Closing balance	上年年末數 Opening balance
庫存現金	Cash on hand		200.00
銀行存款	Cash in bank	<u>431,796,032.36</u>	<u>440,790,699.45</u>
合計	Total	<u>431,796,032.36</u>	<u>440,790,899.45</u>
其中：存放在境外的 款項總額	Including: Deposited overseas		

2. 應收票據

(1) 明細情況

項目	Items	期末數 Closing balance	上年年末數 Opening balance
銀行承兌匯票	Bank acceptance		32,060,211.76
商業承兌匯票	Trade acceptance	<u>859,682.56</u>	<u>26,657,357.73</u>
合計	Total	<u>859,682.56</u>	<u>58,717,569.49</u>

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS

(I) Notes to items of the consolidated balance sheet

1. Cash and bank balances

(1) Details

2. Notes receivable

(1) Details

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

2. 應收票據(續)

(2) 壞賬準備計提情況

1) 類別明細情況

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

2. Notes receivable (Continued)

(2) Provision for bad debts

1) Details on categories

		期末數 Closing balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	賬面價值
種類	Categories	Amount	% to total	Amount	Provision proportion (%)	Carrying amount
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	958,249.84	100.00	98,567.28	10.29	859,682.56
其中：銀行承兌匯票	Including: Bank acceptance					
商業承兌匯票	Trade acceptance	958,249.84	100.00	98,567.28	10.29	859,682.56
合計	Total	958,249.84	100.00	98,567.28	10.29	859,682.56

		上年年末數 Opening balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	賬面價值
種類	Categories	Amount	% to total	Amount	Provision proportion (%)	Carrying amount
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	59,001,778.25	100.00	284,208.76	0.48	58,717,569.49
其中：銀行承兌匯票	Including: Bank acceptance	32,060,211.76	54.34			32,060,211.76
商業承兌匯票	Trade acceptance	26,941,566.49	45.66	284,208.76	1.05	26,657,357.73
合計	Total	59,001,778.25	100.00	284,208.76	0.48	58,717,569.49

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

2. 應收票據(續)
- (2) 壞賬準備計提情況(續)
- 2) 採用組合計提壞賬準備的應收票據

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

2. Notes receivable (Continued)
- (2) Provision for bad debts (Continued)
- 2) Notes receivable with provision for bad debts made on a collective basis

項目	Items	賬面餘額 Book balance	期末數 Closing balance	計提比例(%) Provision proportion (%)
			壞賬準備 Provision for bad debts	
商業承兌匯票組合	Trade acceptance portfolio	958,249.84	98,567.28	10.29
小計	Subtotal	958,249.84	98,567.28	10.29

(3) 壞賬準備變動情況

(3) Changes in provision for bad debts

項目	Items	期初數 Opening balance	計提 Accrual	本期變動金額 Increase/Decrease			期末數 Closing balance
				收回或轉回 Recovery or reversal	核銷 Write-off	其他 Others	
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	284,208.76	-185,641.48				98,567.28
合計	Total	284,208.76	-185,641.48				98,567.28

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

3. 應收賬款

3. Accounts receivable

(1) 明細情況

(1) Details

1) 類別明細情況

1) Details on categories

		期末數				賬面價值 Carrying amount
		Closing balance				
		賬面餘額		壞賬準備		
		Book balance		Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	
種類	Categories	Amount	% to total	Amount	Provision proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	25,279,572.67	13.05	25,279,572.67	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	168,408,267.83	86.95	9,887,938.03	5.87	158,520,329.80
合計	Total	193,687,840.50	100.00	35,167,510.70	18.16	158,520,329.80

		上年年末數				
		Opening balance		壞賬準備		
		賬面餘額		Provision for bad debts		
		Book balance				
		金額	比例(%)	金額	計提比例(%)	賬面價值
					Provision	Carrying
種類	Categories	Amount	% to total	Amount	proportion (%)	amount
單項計提壞賬準備	Receivables with provision made on an individual basis	25,279,572.67	16.37	25,279,572.67	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	129,142,625.05	83.63	8,985,477.04	6.96	120,157,148.01
合計	Total	154,422,197.72	100.00	34,265,049.71	22.19	120,157,148.01

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

3. 應收賬款(續)

(1) 明細情況(續)

- 2) 重要的單項計提壞賬準備的應收賬款

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

3. Accounts receivable (Continued)

(1) Details (Continued)

- 2) Significant accounts receivable with provision made on an individual basis

單位名稱	上年年末數		期末數		計提比例(%)	計提依據
	賬面餘額	壞賬準備	賬面餘額	壞賬準備		
Debtors	Book balance	Provision for bad debts	Book balance	Provision for bad debts	proportion (%)	Basis for provision made
KAB/VOLEKABKableprektion	2,058,597.74	2,058,597.74	2,058,597.74	2,058,597.74	100.00	預計無法收回
KAB/VOLEKABKableprektion						Not expect to be recoverable
東方電氣新能源設備(杭州)有限公司	1,985,718.44	1,985,718.44	1,985,718.44	1,985,718.44	100.00	預計無法收回
Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd.						Not expect to be recoverable
瀋陽亨元達通訊器材有限公司	1,621,814.62	1,621,814.62	1,621,814.62	1,621,814.62	100.00	預計無法收回
Shenyang Hengyuanda Communication Equipment Co., Ltd.						Not expect to be recoverable
四川川東機電設備安裝公司	1,606,692.41	1,606,692.41	1,606,692.41	1,606,692.41	100.00	預計無法收回
Sichuan Chuandong Electromechanical Equipment Installation Company						Not expect to be recoverable
重慶市雄鷹通信(集團)有限公司	1,414,724.47	1,414,724.47	1,414,724.47	1,414,724.47	100.00	預計無法收回
Chongqing Xiongying Communication Co., Ltd.						Not expect to be recoverable
義烏市志昊達電子商務有限公司	1,344,969.65	1,344,969.65	1,344,969.65	1,344,969.65	100.00	預計無法收回
Yiwu Zhihaoda E-commerce Co., Ltd.						Not expect to be recoverable
杭州韓益塑料管材有限公司	1,156,614.94	1,156,614.94	1,156,614.94	1,156,614.94	100.00	預計無法收回
Hangzhou Hanyi Plastic Pipe Materials Co., Ltd.						Not expect to be recoverable
中國郵電器材公司中南公司	1,116,797.27	1,116,797.27	1,116,797.27	1,116,797.27	100.00	預計無法收回
China National Postal & Telecommunications APPLIANCE Middle & SOUTH Corp.						Not expect to be recoverable
其他 149 家	12,973,643.13	12,973,643.13	12,973,643.13	12,973,643.13	100.00	預計無法收回
Other 149 companies						Not expect to be recoverable
小計	25,279,572.67	25,279,572.67	25,279,572.67	25,279,572.67	-	-
Subtotal						

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

3. 應收賬款(續)

(1) 明細情況(續)

- 3) 採用組合計提壞賬準備的應收賬款

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(II) Notes to items of the consolidated balance sheet (Continued)

3. Accounts receivable (Continued)

(1) Details (Continued)

- 3) Accounts receivable with provision for bad debts made on a collective basis

項目	Items	賬面餘額 Book balance	期末數 Closing balance	計提比例(%) Provision proportion (%)
			壞賬準備 Provision for bad debts	
非關聯方組合	Non-related party portfolio	67,387,824.23	9,382,835.81	13.92
關聯方組合	Related party portfolio	101,020,443.60	505,102.22	0.50
小計	Subtotal	168,408,267.83	9,887,938.03	5.87

- 4) 採用非關聯方組合計提壞賬準備的應收賬款

- 4) Accounts receivable with provision made on a collective basis using Non-related party portfolio analysis method

賬齡	Ages	賬面餘額 Book balance	期末數 Closing balance	計提比例(%) Provision proportion (%)
			壞賬準備 Provision for bad debts	
1年以內	Within 1 year	54,937,481.96	1,323,010.54	2.41
1-2年	1-2 years	2,208,916.78	789,245.97	35.73
2-3年	2-3 years	450,765.51	254,592.36	56.48
3-4年	3-4 years	2,134,952.68	1,529,907.09	71.66
4-5年	4-5 years	3,815,275.60	2,734,026.49	71.66
5年以上	Over 5 years	3,840,431.70	2,752,053.36	71.66
小計	Subtotal	67,387,824.23	9,382,835.81	13.92

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

3. 應收賬款(續)

(2) 賬齡分析

賬齡	Ages	期末數			上年年末數		
		賬面餘額	壞賬準備	計提比例(%)	賬面餘額	壞賬準備	計提比例(%)
		Book balance	Provision for bad debts	Proportion (%)	Book balance	Provision for bad debts	Proportion (%)
1年以內	Within 1 year	155,498,867.42	1,825,817.47	1.17	117,431,517.03	1,606,124.15	1.37
1-2年	1-2 years	2,208,916.78	789,245.97	35.73	784,603.81	278,445.39	35.49
2-3年	2-3 years	450,765.51	254,592.36	56.48	2,650,590.54	1,497,053.54	56.48
3-4年	3-4 years	2,264,952.68	1,530,557.09	67.58	3,960,680.60	2,745,715.72	69.32
4-5年	4-5 years	3,815,275.60	2,734,026.49	71.66	648,399.99	311,791.32	48.09
5年以上	Over 5 years	29,449,062.51	28,033,271.32	95.19	28,946,405.75	27,825,919.59	96.13
合計	Total	193,687,840.50	35,167,510.70	18.16	154,422,197.72	34,265,049.71	22.19

(3) 壞賬準備變動情況

項目	Items	本期變動金額					期末數
		期初數	計提	收回或轉回	核銷	其他	
		Opening balance	Accrual	Recovery or reversal	Write-off	Others	Closing balance
單項計提壞賬準備	Receivables with provision for bad debts made on an individual basis	25,279,572.67					25,279,572.67
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	8,985,477.04	1,058,525.14		156,064.15		9,887,938.03
合計	Total	34,265,049.71	1,058,525.14		156,064.15		35,167,510.70

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

3. Accounts receivable (Continued)

(2) Age analysis

(3) Changes in provision for bad debts

NOTES TO THE FINANCIAL STATEMENTS

2025年1–6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

3. 應收賬款(續)

3. Accounts receivable (Continued)

(4) 本期實際核銷的應收賬款情況

(4) Accounts receivable actually written off in the current period

1) 應收賬款核銷情況

1) Accounts receivable written off

項目	Items	核銷金額 Amount written off
實際核銷的應收賬款	Accounts receivable actually written off	156,064.15

2) 本期重要的應收賬款核銷情況

2) Significant accounts receivable written off in the current period

單位名稱	應收賬款性質	核銷金額	核銷原因	履行的核銷程序	款項是否由關聯交易產生
Debtors	Nature of receivables	Amount written off	Reasons for write-off	Write-off procedures performed	Whether arising from related party transactions
四川久遠鈺柏科技股份有限公司	貨款	156,064.15	無法收回	董事會決議	否
Sichuan Jiuyuan Yubai Technology Co., Ltd.	payment for goods	156,064.15	Uncollectible	Board resolution	Not arising from related party transactions
小計	-	156,064.15	-	-	-
Subtotal					

(5) 應收賬款金額前5名情況

(5) Details of the top 5 debtors with largest balances of accounts receivable

單位名稱	Debtors	佔應收賬款期末		
		期末賬面餘額	餘額合計數的比例(%)	應收賬款壞賬準備
		Closing book balance	Proportion to the total balance of accounts receivable (%)	Provision for bad debts of accounts receivable
成都四威高科技產業園有限公司	Chengdu SIWI High-Tech Industrial Co., Ltd.	98,340,121.13	50.77	491,700.61
中天科技光纖有限公司	ZTT Fiber Optic Co., Ltd.	8,445,931.30	4.36	42,229.66
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	4,696,017.78	2.42	239,966.51
馬鞍山新地優特威光纖光纜有限公司	Ma'anshan Xindi Youtewei Optical Fiber and Cable Co., Ltd.	3,675,760.00	1.90	18,378.80
成都國光電氣股份有限公司	Chengdu Guoguang Electric Co., Ltd.	3,243,312.00	1.67	202,724.96
小計	Subtotal	118,401,142.21	61.12	995,000.54

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

4. 應收款項融資

(1) 明細情況

項目	Items	期末數 Closing balance	上年年末數 Opening balance
銀行承兌匯票	Bank acceptance	58,207,632.93	47,730,010.46
合計	Total	58,207,632.93	47,730,010.46

(2) 期末公司已背書或貼現
且在資產負債表日尚未
到期的應收款項融資情
況

項目	Items	期末終止確認金額 Closing balance derecognized
銀行承兌匯票	Bank acceptance	8,391,552.16
小計	Subtotal	8,391,552.16

銀行承兌匯票的承兌人
是具有較高信用的商業
銀行，由其承兌的銀行
承兌匯票到期不獲支
付的可能性較低，故公
司將已背書或貼現的該
等銀行承兌匯票予以終
止確認。但如果該等票
據到期不獲支付，依據
《票據法》之規定，公司
仍將對持票人承擔連帶
責任。

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

4. Receivables financing

(1) Details

(2) Endorsed or discounted but undue
receivables financing at the balance sheet
date

Due to the fact that the acceptor of bank acceptance is commercial bank, which is of high credit level, there is very little possibility of failure in recoverability when it is due. Based on this fact, the Company derecognized the endorsed or discounted bank acceptance. However, if any bank acceptance is not recoverable when it is due, the Company still holds joint liability on such acceptance, according to the China Commercial Instrument Law.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(II) Notes to items of the consolidated balance sheet (Continued)

5. 預付款項

5. Advances paid

(1) 賬齡分析

(1) Age analysis

1) 明細情況

1) Details

賬齡	Ages	期末數 Closing balance			上年年末數 Opening balance		
		賬面餘額 Book balance	比例(%) % to total	減值準備 Provision for impairment	賬面餘額 Book balance	比例(%) % to total	減值準備 Provision for impairment
1年以內	Within 1 year	5,638,687.56	96.12		3,401,409.83	94.20	
1-2年	1-2 years	217,179.10	3.70		209,286.27	5.80	
2-3年	2-3 years	10,280.00	0.18				
合計	Total	5,866,146.66	100.00		3,610,696.10	100.00	

2) 賬齡1年以上重要的預付款項未及時結算的原因說明

2) Reasons for unsettlement on advances paid with age over one year and significant amount

單位名稱	Debtors	期末數 Closing balance	未結算原因 Reasons for unsettlement
微締塑料擠出設備(上海)有限公司	Weidi Plastic Extrusion Equipment (Shanghai) Co., Ltd.	164,262.00	暫未結算 No settlement
小計	Subtotal	164,262.00	

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

5. 預付款項(續)
- (2) 預付款項金額前5名情況

單位名稱	Debtors	賬面餘額 Book balance	佔預付款項 餘額的比例(%) Proportion to the total balance of advances paid (%)
國網四川省電力公司	State Grid Sichuan Electric Power Company	3,010,334.61	51.32
大連優欣光科技股份有限公司	Dalian Youxinguang Technology Co., Ltd.	598,797.70	10.21
中鐵檢驗認證中心有限公司	China Railway Test & Certification Center Co., Ltd.	294,889.00	5.03
Sumitomo Electric Asia Ltd.	Sumitomo Electric Asia Ltd.	248,617.77	4.24
微締塑料擠出設備(上海)有限公司	Weidi Plastic Extrusion Equipment (Shanghai) Co., Ltd.	164,262.00	2.80
小計	Subtotal	4,316,901.08	73.60

6. 其他應收款
- (1) 款項性質分類情況

款項性質	Nature of receivables	期末數 Closing balance	上年年末數 Opening balance
押金保證金	Security deposits	2,168,873.14	1,901,480.14
應收暫付款	Temporary advance payment receivable	24,128,568.71	24,042,404.71
賬面餘額合計	Book balance	26,297,441.85	25,943,884.85
減：壞賬準備	Less: Provision for bad debts	23,792,787.59	23,791,019.80
賬面價值合計	Carrying amount	2,504,654.26	2,152,865.05

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

5. Advances paid (Continued)
- (2) Details of the top 5 debtors with largest balances

6. Other receivables
- (1) Other receivables categorized by nature

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款(續)

(2) 賬齡情況

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

6. Other receivables (Continued)

(2) Age analysis

賬齡	Ages	期末數 Closing balance	上年年末數 Opening balance
1年以內	Within 1 year	773,278.18	831,672.12
1-2年	1-2 years	571,137.12	160,036.56
2-3年	2-3 years	850.38	375,908.31
3-4年	3-4 years	375,908.31	70,003.70
4-5年	4-5 years	70,003.70	314,397.02
5年以上	Over 5 years	24,506,264.16	24,191,867.14
賬面餘額合計	Book balance	26,297,441.85	25,943,884.85
減：壞賬準備	Less: Provision for bad debts	23,792,787.59	23,791,019.80
賬面價值合計	Carrying amount	2,504,654.26	2,152,865.05

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款(續)
- (3) 壞賬準備計提情況
- 1) 類別明細情況

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

6. Other receivables (Continued)
- (3) Provision for bad debts
- 1) Details on categories

種類	Categories	期末數				
		Closing balance				
		賬面餘額		壞賬準備		
		Book balance		Provision for bad debts		賬面價值
		金額	比例(%)	金額	計提比例(%)	Carrying amount
		Amount	% to total	Amount	proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	3,248,940.91	12.35	3,248,940.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	23,048,500.94	87.65	20,543,846.68	89.13	2,504,654.26
合計	Total	26,297,441.85	100.00	23,792,787.59	90.48	2,504,654.26

(續上表)

(Continued)

種類	Categories	上年年末數				
		Opening balance				
		賬面餘額		壞賬準備		
		Book balance		Provision for bad debts		賬面價值
		金額	比例(%)	金額	計提比例(%)	Carrying amount
		Amount	% to total	Amount	proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	3,248,940.91	12.52	3,248,940.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	22,694,943.94	87.48	20,542,078.89	90.51	2,152,865.05
合計	Total	25,943,884.85	100.00	23,791,019.80	91.70	2,152,865.05

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款(續)

(3) 壞賬準備計提情況(續)

- 2) 重要的單項計提壞賬準備的其他應收款

單位名稱	Debtors	上年年末數 Opening balance		期末數 Closing balance			計提依據 Basis for provision made
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) proportion (%)	
夏查德	XIA Chade	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100.00	預計無法收回 Not expect to be recoverable
成都皮克電源 有限公司	Chengdu Peak Power Supply Co., Ltd.	248,940.91	248,940.91	248,940.91	248,940.91	100.00	預計無法收回 Not expect to be recoverable
小計	Subtotal	3,248,940.91	3,248,940.91	3,248,940.91	3,248,940.91	-	-

- 3) 採用組合計提壞賬準備的其他應收款

- 3) Other receivables with provision made on a collective basis

組合名稱	Portfolios	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
非關聯方的押金、 備用金、保證金組合	Portfolio grouped with non-related party receivables of deposit, reserve and assurance	1,417,673.14	7,088.37	0.50
關聯方組合	Portfolio grouped with related party receivables	223,029.87	1,115.15	0.50
其他往來組合	Other Portfolio	21,407,797.93	20,535,643.16	95.93
小計	Subtotal	23,048,500.94	20,543,846.68	89.13

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、 合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款(續)
- (4) 壞賬準備變動情況

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(II) Notes to items of the consolidated balance sheet (Continued)

6. Other receivables (Continued)
- (4) Changes in provision for bad debts

項目	Items	第一階段	第二階段	第三階段	合計
		未來 12 個月	整個存續期	整個存續期	Total
		預期信用損失	預期信用損失	預期信用損失	
		(未發生信用減值)	(未發生信用減值)	(已發生信用減值)	
		Stage 1	Stage 2	Stage 3	
			Lifetime	Lifetime	
			expected	expected	
		12-month	credit losses	credit losses	
		expected credit	(credit not	(credit	
		losses	impaired)	impaired)	
期初數	Opening balance	10,818.41		23,780,201.39	23,791,019.80
期初數在本期	Opening balance in the current period				
— 轉入第二階段	— Transferred to stage 2				
— 轉入第三階段	— Transferred to stage 3				
— 轉回第二階段	— Reversed to stage 2				
— 轉回第一階段	— Reversed to stage 1				
本期計提	Provision made in the current period	1,767.79			1,767.79
本期收回或轉回	Provision recovered or reversed				
	in the current period				
本期核銷	Provision written off in the current				
	period				
其他變動	Other changes				
期末數	Closing balance	12,586.20		23,780,201.39	23,792,787.59

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

6. 其他應收款(續)

(5) 其他應收款金額前5名情況

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

6. Other receivables (Continued)

(5) Details of the top 5 debtors with largest balances

單位名稱	款項性質	期末賬面餘額	賬齡	佔其他應收款 餘額的比例(%)	期末壞賬準備
Debtors	Nature of receivables	Closing book balance	Ages	Proportion to the total balance of other receivables (%)	Provision for bad debts at the balance sheet date
塔子山公園	應收暫付款	7,191,138.00	5年以上	27.35	7,191,138.00
Tazishan Material Factory	Temporary payment receivable		Over 5 years		
天韻科技(蘇州)有限公司	應收暫付款	4,786,324.75	5年以上	18.20	4,786,324.75
Soundtek Technology (Suzhou) Co., Ltd.	Temporary payment receivable		Over 5 years		
深圳富璋實業有限公司	應收暫付款	3,566,915.53	5年以上	13.56	3,566,915.53
Shenzhen Fuyu Industrial Co., Ltd.	Temporary payment receivable		Over 5 years		
夏查德	應收暫付款	3,000,000.00	5年以上	11.41	3,000,000.00
XIA Chade	Temporary payment receivable		Over 5 years		
中車物流有限公司	保證金	800,000.00	1年以內·3-4年·5年以上	3.04	4,000.00
CRRC Logistics Co., Ltd.	Security deposit		Within 1 year, 3-4years, Over 5 years		
小計		19,344,378.28		73.56	18,548,378.28
Subtotal					

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

7. 存貨

(1) 明細情況

項目	Items	期末數			上年年末數		
		賬面餘額	跌價準備	賬面價值	賬面餘額	跌價準備	賬面價值
		Book balance	Provision for write-down/ impairment	Carrying amount	Book balance	Provision for write-down/ impairment	Carrying amount
原材料	Raw materials	60,229,380.90	3,690,413.78	56,538,967.12	51,246,411.15	3,765,038.56	47,481,372.59
在產品	Work in process	53,561,217.46	2,077,704.74	51,483,512.72	23,482,974.73	2,087,136.97	21,395,837.76
庫存商品	Goods on hand	20,344,515.80	1,291,669.39	19,052,846.41	19,225,134.93	1,576,666.72	17,648,468.21
發出商品	Goods dispatched	10,774,233.67	6,691,966.24	4,082,267.43	9,428,969.19	6,746,997.45	2,681,971.74
合計	Total	144,909,347.83	13,751,754.15	131,157,593.68	103,383,490.00	14,175,839.70	89,207,650.30

(2) 存貨跌價準備

1) 明細情況

項目	Items	期初數	本期增加		本期減少		期末數
			計提	其他	轉回或轉銷	其他	
		Opening balance	Accrual	Others	Reversal or transfer-out	Others	Closing balance
原材料	Raw materials	3,765,038.56			74,624.78		3,690,413.78
在產品	Work in process	2,087,136.97			9,432.23		2,077,704.74
庫存商品	Goods on hand	1,576,666.72	-205,565.01		79,432.32		1,291,669.39
發出商品	Goods dispatched	6,746,997.45	205,565.01		260,596.22		6,691,966.24
合計	Total	14,175,839.70			424,085.55		13,751,754.15

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

7. 存貨(續)

(2) 存貨跌價準備(續)

2) 存貨跌價準備說明

本期計提的跌價準備主要系部分產品價格下跌，導致部分原材料、自製半成品及在產品、產成品變現價值下降；以及部分原材料、產成品因庫齡較長、型號陳舊、技術和市場需求變化導致該部分存貨可變現淨值下降。確定可變現淨值的具體依據為相關產成品估計售價減去至完工估計將要發生的成本、估計的銷售費用以及相關稅費後的金額確定可變現淨值，本期轉銷存貨跌價準備的原因為本期已將期初計提存貨跌價準備的存貨領用或對外銷售。

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

7. Inventories (Continued)

(2) Provision for inventory write-down (Continued)

2) Note to provision for inventory write-down

The provision for impairment in this period is mainly due to the price decline of some products, resulting that the realized value of some raw materials, semi-finished goods and work in process, inventory decline. Meanwhile, the aging stock, obsolete model, technology and market demand changes of some raw materials and finished products, resulting the net realizable value of part of the inventory decreases. The specific basis for determining the net realizable value is the estimated selling price of the relevant finished products minus the estimated costs to be incurred until completion, the estimated sales expenses and related taxes and fees. The reason for the disposal of the inventory write-down provision in the current period is that the inventory of the initial inventory write-down provision has been received or sold to external.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

8. 其他流動資產

項目	Items	期末數 Closing balance			上年年末數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
待抵扣、待認證、 留抵進項稅額	VAT Input Tax to be Certified				84,116.66		84,116.66
合計	Total				84,116.66		84,116.66

9. 長期股權投資

(1) 分類情況

9. Long-term equity investments

(1) Categories

項目	Items	期末數 Closing balance			上年年末數 Opening balance		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
對聯營企業投資	Investments in associates	27,767,122.20	172,656.37	27,594,465.83	27,952,326.29	172,656.37	27,779,669.92
合計	Total	27,767,122.20	172,656.37	27,594,465.83	27,952,326.29	172,656.37	27,779,669.92

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

9. 長期股權投資(續)

9. Long-term equity investments (Continued)

(2) 明細情況

(2) Details

被投資單位	Investees	期初數 Opening balance		本期增減變動 Increase/Decrease		權益法下確認 的投資損益 Investment income recognized under equity method	其他綜合 收益調整 Adjustment in other comprehensive income
		賬面價值 Carrying amount	減值準備 Provision for impairment	追加投資 Investments increased	減少投資 Investments decreased		
聯營企業	Associates						
普天法爾勝光通信 有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	27,779,669.92				-185,204.09	
成都月欣通信材料 有限公司	Chengdu Yuexin Communication Materials Co., Ltd.	172,656.37	172,656.37				
合計	Total	27,952,326.29	172,656.37			-185,204.09	

(續上表)

(Continued)

被投資單位	Investees	本期增減變動 Increase/Decrease				期末數 Closing balance	
		其他權益變動 Changes in other equity	宣告發放現金 股利或利潤 Cash dividend/ Profit declared for distribution	計提減值準備 Provision for impairment	其他 Others	賬面價值 Carrying amount	減值準備 Provision for impairment
聯營企業	Associates						
普天法爾勝光通信 有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					27,594,465.83	
成都月欣通信材料 有限公司	Chengdu Yuexin Communication Materials Co., Ltd.					172,656.37	172,656.37
合計	Total					27,767,122.20	172,656.37

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

10. 投資性房地產

(1) 明細情況

項目	Items	房屋及建築物 Buildings and structures	合計 Total
賬面原值	Cost		
期初數	Opening balance	128,136,583.62	128,136,583.62
本期增加金額	Increase		
本期減少金額	Decrease		
期末數	Closing balance	128,136,583.62	128,136,583.62
累計折舊和累計攤銷	Accumulated depreciation and amortization		
期初數	Opening balance	66,146,691.19	66,146,691.19
本期增加金額	Increase	2,408,046.45	2,408,046.45
計提或攤銷	Accrual or amortization	2,408,046.45	2,408,046.45
本期減少金額	Decrease		
期末數	Closing balance	68,554,737.64	68,554,737.64
減值準備	Provision for impairment		
期初數	Opening balance		
本期增加金額	Increase		
本期減少金額	Decrease		
期末數	Closing balance		
賬面價值	Carrying amount		
期末賬面價值	Closing balance	59,581,845.98	59,581,845.98
期初賬面價值	Opening balance	61,989,892.43	61,989,892.43

(2) 未辦妥產權證書的投資性房地產情況

(2) Investment property with certificate of titles being unsettled

項目 Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋及建築物 Buildings and structures	29,546,898.21	整體工程未完工、消防驗收尚未通過等，待整體工程完工和消防驗收後辦理產權證 Still work in process, fire acceptance has not yet passed, and after the completion of the overall project and fire acceptance, the property right certificate shall be issued
小計 Subtotal	29,546,898.21	

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

11. 固定資產

11. Fixed assets

(1) 明細情況

(1) Details

項目	Items	房屋及建築物 Buildings and structures	機器設備 General equipment	運輸工具 Transport facilities	其他設備 Other equipment	合計 Total
賬面原值	Cost					
期初數	Opening balance	132,399,531.44	272,140,771.43	3,915,959.05	28,167,108.44	436,623,370.36
本期增加金額	Increase		1,860,786.98		23,707.08	1,884,494.06
1) 購置	1) Acquisition		483,238.93		23,707.08	506,946.01
2) 在建工程轉入	2) Transferred in from construction in progress		1,377,548.05			1,377,548.05
本期減少金額	Decrease					
期末數	Closing balance	132,399,531.44	274,001,558.41	3,915,959.05	28,190,815.52	438,507,864.42
累計折舊	Accumulated depreciation					
期初數	Opening balance	76,491,085.77	218,281,644.36	3,688,492.72	20,565,727.83	319,026,950.68
本期增加金額	Increase	1,743,254.22	3,401,549.54	13,551.90	902,349.30	6,060,704.96
計提	1) Accrual	1,743,254.22	3,401,549.54	13,551.90	902,349.30	6,060,704.96
本期減少金額	Decrease					
期末數	Closing balance	78,234,339.99	221,683,193.90	3,702,044.62	21,468,077.13	325,087,655.64
減值準備	Provision for impairment					
期初數	Opening balance	166,865.16	5,919,800.65		43,197.82	6,129,863.63
本期增加金額	Increase					
本期減少金額	Decrease					
期末數	Closing balance	166,865.16	5,919,800.65		43,197.82	6,129,863.63
賬面價值	Carrying amount					
期末賬面價值	Closing balance	53,998,326.29	46,398,563.86	213,914.43	6,679,540.57	107,290,345.15
期初賬面價值	Opening balance	55,741,580.51	47,939,326.42	227,466.33	7,558,182.79	111,466,556.05

(2) 未辦妥產權證書的固定資產的情況

(2) Fixed assets with certificate of titles being unsettled

項目 Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋及建築物 Buildings and structures	13,190,187.56	消防驗收尚未通過，待消防驗收後辦理產權證 Fire acceptance has not yet passed, and the property right certificate will be issued after the fire acceptance.
小計 Subtotal	13,190,187.56	

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

12. 在建工程

12. Construction in progress

(1) 明細情況

(1) Details

項目	Projects	期末數			上年年末數		
		Closing balance		賬面價值	Opening balance		賬面價值
		賬面餘額	減值準備		賬面餘額	減值準備	
		Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
在安裝設備	Installation equipment	2,589,648.27		2,589,648.27	1,238,232.34		1,238,232.34
普康醫院加固項目	Reinforcement Project of Pukang Hospital	2,386,861.14		2,386,861.14	1,058,077.61		1,058,077.61
合計	Total	4,976,509.41		4,976,509.41	2,296,309.95		2,296,309.95

(2) 重要在建工程項目本期變動情況

(2) Changes in significant projects

工程名稱	Projects	預算數(萬元)	期初數	本期增加	轉入固定資產	其他減少	期末數
		Budgets (10,000 yuan)					
			Opening balance	Increase	Transferred to fixed assets	Other decreases	Closing balance
普康醫院加固項目	Reinforcement project of pukang hospital	165.00	1,058,077.61	408,115.65			1,466,193.26
裝配數字化車間改造	Digital transformation project for assembly workshop	310.63		920,667.88			920,667.88
拉絲塔架及金線鍵合機	Wire drawing tower and gold wire bonding machine engineering project	140.00	1,170,796.46		507,079.65		663,716.81
立思辰刻錄設備	Lansing recording equipment	80.00		599,115.05			599,115.05
激光剝線機	Laser wire stripping machine	61.70		546,017.70			546,017.70
矢量網絡分析儀	Vector network analyzer	54.80		484,955.75			484,955.75
小計	Subtotal		2,228,874.07	2,958,872.03	507,079.65		4,680,666.45

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

12. 在建工程(續)

12. Construction in progress (Continued)

(2) 重要在建工程項目本期變動情況(續)

續：

(2) Changes in significant projects (Continued)

Continued:

工程名稱	工程累計投入 佔預算比例(%)	工程進度(%)	利息資本化 累計金額	本期利息 資本化金額	本期利息 資本化率(%)	資金來源
	Accumulated input to budget (%)	Completion percentage (%)	Accumulated amount of borrowing cost capitalization	Amount of borrowing cost capitalization in the current period	Annual capitalization rate (%)	Source of funds
Projects			capitalization			
普康醫院加固項目	88.86	89.00				自有資金
Reinforcement project of pukang hospital						Self-funded
裝配數字化車間改造	29.64	30.00				自有資金
Digital transformation project for assembly workshop						Self-funded
拉絲塔架及金線鍵合機	83.63	90.00				自有資金
Wire erawing tower and gold wire bonding machine engineering project						Self-funded
立思辰刻錄設備	74.89	75.00				自有資金
Lansing recording equipment						Self-funded
激光剝線機	88.50	89.00				自有資金
Laser wire stripping machine						Self-funded
矢量網絡分析儀	88.50	89.00				自有資金
Vector network analyzer						Self-funded
小計	-	-	-	-	-	
Subtotal						

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

- 五、合併財務報表項目註釋(續)
- V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)
- (一) 合併資產負債表項目註釋(續)
- (I) Notes to items of the consolidated balance sheet (Continued)
13. 無形資產
13. Intangible assets

		土地使用權	特許權	軟件	其他	合計
		Land use right	Patent right	Non-patented technology	Others	Total
項目	Items					
賬面原值	Cost					
期初數	Opening balance	44,270,385.35	1,071,672.28	7,726,230.38	224,388.02	53,292,676.03
本期增加金額	Increase					
本期減少金額	Decrease					
期末數	Closing balance	44,270,385.35	1,071,672.28	7,726,230.38	224,388.02	53,292,676.03
累計攤銷	Accumulated amortization					
期初數	Opening balance	14,473,029.29	1,071,672.28	6,840,228.96	224,388.02	22,609,318.55
本期增加金額	Increase	455,280.96		48,327.36		503,608.32
計提	1) Accrual	455,280.96		48,327.36		503,608.32
本期減少金額	Decrease					
期末數	Closing balance	14,928,310.25	1,071,672.28	6,888,556.32	224,388.02	23,112,926.87
減值準備	Provision for impairment					
期初數	Opening balance					
本期增加金額	Increase					
本期減少金額	Decrease					
期末數	Closing balance					
賬面價值	Carrying amount					
期末賬面價值	Closing balance	29,342,075.10		837,674.06		30,179,749.16
期初賬面價值	Opening balance	29,797,356.06		886,001.42		30,683,357.48

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

14. 長期待攤費用

14. Long-term prepayments

項目	Items	期初數 Opening balance	本期增加 Increase	本期攤銷 Amortization	其他減少 Other decreases	期末數 Closing balance
5G項目成本攤銷	5G project cost amortization	109,129.87				109,129.87
房屋裝修費	House decoration expense	1,623,020.90		329,530.14		1,293,490.76
改造工程	Workshop renovation	5,073,593.24	1,116,012.67	632,089.80		5,557,516.11
合計	Total	6,805,744.01	1,116,012.67	961,619.94		6,960,136.74

15. 遞延所得稅資產、遞延所得稅負債

15. Deferred tax assets and deferred tax liabilities

(1) 未確認遞延所得稅資產明細

(1) Details of unrecognized deferred tax assets

項目	Items	期末數 Closing balance	上年年末數 Opening balance
可抵扣暫時性差異	Deductible temporary difference	119,503,258.02	120,423,905.97
可抵扣虧損	Deductible losses	274,162,947.46	274,721,190.33
合計	Total	393,666,205.48	395,145,096.30

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

15. 遞延所得稅資產、遞延所得稅負債(續)
- (2) 未確認遞延所得稅資產的可抵扣虧損將於以下年度到期

年份	Maturity years	期末數 Closing balance	上年年末數 Opening balance	備註 Remarks
2025年	Year 2025	28,705,079.49	29,797,412.59	
2026年	Year 2026	46,275,605.49	46,275,605.49	
2027年	Year 2027	57,389,958.93	57,389,958.93	
2028年	Year 2028	57,209,990.58	57,209,990.58	
2029年	Year 2029	56,807,723.54	56,807,723.54	
2030年	Year 2030	19,408,602.29	19,408,602.29	
2031年	Year 2031			
2032年	Year 2032	2,024,545.74	2,024,545.74	
2033年	Year 2033	5,807,351.17	5,807,351.17	
2034年	Year 2034	534,090.23		
合計	Total	274,162,947.46	274,721,190.33	

16. 其他非流動資產

項目	Items	期末數 Closing balance			上年年末數 Opening balance		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
預付長期資產購置款	Prepayment for purchasing long-term asset	3,068,363.29		3,068,363.29	1,245,033.90		1,245,033.90
合計	Total	3,068,363.29		3,068,363.29	1,245,033.90		1,245,033.90

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

15. Deferred tax assets and deferred tax liabilities (Continued)
- (2) Maturity years of deductible losses of unrecognized deferred tax assets

16. Other non-current assets

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

17. 應付賬款

17. Accounts payable

(1) 明細情況

(1) Details

項目	Items	期末數 Closing balance	上年年末數 Opening balance
材料採購款	Material purchase	77,307,915.81	42,165,624.41
設備及工程款	Equipment and engineering fund		1,949,790.75
應付經營性費用款項	Payable operating expense		62,514.12
合計	Total	77,307,915.81	44,177,929.28

(2) 賬齡1年以上重要的應付賬款

(2) Significant accounts payable with age over one year

項目 Items	期末數 Closing balance	未償還或結轉的原因 Reasons for unsettlement
北京中普達技術有限公司 Beijing Zhongpuda Technology Co., Ltd.	1,407,100.00	暫未結算 No Settlement
德陽信方圓有色金屬有限公司 Deyang Xinfangyuan Non-ferrous metal Co., Ltd.	270,961.37	暫未結算 No Settlement
小計 Subtotal	1,678,061.37	

18. 預收款項

18. Advances received

項目	Items	期末數 Closing balance	上年年末數 Opening balance
租賃款	Lease	408,576.17	233,463.10
合計	Total	408,576.17	233,463.10

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

19. 合同負債

項目	Items	期末數 Closing balance	上年年末數 Opening balance
貨款	Goods	2,020,456.39	699,194.91
合計	Total	2,020,456.39	699,194.91

20. 應付職工薪酬

(1) 明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
短期薪酬	Short-term employee benefits	5,996,405.81	25,813,266.37	24,940,176.66	6,869,495.52
離職後福利—設定提存計劃	Post-employment benefits — defined contribution plan	265,113.30	3,314,693.11	3,314,693.11	265,113.30
辭退福利	Termination benefits	4,186,444.84	42,000.00	1,260,823.20	2,967,621.64
合計	Total	10,447,963.95	29,169,959.48	29,515,692.97	10,102,230.46

(2) 短期薪酬明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
工資、獎金、津貼和補貼	Wage, bonus, allowance and subsidy	434,179.67	17,234,648.92	16,191,057.92	1,477,770.67
職工福利費	Employee welfare fund		1,735,351.33	1,692,001.33	43,350.00
社會保險費	Social insurance premium	82,035.55	1,865,349.15	1,865,349.15	82,035.55
其中：醫療保險費	Including: Medicare premium	76,730.75	1,664,375.59	1,664,375.59	76,730.75
工傷保險費	Occupational injuries premium	292.34	200,973.56	200,973.56	292.34
生育保險費	Maternity premium	5,012.46			5,012.46
住房公積金	Housing provident fund	494.00	1,809,250.00	1,809,250.00	494.00
工會經費和職工教育經費	Trade union fund and employee education fund	5,479,696.59	343,337.43	557,188.72	5,265,845.30
其他短期薪酬	Other short-term employee benefits		2,825,329.54	2,825,329.54	
小計	Subtotal	5,996,405.81	25,813,266.37	24,940,176.66	6,869,495.52

20. Employee benefits payable

(1) Details

(2) Details of short-term employee benefits

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

20. 應付職工薪酬(續)

20. Employee benefits payable (Continued)

(3) 設定提存計劃明細情況

(3) Details of defined contribution plan

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
基本養老保險	Basic endowment insurance premium	265,113.30	3,194,884.48	3,194,884.48	265,113.30
失業保險費	Unemployment insurance premium		119,808.63	119,808.63	
小計	Subtotal	265,113.30	3,314,693.11	3,314,693.11	265,113.30

根據《中華人民共和國勞動法》和有關法律、法規的規定，本公司及子公司為職工繳納基本養老保險費，待職工達到國家規定的退休年齡或因其他原因而退出勞動崗位後，由社會保險經辦機構依法向其支付養老金。本公司及子公司不再承擔除此以外的職工退休福利。

Pursuant to the Labor Law of the People's Republic of China and relevant laws and regulations, the Company and its subsidiaries in the People's Republic of China participated in defined contribution retirement schemes for its employees. The local government authorities are responsible for the entire pension obligations payable to retired employees who reach retirement age pursuant to relevant regulations or quit the work force due to other reasons. The Company and its subsidiaries have no other obligation to make payment in respect of pension benefits.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

21. 應交稅費

項目	Items	期末數 Closing balance	上年年末數 Opening balance
增值稅	VAT	1,703,857.17	5,350,521.42
代扣代繳個人所得稅	Individual income tax withheld for tax authorities	33,154.31	437,508.66
城市維護建設稅	Urban maintenance and construction tax	23,104.45	364,671.87
房產稅	Housing property tax	56,677.03	50,390.06
教育費附加	Education surcharge	9,901.91	156,287.94
地方教育附加	Local education surcharge	6,601.27	104,191.97
其他	Others	35,142.40	43,588.59
合計	Total	1,868,438.54	6,507,160.51

22. 其他應付款

(1) 明細情況

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

21. Taxes and rates payable

22. Other payables

(1) Details

Items	Closing balance	期末數 Opening balance	上年年末數 Opening balance
押金保證金	Security deposits	4,046,881.13	4,467,328.26
應付長期資產款	Long-term assets payable	538,653.69	333,283.56
應付暫收款	Temporary receipts payable	7,018,327.66	7,137,767.87
其他	Others	4,905,159.13	3,875,805.27
合計	Total	16,509,021.61	15,814,184.96

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

22. 其他應付款(續)

22. Other payables (Continued)

(2) 賬齡1年以上重要的其他應付款

(2) Significant other payables with age over one year

項目 Items	期末數 Closing balance	未償還或結轉的原因 Reasons for unsettlement
中國普天信息產業集團有限公司 China Putian Corporation Co.,Ltd.	1,440,800.00	暫未付款 Unpaid
成都西測防務科技有限公司 Chengdu Xice Defense Technology Co., Ltd.	693,248.44	暫未付款 Unpaid
四川中自科技有限公司 Sichuan Zhongzi Science & Technology Co.,Ltd.	265,512.00	暫未付款 Unpaid
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	250,500.86	暫未付款 Unpaid
小計 Subtotal	2,650,061.30	

23. 一年內到期的非流動負債

23. Non-current liabilities due within one year

項目 Items	期末數 Closing balance	上年年末數 Opening balance
一年內到期的長期借款 Long-term borrowings due within one year		451,436.19
合計 Total		451,436.19

24. 其他流動負債

24. Other current liabilities

項目 Items	期末數 Closing balance	上年年末數 Opening balance
待轉銷項稅額 Output VAT to be recognized	19,596.38	87,789.14
已背書未到期的票據 Notes endorsed before maturity		1,845,380.42
合計 Total	19,596.38	1,933,169.56

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

25. 長期借款

項目	Items	期末數 Closing balance	上年年末數 Opening balance
保證借款	Guaranteed borrowings		3,534,868.63
合計	Total		3,534,868.63

26. 長期應付職工薪酬

項目	Items	期末數 Closing balance	上年年末數 Opening balance
辭退福利	Termination benefits	10,566,194.08	11,529,061.96
合計	Total	10,566,194.08	11,529,061.96

27. 遞延收益

(1) 明細情況

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance	形成原因 Reasons for balance
政府補助	Government grants	42,530,368.00		1,310,849.70	41,219,518.30	
合計	Total	42,530,368.00		1,310,849.70	41,219,518.30	

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

25. Long-term borrowings

26. Long-term employee benefits payable

27. Deferred income

(1) Details

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

27. 遞延收益(續)

(2) 其他說明

根據成都市雙流縣人民政府《關於同意收購成都電纜雙流熱縮製品廠房地產的批覆》(雙府土[2008]129號)及《雙流縣土地收購儲備管理辦法》，2009年3月，子公司成都電纜雙流熱縮製品廠(現名成都普天新材料有限公司)與雙流縣土地儲備中心簽訂《國有出地權收購協議》，同意雙流縣政府以8,720.43萬元收回位於成都市雙流縣白家鎮近都村47,767.75平方米國有土地使用權，其中2009年收到首期搬遷款2,000.00萬元，2010年收到第二筆搬遷款3,500.00萬元，2011年收到第三筆搬遷款1,700.00萬元，2012年收到第四筆搬遷款1,520.43萬元。子公司成都電纜雙流熱縮製品廠收到搬遷款主要用於新廠房的購建，2025年1-6月根據廠房折舊轉入其他收益1,215,149.70元。

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

27. Deferred income (Continued)

(2) Other remarks

According to the Supreme County People's Government of Chengdu City, "Reply on the Approval of the Acquisition of Real Estate of Chengdu Cable Shuangliu Heat Shrinking Products Factory"(Shuangfutu [2008] No. 129) and "Management Measures for Land Acquisition and Reserve of Shuangliu County", March 2009, Subsidiary Chengdu Cable Shuangliu Heat Shrinking Products Factory (now known as Chengdu Putian New Materials Co., Ltd.) signed the "State-Owned Land Acquisition Agreement" with Shuangliu County Land Reserve Centre, and agreed to Shuangliu County Government to recover the Baijia Town in Shuangliu County, Chengdu for RMB87.2043 million. Among them, RMB20 million was received for the first phase relocation in 2009, RMB35 million for the second phase relocation in 2010, RMB17 million for the third phase relocation in 2011, and RMB15.2043 million for the fourth phase relocation in 2012. Nearly the village has 47,767.75 square meters of state-owned land use rights. The relocation funds that the subsidiary Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant mainly received is mainly used for the construction of the new plant. For the period of January 1 to June 30 2025, the non-operating income of RMB1,215,149.70 was recognized according to the depreciation of the plant.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

27. 遞延收益(續)

(2) 其他說明(續)

根據《〈成都高新區關於支持電子信息產業發展的若干政策〉實施細則》(成高電發〔2018〕1號)，公司下屬子公司成都中住光纖有限公司於2018年收到生產線智能化改造資金90.60萬元，2025年1-6月計入其他收益金額45,300.00元。

根據四川省經濟和信息化委員會《關於組織開展2019年省級工業發展資金項目徵集工作的通知》，公司下屬子公司成都中住光纖有限公司於2019年收到省級工業發展資金技術改造資金100.80萬元，2025年1-6月計入其他收益金額50,400.00元。

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(II) Notes to items of the consolidated balance sheet (Continued)

27. Deferred income (Continued)

(2) Other remarks (Continued)

According to 《Detailed Implementing Rules of <Policies of Chengdu High-tech Zone on supporting the development of the electronic information industry> (Chenggao Dianfa [2018] No. 1), Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, received RMB906,000.00 of intelligent transformation funds for the production line in 2018, and for the period of January 1 to June 30 2025, the non-operating income of RMB45,300.00 was recognized.

According to the <Notice on Organizing the Solicitation of Provincial Industrial Development Fund Projects in 2019> from the Sichuan Provincial Economic and Information Commission, Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, received RMB1.008 million of provincial industrial development funds for technological transformation in 2019, and the amount of other income for the period of January 1 to June 30 2025 was RMB50,400.00.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(一) 合併資產負債表項目註釋(續)

(I) Notes to items of the consolidated balance sheet (Continued)

28. 股本

28. Share capital

項目	Items	期初數 Opening balance	發行新股 Issue of new shares	本期增減變動(減少以「-」表示) Movements			小計 Subtotal	期末數 Closing balance
				送股 Bonus shares	公積金轉股 Conversion of reserve to shares	其他 Others		
非流通股份	Non-tradable shares	240,000,000.00						240,000,000.00
境內法人持股	Held by domestic legal persons	240,000,000.00						240,000,000.00
流通股份	Unrestricted shares	160,000,000.00						160,000,000.00
H股	H shares	160,000,000.00						160,000,000.00
合計	Total	400,000,000.00						400,000,000.00

29. 資本公積

29. Capital reserve

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
資本溢價(股本溢價)	Share premium	302,343,510.57			302,343,510.57
其他資本公積	Other capital reserve	339,584,611.51			339,584,611.51
合計	Total	641,928,122.08			641,928,122.08

30. 專項儲備

30. Special reserve

(1) 明細情況

(1) Details

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
安全生產費	Work safety fund	594,228.96	1,140,174.73	582,269.67	1,152,134.02
合計	Total	594,228.96	1,140,174.73	582,269.67	1,152,134.02

(2) 其他說明

(2) Other remarks

公司按照《企業安全生產費用提取和使用管理辦法》(財資[2022]136號)的規定，以上一年度營業收入為依據，按照規定標準計算提取安全生產費用。

The Company shall calculate the work safety expenses based on the operating income of the previous year in accordance with the provisions of the Administrative Measures for the Withdrawal and Use of Enterprise Work Safety Expenses (Cai Zi [2022] No. 136).

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(一) 合併資產負債表項目註釋(續)

31. 盈餘公積

		期初數	本期增加	本期減少	期末數
Items		Opening balance	Increase	Decrease	Closing balance
法定盈餘公積	Statutory surplus reserve	8,726,923.61			8,726,923.61
合計	Total	8,726,923.61			8,726,923.61

32. 未分配利潤

		本期數	上年同期數
項目		Current period cumulative	Preceding period comparative
調整前上期末未分配利潤	Balance before adjustment at the end of preceding period	-272,912,958.36	-274,062,703.01
調整期初未分配利潤	Add: Increase due to adjustment		
合計數(調增+, 調減-)	(or less: decrease)		
調整後期初未分配利潤	Opening balance after adjustment	-272,912,958.36	-274,062,703.01
加: 本期歸屬於母公司所有者的淨利潤	Add: Net profit attributable to owners of the parent company	420,906.88	1,149,744.65
期末未分配利潤	Closing balance	-272,492,051.48	-272,912,958.36

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(I) Notes to items of the consolidated balance sheet (Continued)

31. Surplus reserve

32. Undistributed profit

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(二) 合併利潤表項目註釋

(II) Notes to items of the consolidated income statement

1. 營業收入／營業成本

1. Operating revenue/Operating cost

(1) 明細情況

(1) Details

項目	Items	本期數		上年同期數	
		Current period cumulative		Preceding period comparative	
		收入	成本	收入	成本
		Revenue	Cost	Revenue	Cost
主營業務	Main operations	119,700,667.17	106,727,752.71	122,727,160.01	108,571,653.72
其他業務	Other operations	23,029,358.61	7,916,722.37	21,218,168.64	7,012,779.20
合計	Total	142,730,025.78	114,644,475.08	143,945,328.65	115,584,432.92

(2) 收入分解信息

(2) Breakdown of revenue

1) 與客戶之間的合同產生的收入按商品或服務類型分解

1) Breakdown of revenue from contracts with customers by goods or services

項目	Items	本期數	上年同期數
		Current period cumulative	Preceding period comparative
光纖產品	Optical fibre products	77,384,671.41	72,640,496.52
軌道纜	Track cable	9,021,280.57	15,479,817.76
5G移動智能終端	5G mobile intelligent terminal trade		776,028.06
加工服務	Processing service	1,337,134.23	2,291,827.40
光電纜組件	Optical cable assembly	29,163,235.01	31,398,250.27
園區運營	Park operation	1,546,657.59	1,251,973.68
其他	Others	9,852,812.31	5,380,546.02
小計	Subtotal	128,305,791.12	129,218,939.71

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

1. 營業收入／營業成本(續)

(2) 收入分解信息(續)

- 2) 與客戶之間的合同產生的收入按商品或服務轉讓時間分解

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(II) Notes to items of the consolidated income statement (Continued)

1. Operating revenue/Operating cost (Continued)

(2) Breakdown of revenue (Continued)

- 2) Breakdown of revenue from contracts with customers by time of transferring goods or rendering services

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
在某一時點確認收入	Recognized at a point in time	128,305,791.12	129,218,939.71
小計	Subtotal	128,305,791.12	129,218,939.71

2. 稅金及附加

2. Taxes and surcharges

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
房產稅	Housing property tax	2,426,981.05	2,352,043.96
土地使用稅	Land use tax	1,198,082.30	1,198,082.30
印花稅	Stamp duty	94,691.06	86,858.95
城市維護建設稅	Urban maintenance and construction tax	64,628.94	127,872.78
教育費附加	Education surcharge	27,698.14	54,802.63
地方教育附加	Local education surcharge	18,465.40	36,535.07
車船稅	Vehicle and vessel use tax	3,540.00	3,540.00
環境保護稅	Environmental protection tax	56.51	28.88
合計	Total	3,834,143.40	3,859,764.57

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(二) 合併利潤表項目註釋(續)

(II) Notes to items of the consolidated income statement (Continued)

3. 銷售費用

3. Selling expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salaries	2,337,282.45	2,036,689.52
業務經費	Operating expenses	91,050.96	78,770.60
辦公及差旅費	Office and traveling expenses	388,925.42	267,440.07
其他	Others	501,803.13	225,359.05
合計	Total	3,319,061.96	2,608,259.24

4. 管理費用

4. Administrative expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salaries	8,659,634.72	8,904,560.61
折舊與攤銷	Depreciation and amortization	2,508,603.59	2,806,198.18
中介機構費	Agency fee	1,830,678.34	2,225,586.65
物業管理費	Property management fees	1,931,370.89	2,246,109.62
修理費	Repairs and maintenance	1,096,320.78	1,380,251.10
辦公及差旅費	Office and traveling fee	421,064.54	707,027.62
水電費	Utility bills		325,274.69
業務招待費	Business hospitality	10,366.92	17,089.50
其他	Others	1,648,479.67	1,989,117.61
合計	Total	18,106,519.45	20,601,215.58

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

5. 研發費用

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salary	3,560,356.62	4,226,519.88
固定資產折舊	Depreciation of fixed assets	638,148.76	929,156.32
材料	Materials	997,653.10	981,701.76
其他	Others	1,200,777.85	659,838.94
合計	Total	6,396,936.33	6,797,216.90

6. 財務費用

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
利息支出	Interest expenditures	22,068.83	34,368.28
利息收入	Interest income	3,761,203.06	3,493,378.70
匯兌損益	Gains & losses on foreign exchange	79,431.65	-100,275.25
銀行手續費	Bank charges	20,013.40	12,210.61
合計	Total	-3,639,689.18	-3,547,075.06

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(II) Notes to items of the consolidated income statement (Continued)

5. R&D expenses

6. Financial expenses

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(二) 合併利潤表項目註釋(續)

(II) Notes to items of the consolidated income statement (Continued)

7. 其他收益

7. Other income

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性 損益的金額 Amount included in non-recurring profit or loss
與資產相關的 政府補助	Government grants related to assets	1,310,849.70	1,310,849.70	1,310,849.70
與收益相關的 政府補助	Government grants related to income	85,939.90	90,344.96	85,939.90
代扣個人所得稅 手續費返還	Refund of handling fees for withholding individual income tax	31,988.57	59,602.68	
合計	Total	1,428,778.17	1,460,797.34	1,396,789.60

8. 投資收益

8. Investment income

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
權益法核算的 長期股權投資收益	Investment income from long-term equity investments under equity method	-185,204.09	-1,171,133.08
債務重組產生的 投資收益	Investment income from debt restructuring	-11,613.00	
合計	Total	-196,817.09	-1,171,133.08

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

9. 信用減值損失

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
壞賬損失	Bad debts	<u>-874,651.45</u>	<u>627,525.63</u>
合計	Total	<u>-874,651.45</u>	<u>627,525.63</u>

10. 資產處置收益

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性 損益的金額 Amount included in non-recurring profit or loss
固定資產處置收益	Gains on disposal of fixed assets	<u> </u>	<u>1,516,660.83</u>	<u> </u>
合計	Total	<u> </u>	<u>1,516,660.83</u>	<u> </u>

11. 營業外收入

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性 損益的金額 Amount included in non-recurring profit or loss
其他	Others	<u>586,668.46</u>	<u>16,368.52</u>	<u>586,668.46</u>
合計	Total	<u>586,668.46</u>	<u>16,368.52</u>	<u>586,668.46</u>

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(II) Notes to items of the consolidated income statement (Continued)

9. Credit impairment loss

10. Gains on asset disposal

11. Non-operating revenue

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(二) 合併利潤表項目註釋(續)

(II) Notes to items of the consolidated income statement (Continued)

12. 營業外支出

12. Non-operating expenditures

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性 損益的金額
				Amount included in non-recurring profit or loss
其他	Others		11,767.11	
合計	Total		11,767.11	

13. 所得稅費用

13. Income tax expenses

(1) 明細情況

(1) Details

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
當期所得稅費用	Current period income tax expenses	1,533.32	
合計	Total	1,533.32	

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(二) 合併利潤表項目註釋(續)

13. 所得稅費用(續)

(2) 會計利潤與所得稅費用調整過程

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(II) Notes to items of the consolidated income statement (Continued)

13. Income tax expenses (Continued)

(2) Reconciliation of accounting profit to income tax expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
利潤總額	Profit before tax	1,012,556.83	479,966.63
按母公司適用稅率計算的所得稅費用	Income tax expenses based on tax rate applicable to the parent company	253,139.21	119,991.66
子公司適用不同稅率的影響	Effect of different tax rate applicable to subsidiaries	-147,529.16	446,104.06
調整以前期間所得稅的影響	Effect of prior income tax reconciliation	1,533.32	
非應稅收入的影響	Effect of non-taxable income	46,301.02	
不可抵扣的成本、費用和損失的影響	Effect of non-deductible costs, expenses and losses	5,307.19	131,910.93
使用前期未確認遞延所得稅資產的可抵扣虧損的影響	Effect of utilization of deductible losses not previously recognized as deferred tax assets	-273,083.27	-1,004,394.79
本期未確認遞延所得稅資產的可抵扣暫時性差異或可抵扣虧損的影響	Effect of deductible temporary differences or deductible losses not recognized as deferred tax assets in the current period	840,849.19	407,263.69
稅法規定的額外可扣除費用(研究開發費加計扣除等)	Additional deductible expenses as stipulated by tax laws (including research and development expenses and additional deductions)	-724,984.18	-100,875.55
所得稅費用	Income tax expenses	1,533.32	

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(三) 合併現金流量表項目註釋

(III) Notes to items of the consolidated cash flow statement

1. 收到或支付的其他與經營活動有關的現金

1. Other cash receipts or payments related to operating activities,

(1) 收到其他與經營活動有關的現金

(1) Other cash receipts related to operating activities

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
經營租賃收入	Cash received from operating rental fixed assets	3,739,636.36	
利息收入	Interest income	3,761,203.06	3,493,378.70
政府補助	Government grants	85,939.90	90,344.96
收回的信用證及保函保證金	Recovered letter of credit and letter of guarantee deposit	699,930.97	79,681.03
其他	Others	2,474,274.30	7,880,258.37
合計	Total	10,760,984.59	11,543,663.06

(2) 支付其他與經營活動有關的現金

(2) Other cash payments related to operating activities

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
管理費用支出	Administrative expenses	7,615,360.50	8,890,456.79
銷售費用支出	Marketing expenses	491,516.55	571,569.72
研發費用支出	Research and development expenses	11,794.19	2,239,820.52
手續費	Service fee	20,013.40	12,210.61
其他	Others	13,771,276.44	7,393,137.50
合計	Total	21,909,961.08	19,107,195.14

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(三) 合併現金流量表項目註釋(續)

2. 現金流量表補充資料

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(III) Notes to items of the consolidated cash flow statement (Continued)

2. Supplementary information to the cash flow statement

補充資料	Supplementary information	本期數 Current period cumulative	上年同期數 Preceding period comparative
(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:		
淨利潤	Net profit	1,011,023.51	479,966.63
加：資產減值準備	Add: Provision for assets impairment		
信用減值準備	Provision for credit impairment	874,651.45	-627,525.63
固定資產折舊、	Depreciation of fixed assets,		
使用權資產折舊、	right-of-use assets, oil and gas		
油氣資產折耗、	assets, productive biological assets		
生產性生物			
資產折舊		8,468,751.41	8,710,149.11
無形資產攤銷	Amortization of intangible assets	503,608.32	493,761.34
長期待攤費用攤銷	Amortization of long-term prepayments	961,619.94	644,431.34
處置固定資產、	Losses on disposal of fixed assets,		
無形資產和其他	intangible assets and other long-term		
長期資產的損失	assets (Less: gains)		-1,516,660.83
(收益以「-」號填列)			
固定資產報廢損失	Fixed assets retirement loss		
(收益以「-」號填列)	(Less: gains)		
公允價值變動損失	Losses on changes in fair value		
(收益以「-」號填列)	(Less: gains)		
財務費用	Financial expenses (Less: gains)		
(收益以「-」號填列)		63,825.22	-65,906.97
投資損失	Investment losses (Less: gains)		
(收益以「-」號填列)		196,817.09	1,171,133.08
遞延所得稅資產減少	Decrease of deferred tax assets		
(增加以「-」號填列)	(Less: increase)		
遞延所得稅負債增加	Increase of deferred tax liabilities		
(減少以「-」號填列)	(Less: decrease)		
存貨的減少	Decrease of inventories		
(增加以「-」號填列)	(Less: increase)	-41,525,857.83	9,538,437.69
經營性應收項目的減少	Decrease of operating receivables		
(增加以「-」號填列)	(Less: increase)	5,535,191.45	76,499,462.42
經營性應付項目的增加	Increase of operating payables		
(減少以「-」號填列)	(Less: decrease)	27,531,139.10	8,361,042.79
其他	Others	557,905.06	-680,798.64
經營活動產生的	Net cash flows from		
現金流量淨額	operating activities	4,178,674.72	103,007,492.33

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS (Continued)

(三) 合併現金流量表項目註釋(續)

(III) Notes to items of the consolidated cash flow statement (Continued)

2. 現金流量表補充資料(續)

2. Supplementary information to the cash flow statement (Continued)

補充資料	Supplementary information	本期數 Current period cumulative	上年同期數 Preceding period comparative
(2) 現金及現金等價物淨變動情況：	(2) Net changes in cash and cash equivalents:		
現金的期末餘額	Cash at the end of the period	431,796,032.36	472,771,617.31
減：現金的期初餘額	Less: Cash at the beginning of the period	440,790,899.45	373,527,943.20
加：現金等價物的期末餘額	Add: Cash equivalents at the end of the period		
減：現金等價物的期初餘額	Less: Cash equivalents at the beginning of the period		
現金及現金等價物淨增加額	Net increase of cash and cash equivalents	-8,994,867.09	99,243,674.11

3. 現金和現金等價物的構成

3. Composition of cash and cash equivalents

項目	Items	期末數 Closing balance	上年年末數 Opening balance
(1) 現金	(1) Cash		
其中：庫存現金	Including: Cash on hand		
可隨時用於支付的	Cash in bank on demand		
銀行存款	for payment	431,796,032.36	472,771,617.31
(2) 現金等價物	(2) Cash equivalents		
其中：三個月內到期的	Including: Bond investments maturing		
債券投資	within three months		
(3) 期末現金及現金等價物餘額	(3) Cash and cash equivalents at the end of the period	431,796,032.36	472,771,617.31
其中：母公司或集團內	Including: Cash and cash equivalents		
子公司使用受限制的	of parent company or		
現金及現金等價物	subsidiaries with use		
	restrictions		

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

五、合併財務報表項目註釋(續)

(三) 合併現金流量表項目註釋(續)

4. 籌資活動相關負債變動情況

項目	Items	期初數 Opening balance	本期增加 Increase		本期減少 Decrease		期末數 Closing balance
			現金變動 Changes in cash	非現金變動 Changes in non-cash	現金變動 Changes in cash	非現金變動 Changes in non-cash	
長期借款(含一年內到期的長期借款)	Long-term borrowings (including long-term borrowings due within one year)	3,986,304.82		87,979.18	4,074,284.00		
小計	Subtotal	3,986,304.82		87,979.18	4,074,284.00		

(四) 其他

1. 外幣貨幣性項目

項目	Items	期末外幣餘額	折算匯率	期末折算成人民幣餘額
		Closing balance in foreign currencies	Exchange rate	RMB equivalent at the end of the period
貨幣資金	Cash and bank balances			326,255.02
其中：美元	Including: USD	45,575.25	7.1586	326,255.02

2. 租賃

(1) 公司作為出租人 1) 經營租賃

2. Leases

(1) The Company as the lessor 1) Operating lease

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
租賃收入	Lease income	14,424,234.66	14,726,388.94

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

六、研發支出

VI. R&D COSTS

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salary	3,560,356.62	4,226,519.88
固定資產折舊	Depreciation of fixed assets	638,148.76	929,156.32
材料	Materials	997,653.10	981,701.76
其他	Others	1,200,777.85	659,838.94
合計	Total	6,396,936.33	6,797,216.90
其中：費用化研發支出	Including: R&D costs to be expensed	6,396,936.33	6,797,216.90

七、在其他主體中的權益

VII. INTEREST IN OTHER ENTITIES

(一) 企業集團的構成

(I) Composition of the consolidation scope

1. 公司將成都中住光纖有限公司等2家子公司納入合併財務報表範圍。

1. The Company has brought 2 subsidiaries including Chengdu SEI Optical Fiber Co., Ltd. into the consolidation scope.

2. 子公司基本情況

2. Basic information of subsidiaries

子公司名稱 Subsidiaries	註冊資本 Registered capital	主要經營地 及註冊地 Main operating place and place of registration	業務性質 Business nature	持股比例(%) Holding proportion (%)			取得方式 Acquisition method
				直接 Direct	間接 Indirect		
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	1,700萬美元 17 million USD	成都 Chengdu	製造業 Manufacturing	60.00			非同一控制下企業合併 Business combination not under common control
成都普天新材料有限公司 Chengdu PUTIAN New Material Co., Ltd.	5,982萬人民幣 59.82 million RMB	成都 Chengdu	製造業 Manufacturing	100.00			非同一控制下企業合併 Business combination not under common control

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

七、在其他主體中的權益(續)

(二) 重要的非全資子公司

1. 明細情況

子公司名稱	Subsidiaries	少數股東 持股比例 Holding proportion of non-controlling shareholders	本期歸屬於 少數股東的損益 Non- controlling shareholders' profit or loss	本期向少數股東 宣告分派的股利 Dividend declared to non-controlling shareholders	期末少數股東 權益餘額 Closing balance of non-controlling interest
成都中住光纖 有限公司	Chengdu SEI Optical Fiber Co., Ltd.	40.00	590,116.63		89,226,411.84

2. 重要非全資子公司的主要財
務信息

(1) 資產和負債情況

子公司名稱	Subsidiaries	流動資產	非流動資產	期末數 Closing balance			負債合計
		Current assets	Non- current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non- current liabilities	Total liabilities
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	213,838,338.79	36,220,569.61	250,058,908.40	26,150,968.42	829,400.00	26,980,368.42

子公司名稱	Subsidiaries	流動資產	非流動資產	上年年末數 Opening balance			負債合計
		Current assets	Non- current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non- current liabilities	Total liabilities
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	207,471,618.83	38,923,996.71	246,395,615.54	24,164,510.66	925,100.00	25,089,610.66

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

七、在其他主體中的權益(續)

(二) 重要的非全資子公司(續)

(2) 損益和現金流量情況

子公司名稱	Subsidiaries	營業收入 Operating revenue	本期數 Current period cumulative			經營活動現金流量 Cash flows from operating activities
			淨利潤 Net profit	綜合收益總額 Total comprehensive income		
成都中住光纖 有限公司	Chengdu SEI Optical Fiber Co., Ltd.	79,143,826.67	1,475,291.57	1,475,291.57		8,893,851.94

子公司名稱	Subsidiaries	營業收入 Operating revenue	上年同期數 Preceding period comparative			經營活動現金流量 Cash flows from operating activities
			淨利潤 Net profit	綜合收益總額 Total comprehensive income		
成都中住光纖 有限公司	Chengdu SEI Optical Fiber Co., Ltd.	73,188,849.36	-4,461,040.56	-4,461,040.56		29,145,939.65

(三) 在聯營企業中的權益

1. 重要的聯營企業

(1) 基本情況

(III) Interest in associates

1. Significant associates

(1) Basic information

聯營企業名稱	主要經營地 Main operating place	註冊地 Place of registration	業務性質 Business nature	持股比例(%) Holding proportion (%)		對聯營企業投資的 會計處理方法 Accounting treatment on investments in joint ventures or associates
				直接 Direct	間接 Indirect	
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	江陰 Jiangyin	江陰 Jiangyin	製造業 Manufacturing	10.00	10.00	權益法核算 Equity method

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

七、在其他主體中的權益(續)

(三) 在聯營企業中的權益(續)

2. 重要聯營企業的主要財務信息

VII. INTEREST IN OTHER ENTITIES (Continued)

(III) Interest in associates (Continued)

2. Main financial information of significant associates

項目	Items	期末數／ 本期數 Closing balance/ Current period cumulative	上年年末數／ 上年同期數 Opening balance/ Preceding period comparative
流動資產	Current assets	897,339,984.58	904,923,428.71
非流動資產	Non-current assets	83,715,239.70	87,606,960.02
資產合計	Total assets	981,055,224.28	992,530,388.73
流動負債	Current liabilities	686,963,510.59	696,580,398.16
非流動負債	Non-current liabilities	32,328,149.02	32,334,385.02
負債合計	Total liabilities	719,291,659.61	728,914,783.18
少數股東權益	Non-controlling interest		
歸屬於母公司所有者權益	Equity attributable to owners of parent company	261,763,564.67	263,615,605.55
按持股比例計算的 淨資產份額	Proportionate share in net assets	26,176,356.47	26,361,560.56
調整事項	Adjustments		
商譽	Goodwill	1,418,109.36	1,418,109.36
內部交易未實現利潤	Unrealized profit from internal transactions		
對聯營企業權益投資的賬面價值	Carrying amount of investments in associates	27,594,465.83	27,779,669.92
存在公開報價的聯營企業權益 投資的公允價值	Fair value of equity investments in associates in association with quoted price		
營業收入	Operating revenue	92,449,174.18	69,348,778.47
淨利潤	Net profit	-1,852,040.88	-11,711,330.66
終止經營的淨利潤	Net profit of discontinued operations		
其他綜合收益	Other comprehensive income		
綜合收益總額	Total comprehensive income	-1,852,040.88	-11,711,330.66
本期收到的來自聯營企業的股利	Dividend from associates received in the current period		

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

八、政府補助

(一) 本期新增的政府補助情況

VIII. GOVERNMENT GRANTS

(I) Government grants increased in the current period

項目	Items	本期新增 補助金額 Amount
與收益相關的政府補助	Government grants related to income	85,939.90
其中：計入其他收益	Including: Included into other income	85,939.90
合計	Total	85,939.90

(二) 涉及政府補助的負債項目

(II) Liabilities related to government grants

財務報表列報項目	期初數	本期新增 補助金額	本期計入 其他收益金額	本期計入營業 外收入金額
Presented under	Opening balance	Increase	Amount included into other income	Amount included into non-operating revenue
遞延收益	42,530,368.00		1,310,849.70	
Deferred income				
小計	42,530,368.00		1,310,849.70	
Subtotal				

財務報表列報項目	本期沖減 成本費用金額 Amount offsetting expenses	本期沖減 資產金額 Amount offsetting assets	其他變動	期末數	與資產／收益相關
Presented under			Other changes	Closing balance	Related to assets/Related to income
遞延收益				41,219,518.30	與資產相關
Deferred income					Related to assets
小計				41,219,518.30	
Subtotal					

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

八、政府補助(續)

(三) 計入當期損益的政府補助金額

VIII. GOVERNMENT GRANTS (Continued)

(III) Government grants included into profit or loss

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
計入其他收益的政府補助金額	Government grants included into other income	1,396,789.60	1,401,194.66
合計	Total	1,396,789.60	1,401,194.66

九、與金融工具相關的風險

本公司從事風險管理的目標是在風險和收益之間取得平衡，將風險對本公司經營業績的負面影響降至最低水平，使股東和其他權益投資者的利益最大化。基於該風險管理目標，本公司風險管理的基本策略是確認和分析本公司面臨的各種風險，建立適當的風險承受底線和進行風險管理，並及時可靠地對各種風險進行監督，將風險控制在限定的範圍內。

本公司在日常活動中面臨各種與金融工具相關的風險，主要包括信用風險、流動性風險及市場風險。管理層已審議並批准管理這些風險的政策，概括如下。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS

In risk management, the Company aims to seek the appropriate balance between the risks and benefits from its use of financial instruments and to mitigate the adverse effects that the risks of financial instruments have on the Company's financial performance, so as to maximize the profits of shareholders and other equity investors. Based on such risk management objectives, the Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits on a timely and reliable basis.

The Company has exposure to the following risks from its use of financial instruments, which mainly include: credit risk, liquidity risk, and market risk. The Management has deliberated and approved policies concerning such risks, and details are:

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

九、與金融工具相關的風險(續)

(一) 信用風險

信用風險，是指金融工具的一方不能履行義務，造成另一方發生財務損失的風險。

1. 信用風險管理實務

(1) 信用風險的評價方法

公司在每個資產負債表日評估相關金融工具的信用風險自初始確認後是否已顯著增加。在確定信用風險自初始確認後是否顯著增加時，公司考慮在無須付出不必要的額外成本或努力即可獲得合理且有依據的信息，包括基於歷史數據的定性和定量分析、外部信用風險評級以及前瞻性信息。公司以單項金融工具或者具有相似信用風險特徵的金融工具組合為基礎，通過比較金融工具在資產負債表日發生違約的風險與在初始確認日發生違約的風險，以確定金融工具預計存續期內發生違約風險的變化情況。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS
(Continued)

(I) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

1. Credit risk management practice

(1) Evaluation method of credit risk

At each balance sheet date, the Company assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When assessing whether the credit risk has increased significantly since initial recognition, the Company takes into account reasonable and supportable information, which is available without undue cost or effort, including qualitative and quantitative analysis based on historical data, external credit risk rating, and forward-looking information. The Company determines the changes in default risk of financial instruments during the estimated lifetime through comparison of the default risk at the balance sheet date and the initial recognition date, on an individual basis or a collective basis.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

九、與金融工具相關的風險(續)

(一) 信用風險(續)

1. 信用風險管理實務(續)

(1) 信用風險的評價方法(續)

當觸發以下一個或多個定量、定性標準時，公司認為金融工具的信用風險已發生顯著增加：

- 1) 定量標準主要為資產負債表日剩餘存續期違約概率較初始確認時上升超過一定比例；
- 2) 定性標準主要為債務人經營或財務情況出現重大不利變化、現存的或預期的技術、市場、經濟或法律環境變化並將對債務人對公司的還款能力產生重大不利影響等。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

(I) Credit risk (Continued)

1. Credit risk management practice (Continued)

(1) Evaluation method of credit risk (Continued)

The Company considers the credit risk on a financial instrument has increased significantly when one or more of the following qualitative and quantitative standards are met:

- 1) Quantitative standard mainly relates to the scenario in which, at the balance sheet date, the probability of default in the remaining lifetime has risen by more than a certain percentage compared with the initial recognition;
- 2) Qualitative standard mainly relates to significant adverse changes in the debtor's operation or financial position, present or expected changes in technology, market, economy or legal environment that will have significant adverse impact on the debtor's repayment ability;

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

九、與金融工具相關的風險(續)

(一) 信用風險(續)

1. 信用風險管理實務(續)

(2) 違約和已發生信用減值資產的定義

當金融工具符合以下一項或多項條件時，公司將該金融資產界定為已發生違約，其標準與已發生信用減值的定義一致：

- 1) 債務人發生重大財務困難；
- 2) 債務人違反合同中對債務人的約束條款；
- 3) 債務人很可能破產或進行其他財務重組；
- 4) 債權人出於與債務人財務困難有關的經濟或合同考慮，給予債務人在任何其他情況下都不會做出的讓步。

2. 預期信用損失的計量

預期信用損失計量的關鍵參數包括違約概率、違約損失率和違約風險敞口。公司考慮歷史統計數據(如交易對手評級、擔保方式及抵質押物類別、還款方式等)的定量分析及前瞻性信息，建立違約概率、違約損失率及違約風險敞口模型。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

(I) Credit risk (Continued)

1. Credit risk management practice (Continued)

(2) Definition of default and credit-impaired assets

A financial instrument is defined as defaulted when one or more following events have occurred, of which the standard is consistent with that for credit-impairment:

- 1) significant financial difficulty of the debtor;
- 2) a breach of binding clause of contract;
- 3) it is very likely that the debtor will enter bankruptcy or other financial reorganization;
- 4) the creditor of the debtor, for economic or contractual reasons relating to the debtor's financial difficulty, having granted to the debtor a concession(s) that the creditor would not otherwise consider.

2. Measurement of expected credit losses

The key factors in the measurement of expected credit loss include the probability of default, loss given default, and exposure to default risk. The Company develops a model of the probability of default, loss given default, and exposure to default risk on the basis of quantitative analysis of historical data (e.g., counterparty rating, guarantee measures and collateral type, payment method, etc.) and forward-looking information.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

九、與金融工具相關的風險(續)

(一) 信用風險(續)

3. 金融工具損失準備期初餘額與期末餘額調節表詳見本財務報表附註五(一)2、五(一)3、五(一)6之說明。

4. 信用風險敞口及信用風險集中度

本公司的信用風險主要來自貨幣資金和應收款項。為控制上述相關風險，本公司分別採取了以下措施。

(1) 貨幣資金

本公司將銀行存款和其他貨幣資金存放於信用評級較高的金融機構，故其信用風險較低。

(2) 應收款項

本公司定期對採用信用方式交易的客戶進行信用評估。根據信用評估結果，本公司選擇與經認可的且信用良好的客戶進行交易，並對其應收款項餘額進行監控，以確保本公司不會面臨重大壞賬風險。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

(I) Credit risk (Continued)

3. Please refer to section V (I) 2, 3 and 6 of notes to the financial statements for details on the reconciliation table of opening balance and closing balance of loss allowances of financial instrument.

4. *Exposure to credit risk and concentration of credit risk*

The Company's credit risk is primarily attributable to cash and bank balances and receivables. In order to control such risks, the Company has taken the following measures:

(1) *Cash and bank balances*

The Company deposits its bank balances and other cash and bank balances in financial institutions with relatively high credit levels, hence, its credit risk is relatively low.

(2) *Receivables*

The Company performs credit assessment on customers using credit settlement on a regular basis. The Company selects credible and well-reputed customers based on credit assessment result, and conducts ongoing monitoring on balance of receivables, to avoid significant risks in bad debts.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

九、與金融工具相關的風險(續)

(一) 信用風險(續)

4. 信用風險敞口及信用風險集中度(續)

(2) 應收款項(續)

由於本公司的應收賬款風險點分佈於多個合作方和多個客戶，截至2025年6月30日，本公司應收賬款的61.12% (2024年12月31日：53.10%) 源於餘額前五名客戶，本公司不存在重大的信用集中風險。

本公司所承受的最大信用風險敞口為資產負債表中每項金融資產的賬面價值。

(二) 流動性風險

流動性風險，是指本公司在履行以交付現金或其他金融資產的方式結算的義務時發生資金短缺的風險。流動性風險可能源於無法儘快以公允價值售出金融資產；或者源於對方無法償還其合同債務；或者源於提前到期的債務；或者源於無法產生預期的現金流量。

為控制該項風險，本公司綜合運用票據結算、銀行借款等多種融資手段，並採取長、短期融資方式適當結合，優化融資結構的方法，保持融資持續性與靈活性之間的平衡。本公司已從多家商業銀行取得銀行授信額度以滿足營運資金需求和資本開支。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

(I) Credit risk (Continued)

4. Exposure to credit risk and concentration of credit risk (Continued)

(2) Receivables (Continued)

As the Company's credit risks fall into several business partners and customers, as of June 30, 2025, 61.12% (31 December 2024: 53.10%) of the total accounts receivable and contract assets was due from the five largest customers of the Company. The Company has no significant central credit risk.

The maximum amount of exposure to credit risk of the Company is the carrying amount of each financial asset at the balance sheet.

(II) Liquidity risk

Liquidity risk is the risk that the Company may encounter deficiency of funds in meeting obligations associated with cash or other financial assets settlement, which is possibly attributable to failure in selling financial assets at fair value on a timely basis, or failure in collecting liabilities from counterparties of contracts, or early redemption of debts, or failure in achieving estimated cash flows.

In order to control such risk, the Company comprehensively utilizes financing tools such as notes settlement, bank borrowings, etc. and adopts long-term and short-term financing methods to optimize financing structures, and finally maintains a balance between financing sustainability and flexibility. The Company has obtained credit limit from several commercial banks to meet working capital requirements and expenditures.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

九、與金融工具相關的風險(續)

(二) 流動性風險(續)

金融負債按剩餘到期日分類

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS (Continued)

(II) Liquidity risk (Continued)

Financial liabilities classified based on remaining time period till maturity

項目	Items	賬面價值 Carrying amount	未折現 合同金額 Contract amount not yet discounted	期末數 Closing balance		
				1年以內 Within 1 year	1-5年 1-5 years	5年以上 Over 5 years
應付賬款	Accounts payable	77,307,915.81	77,307,915.81	75,480,768.25	1,827,147.56	
其他應付款	Other payables	16,509,021.61	16,509,021.61	13,858,960.31	2,650,061.30	
小計	Subtotal	93,816,937.42	93,816,937.42	89,339,728.56	4,477,208.86	

(續上表)

(Continued)

項目	Items	賬面價值 Carrying amount	未折現合同金額 Contract amount not yet discounted	上年年末數 Opening balance		
				1年以內 Within 1 year	1-5年 1-5 years	5年以上 Over 5 years
銀行借款	Bank borrowings	3,534,868.63	3,534,868.63		1,805,744.75	1,729,123.88
應付賬款	Accounts payable	44,177,929.28	44,177,929.28	44,177,929.28		
其他應付款	Other payables	15,814,184.96	15,814,184.96	12,830,840.10	2,983,344.86	
一年內到期的 非流動負債	Non-current liabilities due within one year	451,436.19	451,436.19	451,436.19		
小計	Subtotal	63,978,419.06	63,978,419.06	57,460,205.57	4,789,089.61	1,729,123.88

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

九、與金融工具相關的風險(續)

(三) 市場風險

市場風險，是指金融工具的公允價值或未來現金流量因市場價格變動而發生波動的風險。市場風險主要包括利率風險和外匯風險。

1. 利率風險

利率風險，是指金融工具的公允價值或未來現金流量因市場利率變動而發生波動的風險。固定利率的帶息金融工具使本公司面臨公允價值利率風險，浮動利率的帶息金融工具使本公司面臨現金流量利率風險。本公司根據市場環境來決定固定利率與浮動利率金融工具的比例，並通過定期審閱與監控維持適當的金融工具組合。

2. 外匯風險

外匯風險，是指金融工具的公允價值或未來現金流量因外匯匯率變動而發生波動的風險。本公司面臨的匯率變動的風險主要與本公司外幣貨幣性資產和負債有關。對於外幣資產和負債，如果出現短期的失衡情況，本公司會在必要時按市場匯率買賣外幣，以確保將淨風險敞口維持在可接受的水平。

本公司期末外幣貨幣性資產和負債情況詳見本財務報表附註五(四)1之說明。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS
(Continued)

(III) Market risk

Market risk is the risk that the Company may encounter fluctuation in fair value or future cash flows of financial instruments due to changes in market price. Market risk mainly includes interest risk and foreign currency risk.

1. Interest risk

Interest risk is the risk that an enterprise may encounter fluctuation in fair value or future cash flows of financial instruments due to changes in market interest rates. The Company's fair value interest risks arise from fixed-rate financial instruments, while the cash flow interest risks arise from floating-rate financial instruments. The Company determines the proportion of fixed-rate financial instruments and floating-rate financial instruments based on the market environment, and maintains a proper financial instruments portfolio through regular review and monitoring.

2. Foreign currency risk

Foreign currency risk is the risk arising from changes in fair value or future cash flows of financial instrument resulted from changes in exchange rate. The Company's foreign currency risk relates mainly to foreign currency monetary assets and liabilities. When short-term imbalance occurred to foreign currency assets and liabilities, the Company may trade foreign currency at market exchange rate when necessary, in order to maintain the net risk exposure within an acceptable level.

Please refer to section V (IV) 1 of notes to the financial statements for details on foreign currency financial assets and liabilities at the balance sheet date.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十、公允價值的披露

(一) 以公允價值計量的資產和負債的
期末公允價值明細情況

X. FAIR VALUE DISCLOSURE

(I) Details of fair value of assets and liabilities at
fair value at the balance sheet date

		期末公允價值			
		Fair value as at the balance sheet date			
		Level 1	Level 2	Level 3	
		fair value	fair value	fair value	
		measurement	measurement	measurement	Total
項目	Items	第一層次	第二層次	第三層次	
		公允價值計量	公允價值計量	公允價值計量	合計
持續的公允價值計量	Recurring fair value measurement				
應收款項融資	Receivables financing			58,207,632.93	58,207,632.93
持續以公允價值計量的負債總額	Total assets at recurring fair value measurement			58,207,632.93	58,207,632.93

(二) 持續和非持續第三層次公允價值
計量項目，採用的估值技術和重
要參數的定性及定量信息

本公司持有的第三層次公允價值計量的應收款項融資為應收銀行承兌匯票，其信用風險較小且剩餘期限較短，本公司以其票面餘額確定其公允價值。

(II) Qualitative and quantitative information of valuation technique(s) and key input(s) for level 3 fair value at recurring and non-recurring fair value measurement

The receivables financing measured at level 3 fair value held by the Company refers to bank acceptance receivable. Given the low credit risk and short remaining term, the Company determines their fair value based on the par value.

(三) 不以公允價值計量的金融資產和金
融負債的公允價值情況

本公司不以公允價值計量的金融資產和金融負債主要包括：貨幣資金、應收票據、應收賬款、其他應收款、應付賬款、其他應付款等，其賬面價值與公允價值差異較小。

(III) Fair value of financial assets and liabilities not at fair value

The financial assets and financial liabilities not measured at fair value by the Company mainly include cash and bank balances, notes receivable, accounts receivable, other receivables, accounts payable, other payables, etc. The difference between carrying amount and fair value is relatively small.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

(一) 關聯方情況

(I) Related party relationships

1. 本公司的母公司情況

1. Parent company

(1) 本公司的母公司

(1) Details

母公司名稱	註冊地	業務性質	註冊資本(萬元)	母公司對本公司的 持股比例(%)	母公司對本公司的 表決權比例(%)
Parent company	Place of registration	Business nature	Registered capital (RMB ten thousand)	Holding proportion over the Company (%)	Voting right proportion over the Company (%)
成都四威高科技產業園 有限公司	成都	計算機、通信和其他 電子設備製造業	3,000.00	34.00	34.00
Chengdu SIWI High-Tech Industrial Co, Ltd.	Chengdu	Manufacturing of computers, communications and other electronic equipment			

(2) 本公司最終控制方是中國電子科技集團有限公司。

(2) The Company's ultimate controlling party is China Electronics Technology Group Corporation.

2. 本公司的子公司情況詳見本財務報表附註七之說明。

2. Please refer to section VII of notes to the financial statements for details on the Company's subsidiaries.

3. 本公司的聯營企業情況詳見本財務報表附註七之說明。

3. Please refer to section VII of notes to the financial statements for details on the Company's associates.

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易(續)

(一) 關聯方情況(續)

4. 本公司的其他關聯方情況

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(II) Related party relationships (Continued)

4. Other related parties of the Company

其他關聯方名稱 Related parties	其他關聯方與本公司關係 Relationships with the Company
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第二十六研究所 China Electronic Technology Group Corporation Twenty-sixth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation Fortieth Research Institute	同受最終控制人控制 Under common control
中國普天信息產業股份有限公司 China Potevio Company Limited	同受最終控制人控制 Under common control
南京普天天紀樓宇智能有限公司 Nanjing Putian Telega Intelligent Building Co., Ltd.	同受最終控制人控制 Under common control
成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	同受最終控制人控制 Under common control
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	同受最終控制人控制 Under common control
中電科思儀科技股份有限公司 CETC Instruments Co., Ltd.	同受最終控制人控制 Under common control
中電科蓉威電子技術有限公司 CETC Rongwei Electronics Technology Co., Ltd.	同受最終控制人控制 Under common control
中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	同受最終控制人控制 Under common control

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(一) 關聯方情況（續）

(I) Related party relationships (Continued)

4. 本公司的其他關聯方情況（續）

4. Other related parties of the Company (Continued)

其他關聯方名稱 Related parties	其他關聯方與本公司關係 Relationships with the Company
中電科計量檢測認證（北京）有限公司 CETC Metrology, Testing and Certification (Beijing) Co., Ltd.	同受最終控制人控制 Under common control
杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co. Ltd.	同受最終控制人控制 Under common control
北京泰瑞特認證有限責任公司 Beijing Tirit Certification Co., Ltd.	同受最終控制人控制 Under common control
住友電工貿易（深圳）有限公司 Sumiden Asia (Shenzhen) Co. Ltd.	持有子公司5%以上股份股東的實際控制人控制的其他企業 Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
Sumitomo Electric Asia Ltd	持有子公司5%以上股份股東的實際控制人控制的其他企業 Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
Sumitomo Electric Asia Ltd	Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
富通住電光纖（杭州）有限公司 Futong Sumitomo Electric Optical Fiber (Hangzhou) Co., Ltd.	持有子公司5%以上股份股東的實際控制人控制的其他企業 Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
富通住電光纖（天津）有限公司 Futong Sumitomo Electric Optical Fiber (Tianjin) Co., Ltd.	持有子公司5%以上股份股東的實際控制人控制的其他企業 Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
日本住友電氣工業株式會社 Sumitomo Electric Industries Ltd.	持有子公司5%以上股份的股東 Shareholder holding more than 5% of the subsidiary's shares

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

（二）關聯交易情況

1. 購銷商品、提供和接受勞務的關聯交易

(1) 採購商品和接受勞務的關聯交易

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(II) Related party transactions

1. Purchase and sale of goods, rendering and receiving of services

(1) Purchase of goods and receiving of services

關聯方 Related parties	關聯交易內容 Content of transactions	本期數 Current period cumulative	上年同期數 Preceding period comparative
住友電工貿易(深圳)有限公司 Sumiden Asia (Shenzhen) Co. Ltd.	採購原材料 Purchase of raw material	45,665,130.01	62,101,094.92
中國電子科技集團公司 第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	採購原材料 Purchase of raw material	4,426,313.29	1,015,508.85
Sumitomo Electric Asia Ltd Sumitomo Electric Asia Ltd.	採購原材料 Purchase of raw material	2,959,973.63	4,773,319.45
中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation Fortieth Research Institute	採購原材料 Purchase of raw material	844,702.12	60,022.13
日本住友電氣工業株式會社 Sumitomo Electric Industries Ltd.	技術使用費 Receiving of services	844,702.12	60,022.13
Sumitomo Electric Asia Ltd Sumitomo Electric Asia Ltd.	技術使用費 Receiving of services	78,097.05	138,697.56
中國電子科技集團公司 第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	採購原材料 Purchase of raw material	1,991,191.70	
中電科思儀科技股份有限公司 CETC Instruments Co., Ltd.	採購設備 Purchase of equipment	825,663.71	
富通住電光纖(杭州)有限公司 Futong Sumitomo Electric Optical Fiber (Hangzhou) Co., Ltd.	加工服務 Processing services	1,525,372.79	

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易(續)

(二) 關聯交易情況(續)

1. 購銷商品、提供和接受勞務的關聯交易(續)
- (2) 出售商品和提供勞務的關聯交易

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(II) Related party transactions (Continued)

1. Purchase and sale of goods, rendering and receiving of services (Continued)
- (2) Sale of goods and rendering of services

關聯方 Related parties	關聯交易內容 Content of transactions	本期數 Current period cumulative	上年同期數 Preceding period comparative
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	銷售組件 Sale of component	25,349,244.24	31,385,326.55
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	銷售水電 Sale of water and electricity	66,880.17	38,014.27
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation eighth Research Institute	銷售光纖 Sale of optical fibre	2,926.99	631,808.85
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co.,Ltd.	銷售組件 Sale of component		140,654.87
成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co.,Ltd.	銷售水電 Sale of water and electricity	25,071.85	67,896.00
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	銷售水電 Sale of water and electricity	13,659.00	11,900.68
中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	銷售水電 Sale of water and electricity	1,771.20	1,860.11
中電科計量檢測認證(北京)有限公司 CETC Metrology, Testing and Certification (Beijing) Co., Ltd.	銷售水電 Sale of water and electricity	631.65	
中電科蓉威電子技術有限公司 CETC Rongwei Electronics Technology Co., Ltd.	銷售組件 Sale of component	1,004,828.17	
中國電子科技集團公司第二十六研究所 China Electronic Technology Group Corporation Twenty-sixth Research Institute	銷售光纖環 Sale of fiber optic loops	190,840.71	
富通住電光纖(天津)有限公司 Futong Sumitomo Electric Optical Fiber (Tianjin) Co., Ltd.	銷售紙箱等 Sales of cardboard boxes, etc.	406,222.12	

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

（二）關聯交易情況（續）

2. 關聯租賃情況 公司出租情況

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(II) Related party transactions (Continued)

2. Related party leases The Company as the lessor

承租方名稱	租賃資產種類	本期確認的 租賃收入 Lease income for the current period	上年同期確認 的租賃收入 Lease income for the preceding period
Lessees	Types of assets leased		
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	房屋建築物 Leasing buildings	1,061,373.45	1,224,585.32
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	房屋建築物 Leasing buildings	562,969.02	389,662.60
成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co.,Ltd.	房屋建築物 Leasing buildings	373,496.90	370,349.84
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co.,Ltd.	房屋建築物 Leasing buildings	89,421.58	101,283.03
中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	房屋建築物 Leasing buildings	71,678.50	111,948.10
中電科計量檢測認證（北京）有限公司 CETC Metrology, Testing and Certification (Beijing) Co., Ltd.	房屋建築物 Leasing buildings	50,754.16	

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(二) 關聯交易情況（續）

(II) Related party transactions (Continued)

3. 關鍵管理人員報酬

3. Key management's emoluments

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
袍金	Emoluments	75,000.06	75,000.06
薪金、獎金、津貼、補貼	Wage, bonus, allowance and subsidy	703,246.00	762,380.00
退休金計劃供款	Payment of pension plan	129,916.80	122,273.28
住房公積金	Housing provident fund	90,324.00	88,104.00
其他利益	Other interest	79,574.04	84,854.88
小計	Total	1,078,060.90	1,132,612.22

4. 董事及監事薪酬

4. Directors' and supervisors' emoluments

		本期數 Current period cumulative						
		工資、獎金、 袍金 津貼和補貼 Wage, bonus, allowance, and subsidy		住房公積金 Housing provident fund	退休金 計劃供款 Payment of pension plan	其他社會 保險費 Other social insurance premiums	實物福利 Benefit in kind	合計 Total
項目	Items	Fees						
執行董事	Executive directors							
李濤	Li Tao							
武曉東	Wu Xiaodong							
非執行董事	Non-executive directors							
陳威	Chen Wei							
徐嘉鑫	Xu Jiaxin							
徐寧波	Xu Ningbo							
曾理	Zeng Li		112,735.00	15,054.00	21,652.80	13,262.34		162,704.14
獨立非執行董事	Independent non-executive directors							
傅文捷	Fu Wenjie	25,000.02						25,000.02
康義國	Kang Yiguo	25,000.02						25,000.02
李紹榮	Li Shaorong	25,000.02						25,000.02
合計	Total	75,000.06	112,735.00	15,054.00	21,652.80	13,262.34		237,704.20

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

（二）關聯交易情況（續）

4. 董事及監事薪酬（續）

續：

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(II) Related party transactions (Continued)

4. Directors' and supervisors' emoluments (Continued)

Continued:

		上期數						
		Preceding period comparative						
		袍金	工資、獎金、津貼和補貼	住房公積金	養老保險	其他社會保險費	實物福利	合計
			Wage, bonus, allowance, and subsidy	Housing provident fund	Payment of pension plan	Other social insurance premiums	Benefit in kind	
項目	Items	Fees						Total
執行董事	Executive directors							
李濤	Li Tao							
武曉東	Wu Xiaodong							
胡江兵	Hu Jiangbin							
金濤	Jin Tao							
陳威	Chen Wei							
獨立非執行董事	Independent non-executive directors							
傅文捷	Fu Wenjie	25,000.02						25,000.02
鐘其水	Zhong Qishui	25,000.02						25,000.02
薛樹津	Xue Shujin	25,000.02						25,000.02
監事：	Supervisors:							
王成	Wang Cheng							
高博	Gao Bo		133,740.00	14,094.00	20,378.88	12,069.36		180,282.24
劉俊	Liu Jun		69,020.00	10,590.00	20,378.88	12,069.36		112,058.24
合計	Total	75,000.06	202,760.00	24,684.00	40,757.76	24,138.72		367,340.54

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(二) 關聯交易情況（續）

(II) Related party transactions (Continued)

5. 薪酬最高的前五名僱員

5. Five highest-paid employees

本年薪酬最高的前五名僱員中包括0位（2024年度：0位）董事，剩餘5位（2024年度：5位）非董事僱員的薪酬合計詳情如下：

The five employees whose emoluments were the highest for the year include 0 (2024: 0). The total emoluments payable to the remaining 5 (2024: 5) non-director employees during the year are as follows:

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
工資、獎金、津貼和補貼	Wage, bonus, allowance, and subsidy	590,511.00	559,620.00
退休金計劃供款	Payment of pension plan	108,264.00	81,515.52
住房公積金	Housing provident fund	75,270.00	63,420.00
其他社會保險費	Other social insurance premiums	66,311.70	60,716.16
合計	Total	840,356.70	765,271.68

5位（2024年度：5位）非董事僱員的薪酬區間如下：

The ranges of emoluments payable to 5 (2024: 5) non-director employees during the year are as follows:

項目	Items	本期人數 Number of individuals (2025)	上年同期人數 Number of individuals (2024)
港幣0元至1,000,000元	HKD nil — HKD1,000,000	5	5

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

（三）關聯方應收應付款項

1. 應收關聯方款項

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(III) Balances due to or from related parties

1. Balances due from related parties

項目名稱 Items	關聯方 Related parties	期末數 Closing balance		上年年末數 Opening balance	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
		Book balance	Provision for bad debts	Book balance	Provision for bad debts
應收賬款 Accounts receivable					
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	98,340,121.13	491,700.61	69,378,914.73	346,894.57
	中國普天信息產業股份有限公司 China Potevio Company Limited	1,196,450.00	532,810.77	1,196,450.00	532,810.77
	成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co.,Ltd.	403,377.72	2,016.89	453,340.36	2,266.70
	南京普天天紀樓宇智能有限公司 Nanjing Putian Telega Intelligent Building Co., Ltd.	28,192.96	28,192.96	28,192.96	28,192.96
	成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co.,Ltd.	49,796.44	248.98	17,357.48	86.79
	中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	95,299.24	476.50	16,445.80	82.23
	中國電子科技集團公司第二十六研究所 China Electronic Technology Group Corporation Twenty-sixth Research Institute	225,250.00	1,126.25	9,600.00	48.00
	中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	4,942.83	24.71	3,684.40	18.42
	中電科計量檢測認證(北京)有限公司 CETC Metrology, Testing and Certification (Beijing) Co., Ltd.	56,502.22	282.51	1,174.40	5.87
	中電科蓉威電子技術有限公司 CETC Rongwei Electronics Technology Co., Ltd.	1,135,455.80	5,677.28		
小計 Subtotal		101,535,388.34	1,062,557.46	71,105,160.13	910,406.31

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(三) 關聯方應收應付款項（續）

(III) Balances due to or from related parties (Continued)

1. 應收關聯方款項（續）

1. Balances due from related parties (Continued)

項目名稱 Items	關聯方 Related parties	期 末 數		上 年 年 末 數	
		Closing balance		Opening balance	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
		Book balance	Provision for bad debts	Book balance	Provision for bad debts
應收票據					
Notes receivable					
	成都四威高科技產業園有限公司			24,115,365.53	120,576.83
	Chengdu SIWI High-Tech Industrial Co.,Ltd.				
	成都四威功率電子科技有限公司	406,485.84	2,032.43	509,216.16	2,546.08
	Chengdu SIWI Power Electronic Technology Co.,Ltd.				
	中國電子科技集團公司第八研究所			465,454.40	2,327.27
	China Electronic Technology Group Corporation Eighth Research Institute				
	成都西科微波通訊有限公司			161,252.00	806.26
	Chengdu Seekon Microwave				
小計		406,485.84	2,032.43	25,251,288.09	126,256.44
Subtotal					
預付款項					
Advances paid					
	Sumitomo Electric Asia Ltd	248,617.77		97,867.47	
	Sumitomo Electric Asia Ltd				
	北京泰瑞特認證有限責任公司	20,050.00		5,600.00	
	Beijing Tirit Certification Co., Ltd.				
小計		268,667.77		103,467.47	
Subtotal					
其他應收款					
Other receivables					
	成都四威高科技產業園有限公司	223,029.87	1,115.15	115,615.82	578.08
	Chengdu SIWI High-Tech Industrial Co.,Ltd.				
小計		223,029.87	1,115.15	115,615.82	578.08
Subtotal					

財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

（三）關聯方應收應付款項（續）

2. 應付關聯方款項

XI. RELATED PARTY RELATIONSHIPS AND
TRANSACTIONS (Continued)

(III) Balances due to or from related parties
(Continued)

2. Balances due to related parties

項目名稱 Items	關聯方 Related parties	期末數 Closing balance	上年年末數 Opening balance
應付賬款 Accounts payable			
	住友電工貿易（深圳）有限公司 Sumiden Asia (Shenzhen) Co. Ltd.	18,920,158.05	16,214,942.32
	中國電子科技集團公司 第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	4,651,561.08	1,268,413.37
	中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation Fortieth Research Institute	811,390.04	369,144.07
	杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co. Ltd.	26,967.07	26,967.07
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	8,680,800.41	
	中國電子科技集團公司 第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	1,405,527.07	
小計 Subtotal		34,496,403.72	17,879,466.83

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十一、關聯方及關聯交易（續）

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS (Continued)

(三) 關聯方應收應付款項（續）

(III) Balances due to or from related parties (Continued)

2. 應付關聯方款項（續）

2. Balances due to related parties (Continued)

項目名稱 Items	關聯方 Related parties	期末數 Closing balance	上年年末數 Opening balance
其他應付款 Other payables			
	中國普天信息產業股份有限公司 China Potevio Company Limited	1,440,800.00	1,440,800.00
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	250,500.86	250,500.86
	日本住友電氣工業株式会社 Sumitomo Electric Industries Ltd.	57,528.61	57,528.61
	成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co.,Ltd.	43,327.50	43,327.50
	成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co.,Ltd.	1,000.00	1,000.00
	中國電子科技集團公司 第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	155,852.22	
	中電科思儀科技股份有限公司 CETC Instruments Co., Ltd.	383,600.00	
小計 Subtotal		2,332,609.19	1,793,156.97

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十二、承諾及或有事項

(一) 重要承諾事項

截至資產負債表日，本公司不存在需要披露的重要承諾事項。

(二) 或有事項

截至資產負債表日，本公司不存在需要披露的重大或有事項。

十三、資產負債表日後事項

天健會計師事務所已於2025年8月12日舉行的2025年度第一次臨時股東大會上獲委任為本公司的2025年度核數師。詳情請參閱本公司2025年7月25日和2025年8月12日發佈的公告。

本公司於二零二五年八月二十八日在重慶聯合產權交易所有限公司刊發擬出售成都普天新材料有限公司100%股權之公開掛牌通告。初步公開掛牌期由二零二五年八月二十九日開始，並將在中國維持二十(20)個工作日。詳情請參閱本公司二零二五年八月二十八日發佈之公告。

除上述事項外，於2025年6月30日之後及截至本公告日期，未發生任何其他可能對本公司經營及財務表現產生重大影響的事項需予披露。

XII. COMMITMENTS AND CONTINGENCIES

(I) Significant commitments

As of the balance sheet date, the Company has no significant commitments that require disclosure.

(II) Contingencies

As of the balance sheet date, the Company has no significant contingencies that require disclosure.

XIII. EVENTS AFTER THE BALANCE SHEET DATE

The Pan-China Certified Public Accountants was appointed as the auditor of the Company for the year 2025 at the first extraordinary general meeting held on 12 August 2025. For details, please refer to the Company's announcements dated 25 July 2025 and 12 August 2025.

On 28 August 2025, the Company published the Public Tender Notice regarding the proposed disposal of 100% of the equity interest in Chengdu PUTIAN New Material Company Limited* (成都普天新材料有限公司) at Chongqing United Assets and Equity Exchange (重慶聯合產權交易所有限公司). The initial Public Tender period commenced on 29 August 2025 and will remain open for twenty (20) working days in the PRC. For details, please refer to the announcement of the Company dated 28 August 2025.

Save as disclosed above, no event has occurred since 30 June 2025 up to the date of this announcement that may materially impact the Company's operating and financial performance and requires disclosure.

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十四、其他重要事項

(一) 分部信息

1. 確定報告分部考慮的因素

公司以內部組織結構、管理要求、內部報告制度等為依據確定報告分部，以業務分部為基礎確定報告分部。分別對銅纜、電纜組件相關產品業務、光通信產品業務及園區運營業務等的經營業績進行考核。與各分部共同使用的資產、負債按照規模比例在不同的分部之間分配。

2. 報告分部的財務信息

業務分部

XIV. OTHER SIGNIFICANT EVENTS

(I) Segment information

1. Identification basis for reportable segments

Reportable segments are identified according to the structure of the Company's internal organization, management requirements and internal reporting system, and based on industry segments. Assessments are respectively performed on the operation performance of copper cables, wires and related products, optical communication products business and park Operation business. Assets and liabilities shared by different segments are allocated among segments proportionate to their respective sizes.

2. Financial information of reportable segments

Business segment

項目	Items	銅纜、電纜組件 相關產品 copper cables, wires and related products	光通信產品 optical communication products	園區運營 park Operation	分部間抵銷 Inter- segment offsetting	合計 Total
營業收入	Operating revenue	60,082,664.63	79,143,826.67	4,855,502.12	-1,351,967.64	142,730,025.78
其中：與客戶之間的 合同產生的 收入	Including: Revenue from contracts with customers	47,880,065.18	78,911,073.75	1,546,657.59	-32,005.40	128,305,791.12
營業成本	Operating cost	42,990,462.43	70,519,424.19	2,065,252.12	-930,663.66	114,644,475.08
資產總額	Total assets	804,617,788.43	250,058,908.40	88,274,676.47	-114,387,885.49	1,028,563,487.81
負債總額	Total liabilities	101,007,893.90	26,980,368.42	42,662,250.29	-10,628,564.87	160,021,947.74

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋

(一) 母公司資產負債表項目註釋

1. 應收賬款
- (1) 明細情況
- 1) 類別明細情況

		期未數				
		Closing balance				
		賬面餘額		壞賬準備		
		Book balance		Provision for bad debts		
		金額	比例(%)	金額	計提比例(%)	賬面價值
種類	Categories	Amount	% to total	Amount	Provision proportion (%)	Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	19,482,766.91	12.66	19,482,766.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	134,361,302.97	87.34	9,632,432.91	7.17	124,728,870.06
合計	Total	153,844,069.88	100.00	29,115,199.82	18.93	124,728,870.06

		上年年末數				
		賬面餘額		壞賬準備		
		Book balance		Provision for bad debts		
		金額	比例 (%)	金額	計提比例 (%)	賬面價值
種類	Categories	Amount	% to total	Amount	Provision proportion (%)	Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	19,482,766.91	16.05	19,482,766.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	101,903,082.84	83.95	8,740,031.73	8.58	93,163,051.11
合計	Total	121,385,849.75	100.00	28,222,798.64	23.25	93,163,051.11

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

(一) 母公司資產負債表項目註釋(續)

(I) Notes to items of parent company balance sheet (Continued)

1. 應收賬款(續)

1. Accounts receivable (Continued)

(1) 明細情況(續)

(1) Details (Continued)

2) 重要的單項計提壞賬準備的應收賬款

2) Significant accounts receivable with provision made on an individual basis

單位名稱	Debtors	上年年末數		期未數		計提比例(%)	計提依據
		Opening balance		Closing balance			
		賬面餘額	壞賬準備	賬面餘額	壞賬準備		
		Book balance	Provision for bad debts	Book balance	Provision for bad debts		
proportion (%)	Basis for provision made						
KAB/VOLEXKABKableprektion	KAB/VOLEX KABKableprektion	2,058,597.74	2,058,597.74	2,058,597.74	2,058,597.74	100.00	Not expect to be recoverable 預計無法收回
東方電氣新能源設備(杭州)有限公司	Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd.	1,985,718.44	1,985,718.44	1,985,718.44	1,985,718.44	100.00	Not expect to be recoverable 預計無法收回
瀋陽亨元達通訊器材有限公司	Shenyang Hengfuda Communication Equipment Co., Ltd.	1,621,814.62	1,621,814.62	1,621,814.62	1,621,814.62	100.00	Not expect to be recoverable 預計無法收回
四川川東機電設備安裝公司	Sichuan Chuandong Electromechanical Equipment Installation Company	1,606,692.41	1,606,692.41	1,606,692.41	1,606,692.41	100.00	Not expect to be recoverable 預計無法收回
義烏市志昊達電子商務有限公司	Yiwu Zhihaoda E-commerce Co., Ltd.	1,344,969.65	1,344,969.65	1,344,969.65	1,344,969.65	100.00	Not expect to be recoverable 預計無法收回
中國郵電器材公司中南公司	China National Postal & Telecommunications Appliance Middle &South CORP.	1,116,797.27	1,116,797.27	1,116,797.27	1,116,797.27	100.00	Not expect to be recoverable 預計無法收回
成都電纜廠銷售分部	Sales branch of Chengdu Cables factory	1,062,382.43	1,062,382.43	1,062,382.43	1,062,382.43	100.00	Not expect to be recoverable 預計無法收回
河南清豐縣工商聯貿公司	Henan Qingfeng County Industry and Commerce United Trading Company	1,007,986.64	1,007,986.64	1,007,986.64	1,007,986.64	100.00	Not expect to be recoverable 預計無法收回
四川匯源光通信有限公司	Sichuan Huiyuan Optical Communications Co., Ltd.	1,007,072.46	1,007,072.46	1,007,072.46	1,007,072.46	100.00	Not expect to be recoverable 預計無法收回
其他42家	Other 43 companies	6,670,735.25	6,670,735.25	6,670,735.25	6,670,735.25	100.00	Not expect to be recoverable 預計無法收回
小計	Subtotal	19,482,766.91	19,482,766.91	19,482,766.91	19,482,766.91	-	-

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

(一) 母公司資產負債表項目註釋(續)

1. 應收賬款(續)

(1) 明細情況(續)

- 3) 採用組合計提壞賬準備的應收賬款

項目	Items	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
關聯方組合	Related party portfolio	101,020,443.60	505,102.22	0.50
非關聯方組合	Non-related party portfolio	33,340,859.37	9,127,330.69	27.38
小計	Subtotal	134,361,302.97	9,632,432.91	7.17

- 4) 採用非關聯方組合計提壞賬準備的應收賬款

賬齡	Ages	期末數 Closing balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	20,890,517.10	1,067,505.42	5.11
1-2年	1-2 years	2,208,916.78	789,245.97	35.73
2-3年	2-3 years	450,765.51	254,592.36	56.48
3-4年	3-4 years	2,134,952.68	1,529,907.09	71.66
4-5年	4-5 years	3,815,275.60	2,734,026.49	71.66
5年以上	Over 5 years	3,840,431.70	2,752,053.36	71.66
小計	Subtotal	33,340,859.37	9,127,330.69	27.38

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

(I) Notes to items of parent company balance sheet (Continued)

1. Accounts receivable (Continued)

(1) Details (Continued)

- 3) Accounts receivable with provision for bad debts made on a collective basis

- 4) Accounts receivable with provision made on a collective basis using Non-related party portfolio analysis method

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

(一) 母公司資產負債表項目註釋(續)

(I) Notes to items of parent company balance sheet (Continued)

1. 應收賬款(續)

1. Accounts receivable (Continued)

(2) 賬齡分析

(2) Age analysis

賬齡	Ages	期末數 Closing balance			上年年末數 Opening balance		
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	121,451,902.56	1,570,312.35	1.29	90,253,855.50	1,380,895.26	1.53
1-2年	1-2 years	2,208,916.78	789,245.97	35.73	722,723.13	258,228.97	35.73
2-3年	2-3 years	450,765.51	254,592.36	56.48	2,650,590.54	1,497,053.54	56.48
3-4年	3-4 years	2,264,952.68	1,530,557.09	67.58	3,960,680.60	2,745,715.72	69.32
4-5年	4-5 years	3,815,275.60	2,734,026.49	71.66	648,399.99	311,791.32	48.09
5年以上	Over 5 years	23,652,256.75	22,236,465.56	94.01	23,149,599.99	22,029,113.83	95.16
合計	Total	153,844,069.88	29,115,199.82	18.93	121,385,849.75	28,222,798.64	23.25

(3) 壞賬準備變動情況

(3) Changes in provision for bad debts

項目	Items	期初數 Opening balance	計提 Accrual	本期變動金額 Increase/Decrease			期末數 Closing balance
				收回或轉回 Recovery or reversal	核銷 Write-off	其他 Others	
單項計提壞賬準備	Receivables with provision for bad debts made on an individual basis	19,482,766.91					19,482,766.91
按組合計提壞賬準備	Receivables with provision for bad debts made on a collective basis	8,740,031.73	1,048,465.33		156,064.15		9,632,432.91
合計	Total	28,222,798.64	1,048,465.33		156,064.15		29,115,199.82

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋（續）

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

（一）母公司資產負債表項目註釋（續）

(I) Notes to items of parent company balance sheet (Continued)

1. 應收賬款（續）

(4) 本期實際核銷的應收賬款情況

1) 應收賬款核銷情況
1. Accounts receivable (Continued)

(4) Accounts receivable actually written off in the current period

1) Accounts receivable written off

項目	Items	核銷金額 Amount written off
實際核銷的應收賬款	Accounts receivable actually written off	156,064.15

- 2) 本期重要的應收賬款核銷情況
- 2) Significant accounts receivable written off in the current period

單位名稱	Debtors	應收 賬款性質 Nature of receivables	核銷金額 Amount written off	核銷原因 Reasons for write-off	履行的 核銷程序 Write-off procedures performed	款項是否由 關聯交易產生 Whether arising from related party transactions
四川久遠鈺柏科技 股份有限公司	Sichuan Jiuyuan Yubai Technology Co., Ltd.	貨款 payment for goods	156,064.15	無法收回 Uncollectible	董事會決議 Board resolution	否 Not arising from related party transactions
小計	Subtotal	-	156,064.15	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

(一) 母公司資產負債表項目註釋(續)

(I) Notes to items of parent company balance sheet (Continued)

1. 應收賬款(續)

1. Accounts receivable (Continued)

(5) 應收賬款金額前5名情況

(5) Details of the top 5 debtors with largest balances of accounts receivable

單位名稱	Debtors	期末 賬面餘額 Closing book balance	佔應收賬款 期末餘額合計數 的比例(%) Proportion to the total balance of accounts receivable(%)	應收賬款 壞賬準備 Provision for bad debts of accounts receivable
成都四威高科技產業園有限公司	Chengdu SIWI High-Tech Industrial Co., Ltd.	98,340,121.13	63.92	491,700.61
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	4,696,017.78	3.05	239,966.51
成都國光電氣股份有限公司	Chengdu Guoguang Electric Co., Ltd.	3,243,312.00	2.11	202,724.96
成都高新普康醫院	Chengdu High-tech Pukang Hospital	2,268,660.59	1.47	266,769.69
KAB/VOLEX KAB Kableprektion	KAB/VOLEX KAB Kableprektion	2,058,597.74	1.34	2,058,597.74
小計	Subtotal	110,606,709.24	71.89	3,259,759.51

2. 其他應收款

2. Other receivables

(1) 款項性質分類情況

(1) Other receivables categorized by nature

款項性質	Nature of receivables	期末數 Closing balance	上年年末數 Opening balance
押金保證金備用金	Security deposits	1,417,673.14	1,150,280.14
應收暫付款	Temporary advance		
	payment receivable	23,736,149.44	23,424,994.10
賬面餘額合計	Book balance	25,153,822.58	24,575,274.24
減：壞賬準備	Less: Provision for bad debts	22,661,700.94	22,658,808.20
賬面價值合計	Carrying amount	2,492,121.64	1,916,466.04

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續) **XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)**

- (一) 母公司資產負債表項目註釋(續)
- (I) Notes to items of parent company balance sheet (Continued)
2. 其他應收款(續)
- (2) 賬齡情況
2. Other receivables (Continued)
- (2) Age analysis

賬 齡	Ages	期 末 數 Closing balance	上 年 年 末 數 Opening balance
1年以內	Within 1 year	760,682.58	748,242.79
1-2年	1-2 years	571,137.12	5,878.95
2-3年	2-3 years	850.38	375,908.31
3-4年	3-4 years	375,908.31	70,003.70
4-5年	4-5 years	70,003.70	314,397.02
5年以上	Over 5 years	23,375,240.49	23,060,843.47
賬面餘額合計	Book balance	25,153,822.58	24,575,274.24
減：壞賬準備	Less: Provision for bad debts	22,661,700.94	22,658,808.20
賬面價值合計	Carrying amount	2,492,121.64	1,916,466.04

- (3) 壞賬準備計提情況
- (3) Provision for bad debts
- 1) 類別明細情況
- 1) Details on categories

		期 末 數				賬面價值 Carrying amount
		Closing balance				
		賬 面 餘 額		壞 賬 準 備		
		Book balance		Provision for bad debts		
種類	Categories	金額	比例 (%)	金額	計提比例 (%)	
		Amount	% to total	Amount	proportion (%)	
單項計提壞賬準備	Receivables with provision made on an individual basis	3,248,940.91	12.92	3,248,940.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	21,904,881.67	87.08	19,412,760.03	88.62	2,492,121.64
合計	Total	25,153,822.58	100.00	22,661,700.94	90.09	2,492,121.64

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

(一) 母公司資產負債表項目註釋(續)

(I) Notes to items of parent company balance sheet (Continued)

2. 其他應收款(續)

2. Other receivables (Continued)

(3) 壞賬準備計提情況(續)

(3) Provision for bad debts (Continued)

1) 類別明細情況

1) Details on categories (Continued)

(續)

Continued:

		上年年末數 Opening balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
種類	Categories	Amount	% to total	Amount		
單項計提壞賬準備	Receivables with provision made on an individual basis	3,248,940.91	13.22	3,248,940.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	21,326,333.33	86.78	19,409,867.29	91.01	1,916,466.04
合計	Total	24,575,274.24	100.00	22,658,808.20	92.20	1,916,466.04

2) 重要的單項計提壞賬準備的其他應收款

2) Significant other receivables with provision made on an individual basis

單位名稱	Debtors	上年年末數		Opening balance		期末數	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備	計提比例(%)	計提依據
		Book balance	Provision for bad debts	Book balance	Provision for bad debts	Provision proportion (%)	Basis for provision made
夏查德	XIA Chade	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100.00	Not expected to be recoverable 預計無法收回
成都皮克電源有限公司	Chengdu Peak Power Supply Co., Ltd.	248,940.91	248,940.91	248,940.91	248,940.91	100.00	Not expected to be recoverable 預計無法收回
小計	Subtotal	3,248,940.91	3,248,940.91	3,248,940.91	3,248,940.91	-	-

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續) **XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)**

- (一) 母公司資產負債表項目註釋(續)

2. 其他應收款(續)

(3) 壞賬準備計提情況(續)

3) 採用組合計提壞賬準備的其他應收款
- (I) Notes to items of parent company balance sheet (Continued)

2. Other receivables (Continued)

(3) Provision for bad debts (Continued)

3) Other receivables with provision made on a collective basis

組合名稱	Portfolios	賬面餘額	期末數 Closing balance 壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
		Book balance		
關聯方組合	Portfolio grouped with related party receivables	223,029.87	1,115.15	0.50
非關聯方的押金 保證金備用金組合	Portfolio grouped with non-related party receivables of deposit, reserve and assurance	1,417,673.14	7,088.37	0.50
非關聯方組合	Other Portfolio	20,264,178.66	19,404,556.51	95.76
小計	Subtotal	21,904,881.67	19,412,760.03	88.62

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

(一) 母公司資產負債表項目註釋(續)

(I) Notes to items of parent company balance sheet (Continued)

2. 其他應收款(續)

2. Other receivables (Continued)

(3) 壞賬準備計提情況(續)

(3) Provision for bad debts (Continued)

(4) 壞賬準備變動情況

(4) Changes in provision for bad debts

項目	Items	第一階段	第二階段	第三階段	合計
		Stage 1	Stage 2	Stage 3	
		未來12個月	整個存續期	整個存續期	
		預期信用損失	預期信用損失	預期信用損失	
		(未發生信用減值)	(未發生信用減值)	(已發生信用減值)	
		Lifetime	Lifetime	Lifetime	
		expected	expected	expected	
		12-month	credit losses	credit losses	
		expected	(credit not	(credit impaired)	
		credit losses	impaired)		
期初數	Opening balance	9,630.48		22,649,177.72	22,658,808.20
期初數在本期	Opening balance in the current period				
— 轉入第二階段	— Transferred to stage 2				
— 轉入第三階段	— Transferred to stage 3				
— 轉回第二階段	— Reversed to stage 2				
— 轉回第一階段	— Reversed to stage 1				
本期計提	Provision made in the current period	2,892.74			2,892.74
本期收回或轉回	Provision recovered or reversed in the current period				
本期核銷	Provision written off in the current period				
其他變動	Other changes				
期末數	Closing balance	12,523.22		22,649,177.72	22,661,700.94

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋（續）

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

- (一) 母公司資產負債表項目註釋（續）

2. 其他應收款（續）

(3) 壞賬準備計提情況（續）

(5) 其他應收款金額前5名情況
- (I) Notes to items of parent company balance sheet (Continued)

2. Other receivables (Continued)

(3) Provision for bad debts (Continued)

(5) Details of the top 5 debtors with largest balances

單位名稱	款項性質	期末賬面餘額	賬齡	佔其他應收款 餘額的比例(%)	期末壞賬準備
Debtors	Nature of receivables	Closing book balance	Ages	Proportion to the total balance of other receivables (%)	Provision for bad debts at the balance sheet date
塔子山公園	應收暫付款	7,191,138.00	5年以上	28.59	7,191,138.00
Tazishan Material Factory	Temporary payment receivable		Over 5 years		
天韻科技(蘇州)有限公司	應收暫付款	4,786,324.75	5年以上	19.03	4,786,324.75
Soundtek Technology (Suzhou) Co., Ltd.	Oreceivable		Over 5 years		
深圳富璋實業有限公司	應收暫付款	3,566,915.53	5年以上	14.18	3,566,915.53
Shenzhen Fuyu Industrial Co., Ltd	Temporary payment receivable		Over 5 years		
夏查德	應收暫付款	3,000,000.00	5年以上	11.93	3,000,000.00
XIA Chade	Temporary payment receivable		Over 5 years		
中車物流有限公司	保證金	800,000.00	1年以內、3-4 年、5年以上	3.18	4,000.00
CRRC Logistics Co., Ltd.	Security deposit		Within 1 year, 3-4years, Over 5 years		
小計	Subtotal	19,344,378.28		76.91	18,548,378.28

3. 長期股權投資

(1) 明細情況
3. Long-term equity investments

(1) Details

項目	Items	期末數		上年年末數	
		賬面餘額	減值準備	賬面餘額	減值準備
		Book balance	Provision for impairment	Book balance	Provision for impairment
對子公司投資	Investments in subsidiaries	104,938,195.86		104,938,195.86	
對聯營、合營 企業投資	Investments in associates and joint ventures	26,349,012.84	172,656.37	26,534,216.93	172,656.37
合計	Total	131,287,208.70	172,656.37	131,472,412.79	172,656.37

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

(一) 母公司資產負債表項目註釋(續)

(I) Notes to items of parent company balance sheet (Continued)

3. 長期股權投資(續)

3. Long-term equity investments (Continued)

(2) 對子公司投資

(2) Investments in subsidiaries

被投資單位	Investees	期初數		本期增減變動				期末數	
		Opening balance		Increase/Decrease				Closing balance	
		賬面價值	減值準備	追加投資	減少投資	計提減值準備	其他	賬面價值	減值準備
		Carrying amount	Provision for impairment	Investments increased	Investments decreased	Provision for impairment	Others	Carrying amount	Provision for impairment
成都中佳光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	70,424,819.71						70,424,819.71	
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	34,513,376.15						34,513,376.15	
小計	Subtotal	104,938,195.86						104,938,195.86	

(3) 對聯營企業投資

(3) Investments in associates

		期初數 Opening balance			本期增減變動 Increase/Decrease		
		賬面價值	減值準備	追加投資	減少投資	權益法下確認 的投資損益 Investment income recognized under equity method	其他綜合 收益調整 Adjustment in other comprehensive income
被投資單位	Investees	Carrying amount	Provision for impairment	Investments increased	Investments decreased		
聯營企業	Associates						
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	26,361,560.56				-185,204.09	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd.	172,656.37	172,656.37				
合計	Total	26,534,216.93	172,656.37			-185,204.09	

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋（續）

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

- (一) 母公司資產負債表項目註釋（續）

3. 長期股權投資（續）

(3) 對聯營企業投資（續）
- (II) Notes to items of parent company balance sheet (Continued)

3. Long-term equity investments (Continued)

(3) Investments in associates (Continued)

（續上表）

(Continued)

被投資單位	Investees	本期增減變動				期末數	
		Increase/Decrease				Closing balance	
		其他 權益變動	宣告發放現金 股利或利潤	計提減值準備	其他	賬面價值	減值準備
		Cash dividend/ Profit					
		Changes in other equity	declared for distribution	Provision for impairment	Others	Carrying amount	Provision for impairment
聯營企業	Associates						
普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					26,176,356.47	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd.					172,656.37	172,656.37
合計	Total					26,349,012.84	172,656.37

- (二) 母公司利潤表項目註釋

1. 營業收入／營業成本

(1) 明細情況
- (II) Notes to items of the parent company income statement

1. Operating revenue/Operating cost

(1) Details

項目	Items	本期數		上年同期數	
		Current period cumulative		Preceding period comparative	
		收入	成本	收入	成本
		Revenue	Cost	Revenue	Cost
主營業務收入	Main operations	42,794,259.07	37,329,097.20	50,086,663.49	40,603,539.87
其他業務收入	Other operations	17,288,405.56	5,661,365.23	17,640,025.99	4,648,348.42
合計	Total	60,082,664.63	42,990,462.43	67,726,689.48	45,251,888.29

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS (Continued)

(二) 母公司利潤表項目註釋(續)

(II) Notes to items of the parent company income statement (Continued)

1. 營業收入／營業成本(續)

1. Operating revenue/Operating cost (Continued)

(2) 收入分解信息

(2) Breakdown of revenue

- 1) 與客戶之間的合同產生的收入按商品或服務類型分解

- 1) Breakdown of revenue from contracts with customers by goods or services

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
軌道纜	Track cable	9,021,280.57	15,479,817.76
5G移動智能終端	5G mobile intelligent terminal trade		776,028.06
加工服務	Processing service	1,337,134.23	2,291,827.40
光電纜組件	Optical cable assembly	29,163,235.01	31,398,250.27
其他	Others	8,358,415.37	4,832,193.18
小計	Subtotal	47,880,065.18	54,778,116.67

- 2) 與客戶之間的合同產生的收入按商品或服務轉讓時間分解

- 2) Breakdown of revenue from contracts with customers by time of transferring goods or rendering services

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
在某一時點確認收入	Recognized at a point in time	47,880,065.18	54,778,116.67
小計	Subtotal	47,880,065.18	54,778,116.67

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十五、母公司財務報表主要項目註釋(續)

(二) 母公司利潤表項目註釋(續)

2. 投資收益

項目	Items	期數 Current period cumulative	上年同期數 Preceding period comparative
本權益法核算的長期 股權投資收益	Investment income from long-term equity investments under equity method	-185,204.09	-1,171,133.08
債務重組產生的投資 收益	Investment income from debt restructuring	-11,613.00	
合計	Total	-196,817.09	-1,171,133.08

十六、其他補充資料

(一) 非經常性損益

1. 非經常性損益明細表

XVI. OTHER SUPPLEMENTARY INFORMATION

(I) Non-recurring profit or loss

1. Schedule of non-recurring profit or loss

項目	Items	金額 Amount	說明 Remarks
計入當期損益的政府補助， 但與公司正常經營業務 密切相關、符合國家政策 規定、按照確定的標準享有、 對公司損益產生持續影響的 政府補助除外	Government grants included in profit or loss (excluding those closely related to operating activities of the Company, satisfying government policies and regulations, enjoyed based on certain standards, and continuously affecting gains or losses of the Company)	1,396,789.60	
債務重組損益	Gains on debt restructuring	-11,613.00	
除上述各項之外的其他 營業外收入和支出	Other non-operating revenue or expenditures	586,668.46	
其他符合非經常性損益 定義的損益項目	Other profit or loss satisfying the definition of non-recurring profit or loss		
小計	Subtotal	1,971,845.06	
減：企業所得稅影響數(所得 稅減少以「-」表示)	Less: Enterprise income tax affected		
少數股東權益影響額 (稅後)	Non-controlling interest affected (after tax)	69,310.55	
歸屬於母公司所有者的 非經常性損益淨額	Net non-recurring profit or loss attributable to shareholders of the parent company	1,902,534.51	

NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十六、其他補充資料(續)

(二) 淨資產收益率及每股收益

1. 明細情況

XVI. OTHER SUPPLEMENTARY INFORMATION

(Continued)

(II) ROE and EPS

1. Details

		加權平均 淨資產 收益率(%) Weighted average ROE (%)	每股收益 (元／股) EPS (yuan/share)	
			基本每股收益	稀釋每股收益
報告期利潤	Profit of the reporting period		Basic EPS	Diluted EPS
歸屬於公司普通股 股東的淨利潤	Net profit attributable to shareholders of ordinary shares	0.05	0.0011	0.0011
扣除非經常性損益後 歸屬於公司普通股 股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	-0.19	-0.0037	-0.0037

2. 加權平均淨資產收益率的計
算過程

2. Calculation process of weighted average ROE

項目	Items	序號 Symbols	本期數 Current period cumulative
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	A	420,906.88
非經常性損益	Non-recurring profit or loss	B	1,902,534.51
扣除非經常性損益後的歸屬於公司 普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	C=A-B	-1,481,627.63
歸屬於公司普通股股東的期初淨資產	Opening balance of net assets attributable to shareholders of ordinary shares	D	778,336,316.29
發行新股或債轉股等新增的、 歸屬於公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares increased due to offering of new shares or conversion of debts into shares	E	
新增淨資產次月起至報告期期末的 累計月數	Number of months counting from the next month when the net assets were increased to the end of the reporting period	F	
回購或現金分紅等減少的、歸屬於 公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares decreased due to share repurchase or cash dividends appropriation	G	
減少淨資產次月起至報告期期末的 累計月數	Number of months counting from the next month when the net assets were decreased to the end of the reporting period	H	
報告期月份數	Number of months in the reporting period	K	6.00
加權平均淨資產	Weighted average net assets	$L = D + A/2 + E \times F / K - G \times H / K \pm I \times J / K$	778,546,769.73
加權平均淨資產收益率	Weighted average ROE	$M = A / L$	0.05%
扣除非經常損益加權平均淨資產收益率	Weighted average ROE after deducting non-recurring profit or loss	$N = C / L$	-0.19%

財務報表附註
NOTES TO THE FINANCIAL STATEMENTS

2025年1-6月 For the six months to 30 June 2025 金額單位：人民幣元 Monetary unit: RMB Yuan

十六、其他補充資料(續)

(二) 淨資產收益率及每股收益(續)

- 3. 基本每股收益和稀釋每股收益的計算過程
(1) 基本每股收益的計算過程

XVI. OTHER SUPPLEMENTARY INFORMATION
(Continued)

- (II) ROE and EPS (Continued)
3. Calculation process of basic EPS and diluted EPS
(1) Calculation process of basic EPS

Table with 4 columns: Item (項目), Description (Items), Symbol (序號), and Current period cumulative (本期數). Rows include Net profit attributable to shareholders, Non-recurring profit or loss, Opening balance of total shares, and Basic EPS calculations.

- (2) 稀釋每股收益的計算過程
稀釋每股收益的計算過程與基本每股收益的計算過程相同。

- (2) Calculation process of diluted EPS
The process of calculating the diluted earnings per share is same as the calculation of the basic earnings per share.



CETC 中国电科