

**CEIC 中国电科**

**成都四威科技股份有限公司**

(在中華人民共和國註冊成立之中外合資股份有限公司)

**CHENGDU SIWI SCIENCE AND TECHNOLOGY COMPANY LIMITED**

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

股份代號 Stock Code: 1202

**2024**  
Interim Report  
中期業績報告



# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### (一) 業績分析

於本期間，本公司的主要業務為光纖、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143,945,328.65元，與去年同期比較約下降7.83%。於本期間，線纜業務的營業收入總計為人民幣18,547,673.22元，較去年同期約上升24.08%；光電纜組件業務的營業收入總計為人民幣31,538,990.27元，較去年同期約上升107.98%。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73,188,849.36元，較去年同期下降30.04%。

主營業務收入增加的主要原因是本期間本公司提高電纜組件及線纜銷量，光電纜組件業務收入增長約108%，線纜業務收入增長約24%，同時採取有效措施壓控成本費用。

### (I) RESULTS ANALYSIS

During the Period, the Company was principally engaged in optical fibers, cable, optoelectronic and cable component business.

During the Period, the Group recorded a total operating revenue of RMB143,945,328.65, representing a decrease of approximately 7.83% as compared with the corresponding period last year. During the Period, total operating revenue from the cable business amounted to RMB18,547,673.22, representing an increase of approximately 24.08% as compared with the corresponding period last year. Total operating revenue from the optical cable component business amounted to RMB31,538,990.27, representing an increase of approximately 107.98% 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 RMB73,188,849.36, representing a decrease of 30.04% as compared with the corresponding period last year.

The increase in revenue from principal businesses was mainly due to the increase from sales of the cable components and cables by the Company during the period, resulting in an increase of approximately 108% in revenue from the optical cable component business, and an increase of approximately 24% in revenue from the cable business, and the control and reduction of costs and expenses by adopting effective measures.

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### (二) 主要業務回顧

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

#### 一、主責主業情況

##### 1. 光纖業務

於本期間，光纖市場產能供過於求，價格處於歷史最低位。本集團識變應變，積極應對。一是持續跟蹤客戶需求，提高新型號及小直徑光纖等高附加值光纖銷量，增加銷售收入。二是深挖成本控制點，與關鍵供方開展價格談判，壓降原材料採購成本；加強生產過程精益化管理，優化生產工藝，多措並舉提高生產運行效率，降低生產成本。三是加大研發力度，攻克性能更優的新品光纖研發技術難題，提高產品競爭力。

### (II) REVIEW OF PRINCIPAL BUSINESSES

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

#### I. Major operations

##### I. Cable fibers business

During the Period, the capacity of optical fibers has been oversupplied and its price remained at the lowest level. The Group adapted and responded to changes actively. First, the Group continuously followed customer needs, improved sales of high-value-added optical fibers such as new models and small-diameter optical fibers, and increased sales revenue. Second, the Group further explored the potential of cost control, conducted price negotiations with key suppliers, and reduced procurement costs of raw material; the Group strengthened lean management of production process, optimized production process, and took various measures to improve the efficiency of production operation and reduced production costs. Third, the Company strengthened its efforts in research and development to overcome the technical problems of producing new optical fibers with better performance and improved product competitiveness.

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### 2. 線纜業務

於本期間，本公司強化產品開發能力建設，實施「三線共建」技改項目，滿足新產品開發需求，已有研發項目取得第三方認證報告及完成鑒定樣品絕緣的擠塑。同時本公司持續關注安全生產，加強日常生產過程中對設備的巡查、點檢及隱患排查，確保生產設備正常運行。此外，為提高技能人才隊伍，2024年本公司推行雙導師制度，開展線纜專業專項培訓，實施工序輪崗，有效提高員工技能技術水平。

### 2. *Cable business*

During the Period, the Company strengthened the development capacity on products, implemented the “Three-Line Construction” technical transformation project to meet the needs of new product development, and has obtained third-party certification reports for existing research and development projects and completed the extrusion of insulation for identification samples. Meanwhile, the Company maintained its focus on operational safety, intensifying daily inspections, conducting on-sit examinations, and implementing thorough risk assessments to ensure the optimal functioning of production equipment. Furthermore, to enhance the skilled workforce, the Company introduced a dual-mentor system in 2024, delivered specialized cable technology training, and implemented cross-functional job rotations. These initiatives significantly enhanced employees’ technical skills and competency levels.

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### 3. 光電業務

為加快推進光電產品佈局，拓展光電互聯市場，於本期間，本公司組建專業團隊成立光通信產品部，負責公司光產品的研發與生產。上半年本公司積極推進業務生產能力建設，於2024年4月啟用光通信產品部廠房，新建光纖環、波分復用器、光模塊生產線體各一條。加大研發投入力度，2024年預計投入人民幣150萬元用於8類新研產品，涉及27種型號，目前13個型號的新研產品已完成開發，進入市場銷售及生產交付階段。

### 4. 電纜組件業務

於本期間，本公司電纜組件業務技改成果顯著，完成高頻感應焊接設備技術改造，攻克目標頻段半剛電纜組件加工瓶頸；完成大功率焊台焊接手臂線技術改造，實現相應生產設備的自給自足，節約生產成本約人民幣12萬元。開展光纜組件能力建設，初步具備光纜組件加工能力，完成多批次產品交付。

### 3. *Optoelectronic business*

To accelerate the development of optoelectronic products and expand into the optoelectronic interconnection market, the Company established a professional team and formed an optical communication products department during the Period, responsible for research, development, and production of optical products. In the first half of the year, the Company actively advanced its production capacity. The optical communication products department's facility was inaugurated in April 2024, with one production line established for each of fiber optic ring, wavelength division multiplexer and optical module. The Company has intensified its research and development efforts. For 2024, an investment of RMB1.50 million is expected for eight types of new products, encompassing 27 modules. At present, 13 models of new products have completed development and entered the stage of market sales and production delivery.

### 4. *Cable components business*

During the Period, the Company achieved significant technological improvements in its cable assembly business. The technical transformation of high-frequency induction welding equipment was completed, overcoming processing bottlenecks for semi-rigid cable assemblies in the target frequency band. The Company finalised the technical modification of high-power soldering station arm wires, achieving self-sufficiency in the corresponding production equipment and saving approximately RMB120,000 in production costs. The Company carried out the construction of the capacity of optical cable components, initially owned the processing capacity of optical cable components, and completed the delivery of multiple batches of products.

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### 二、 內部管理工作開展情況

#### 1. 黨工團建設

2024年，本公司堅決貫徹落實上級黨組織決策部署，成立年度特色爭創、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。上半年本公司紮實開展學習教育，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，推動黨紀學習教育走深走實。

於本期間，本公司完成公司工會會員代表大會、職工代表大會換屆工作。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。

### II. Internal management

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

In 2024, the Company resolutely implemented the decision and deployment made by higher-level party organizations, established a team to carry out annual special competition activities and party organization co-building, set the key task list and work plan for the annual party building work, and promoted the deep integration of party building with our core business activities. In the first half of the year, 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.

During the Period, the Company completed 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.

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### 2. 人力資源管理

於本期間，本公司持續推進人員結構調整，通過推進特殊工種提前退休、門衛安保服務外包、管理崗位換崗等方式，實現人員結構調整，提升組織活力。加強薪酬管理制度執行力度，根據《崗位升降實施細則》規定，對符合崗位升降資格條件的人員進行崗位薪酬調整。強化人才培養，開展一級培訓15次，制定公司人才梯隊建設方案，擬定關鍵人才培養計劃並執行。

### 3. 財務管理

於本期間，本公司繼續強化財務管理基礎工作，梳理產品報價體系，優化產品報價細則，保障合同簽訂效率。加強財務數據統計分析，按月統計新簽合同、大額資金使用執行情況及預算執行情況等，為公司及時準確全面掌握各業務經濟運行目標執行情況提供數據支撐，有效發揮財務監控體系作用。提升財務信息化管理手段，加快推進財務一體化共享平台建設，完成初始信息數據治理。

### 2. *Human resource management*

During the Period, the Company continued to promote its personnel restructuring, completed the adjustment of personnel structure and improved the vitality of the organization by promoting the early retirement of special types of work, the outsourcing of doorman security services, and the replacement of management positions, etc. The Company strengthened the implementation of the salary management system. According to the "Detailed Rules for the Position Promotion and Demotion", the Company adjusted the salaries for personnel meeting the qualification criteria for position changes. The Company improved its efforts in talent training. The Company also formulated a company-wide talent pipeline development plan and devised and implemented key talent cultivation program.

### 3. *Financial management*

During the Period, the Company continued to strengthen the efforts in finance management, refreshed its product quotation system, optimized product quotation details, and ensured the efficiency of contract signing. The Company enhanced the financial data analysis and statistics, compiling monthly reports on areas such as signed contracts, the execution of large-scale fund utilization, and budget implementation, providing the data support for the Company to promptly, accurately, and comprehensively grasps the execution status of economic operational target across various business units, effectively leveraging the role of our financial monitoring system. To improve financial information management methods, the Company accelerated the development of an integrated financial sharing platform and completed the initial phase of data management governance.

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#### 4. 資產管理

於本期間，本公司持續規範和加強資產管理，按月制定固定資產投資執行計劃，有效提高固定資產投資執行效率，以保障年度投資任務順利完成；針對無人認領、無使用價值的有物無賬資產開展資產處置工作，有效降低公司資產管理成本和管理風險。

#### 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，協同兄弟單位做好任務穿透式管理；根據電纜組件業務發展規模，做好新區域庫房佈局；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；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。

#### 4. *Assets management*

During the Period, the Company continued to regulate and strengthened assets management, formulated investment and execution plan of fixed assets on a monthly basis, effectively improved the efficiency of the investment and execution of fixed assets, and ensured the smooth completion of annual investment task. The Company initiated disposal procedures for unclaimed assets and those without utilisation value that were physically present but not recorded in the accounts, effectively reducing the Company's asset management costs and mitigating management risks.

#### 5. *Supply chain management*

During the Period, the Company strengthened its supply chain management, improved resilience to market. In line with the Company's business development plans, the Company implemented penetrative task management in collaboration with affiliated units. To accommodate the growth of the cable assembly business, the Company optimised the layout of new regional warehouses. 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. The Company refined the assessment scheme for project completion rate, rationally applied the assessment results, further improving the effectiveness of plan execution.



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### 6. 質量管理

於本期間，本公司持續提升質量管理體系，完成過程梳理、分析和流程優化，完成《QEOHS管理手冊》及69份程序文件、管理辦法的制修訂，實現GB、GJB、IRIS三個質量管理體系標準有關產品策劃及設計開發條款的整合。加強資質管理，通過環境和職業健康安全體系、GJB質量體系(含擴項)、IRIS管理體系(第1階段)及CRCC、3C、TUV產品認證現場審核，進一步擴展管理體系覆蓋範圍。上半年，通過整合現有檢驗人員資源，制定並實施人員複合能力培養計劃，優化並完善檢驗管理控制程序，公司檢驗能力有效提高，保障產品質量數據能夠及時準確向相關方傳遞、預警。

### 7. 信息化建設

於本期間，本公司對各業務單位ERP系統進行整合，優化生產過程管理應用模塊，進一步提高公司生產計劃整體運營效率。持續開展園區安防系統提升建設，重新規劃實施監控系統弱電線路及監控點位，為進一步提升園區安防能力奠定基礎。

### 6. Quality management

During the Period, the Company continued to improve the quality management system, completed process review, analysis and optimization, completed the formulation and revision of QEOHS Management Manual and 69 procedure documents and management measures. The Company achieved the integration of product planning and design development across three quality management system standards: GB, GJB, and IRIS. The Company strengthened qualification management by successfully passing on-site audits for the environmental and occupational health and safety system, GJB quality system (including expansion), IRIS management system (phase 1) and CRCC, 3C, TUV product certifications, further expanding the coverage of the management system. In the first half of the year, the Company improved its inspection capabilities effectively, and safeguarded the transmission of data of product quality and early warning to relevant parties timely and accurately by integrating existing inspection personnel resources, formulating and implementing the plans for developing composite skills in personnel, optimizing and improving inspection management control procedures.

### 7. Construction of informatisation work

During the Period, the Company integrated the Enterprise Resource Planning of each business unit, optimised the application module of production process management, further enhancing the overall operation efficiency of the Company's production plan. The Company continued to improve the industrial park's security system by redesigning and implementing the weak current wiring for the surveillance system and repositioning the monitoring points, laying the foundation for further enhancing the park's security capabilities.

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### 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，制定並實施《安全生產治本攻堅三年行動方案》，強化安全生產責任制落實；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，組織安全生產專項培訓、安全與環保「雙宣傳月」專題培訓、「三類關鍵人員」培訓。於本期間，未發生安全、環保事故，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，識別2024年度企業重點管控風險5項，確立7項重點管控風險，設置25項監控閾值。同時，對確立的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2023年度內控自評價發現5項內控缺陷整改。

### 8. Safety management

During the Period, the Company improved the control of safety production management objectives and indicators, formulated and implemented the “Three-Year Action Plan for Conducting Safety Production”, strengthened the implementation of the safety production responsibility system. The Company regularly carried out safety inspections and hidden dangers investigation, supervised the implementation of hidden dangers rectification, strengthened safety production education and training. The Company organised specialised safety production training sessions, a dual-promotion month for safety and environmental protection, and training for “Three Categories of Key Personnel”. During the Period, there was no safety and environmental protection accidents, and the overall operation of the Company’s safety production situation was 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 5 key corporate risks for focused control in 2024 and establishing 7 priority control risks with 25 monitoring thresholds. Meanwhile, 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 5 internal control defects identified in the internal control self-evaluation in 2023.

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### (三) 財務分析

於二零二四年六月三十日，本集團資產總值為人民幣1,003,258,677.86元，較去年年末的人民幣995,768,004.39元上升0.75%。其中非流動資產總值為人民幣239,019,897.42元，佔資產總值的23.82%，較去年年末的人民幣245,322,885.31元下降2.57%。

於二零二四年六月三十日，本集團流動資產總值為人民幣約764,238,780.44元，佔資產總值的76.18%，較去年年末的人民幣750,445,119.08元上升1.84%。本集團於本期間之經營業務現金流量淨額為人民幣103,007,492.33元，去年同期經營業務現金流量淨額為人民幣-50,029,852.32元，上升305.89%。

於二零二四年六月三十日，本集團銀行結餘及現金（包括有負擔的存款）為人民幣472,771,617.31元，較去年年末的人民幣373,607,624.23元增加26.54%。

於二零二四年六月三十日，本集團負債總額為人民幣136,976,152.11元（於二零二三年十二月三十一日：人民幣130,693,326.04元），負債對總資產比率為13.65%，較去年年末的13.12%上升0.53%，其中一年內到期銀行及其他貸款為人民幣459,594.28元。

於本期間內，本集團未有其他集資活動。

於本期間內，本集團的銷售費用、管理費用、研發費用和財務費用分別為人民幣2,608,259.24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，較去年同期的人民幣2,273,531.19元、人民幣32,127,316.45元、人民幣4,752,554.74元及人民幣-5,785,782.36元，分別增加14.72%、減少35.88%、增加43.02%及減少利息收入人民幣2,628,060.53元。

### (III) FINANCIAL ANALYSIS

As at 30 June 2024, the Group's total assets amounted to RMB1,003,258,677.86 representing an increase of 0.75% from RMB995,768,004.39 as at the end of last year, of which the total non-current assets amounted to RMB239,019,897.42, accounting for 23.82% of the total assets and representing a decrease of 2.57% from RMB245,322,885.31 as at the end of last year.

As at 30 June 2024, the Group's total current assets amounted to approximately RMB764,238,780.44, accounting for 76.18% of total assets and representing an increase of 1.84% from RMB750,445,119.08 as at the end of last year. The net cash flows from operating activities of the Group for the Period amounted to RMB103,007,492.33, while the net cash flows from operating activities for the corresponding period last year amounted to RMB-50,029,852.32, representing an increase of 305.89%.

As at 30 June 2024, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB472,771,617.31, representing an increase of 26.54% from RMB373,607,624.23 as at the end of last year.

As at 30 June 2024, the Group's total liabilities amounted to RMB136,976,152.11 (as at 31 December 2023: RMB130,693,326.04). The liability-to-total-asset ratio was 13.65%, representing an increase of 0.53% as compared with 13.12% as at the end of last year. Bank and other loans due within one year amounted to RMB459,594.28.

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

During the Period, the Group's selling expenses, administrative expenses, research and development costs and finance costs amounted to RMB2,608,259.24, RMB20,601,215.58, RMB6,797,216.90 and RMB-3,547,075.06, respectively, representing an increase of 14.72%, a decrease of 35.88%, an increase of 43.02% and a decrease in interest income of RMB2,628,060.53 from RMB2,273,531.19, RMB32,127,316.45, RMB4,752,554.74 and RMB-5,785,782.36 for the corresponding period last year, respectively.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

於本期間內，本集團的平均毛利率為19.70%，較去年同期的24.66%下降4.96%。

### 1. 資金流動性分析

於二零二四年六月三十日，本集團資金流動比率及速動比率(流動資產總值減存貨、預付款項及其他流動資產，再除以流動負債總值)分別為約9.54及約8.36。

### 2. 財政資源分析

於二零二四年六月三十日，本集團共獲長期借款為人民幣4,288,140.10元。而本集團銀行存款及現金達人民幣472,771,617.31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

於二零二四年六月三十日，本集團並無或有負債(二零二三年十二月三十一日：無)。

During the Period, the average gross profit margin of the Group was 19.70%, representing a decrease of 4.96% from 24.66% for the corresponding period last year.

### 1. Analysis of liquidity

As at 30 June 2024, the Group's current ratio and quick ratio (total current assets less inventory, advances paid and other current assets, then divided by total current liabilities) were approximately 9.54 and approximately 8.36, respectively.

### 2. Analysis of financial resources

As at 30 June 2024, the Group's long-term borrowings amounted to RMB4,288,140.10. As the Group's bank deposits and cash amounted to RMB472,771,617.31, 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 2024, the Group had no contingent liabilities (31 December 2023: Nil).

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### (四) 業務展望

二零二四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。

#### 一、經營形勢及採取的措施

##### 1. 光纖業務

面對光纖市場供過於求，光纖價格下降的嚴峻市場環境，一是做好生產管理及設備維保，保證下半年產線正常運行，減少停工停產的時間；二是維繫傳統客戶，挖掘客戶新的需求，開拓新客戶，選擇性參與競爭；三是加大高附加值產品的推廣力度，積極拓寬海外市場；四是優化新品生產工藝，提高合格率，爭取形成簽約訂單。

##### 2. 線纜業務

加快新品研發進度，結合光電業務與電纜組件業務的新產品，拓展線纜產品譜系，並形成新品批量生產能力；不斷強化工藝創新，加強品質管控，保障產品的順利交付；積極開拓市場，擴大市場份額，持續推進進入目標軌交纜配套單位合格供方名單。

### (IV) BUSINESS OUTLOOK

In the second half of 2024, 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.

#### I. Operating situation and measures taken

##### 1. Cable fibers business

In the face of a challenging market environment characterised by the oversupply in the optical fibre market and declining fibre prices, the Company has implemented several strategies. First, the Company has focused on improving production management and equipment maintenance to ensure normal operation of production lines in the second half of the year, minimising downtime and production stoppages. Second, the Company will maintain relationships with traditional customers, exploring their new needs, developing new clients, and selectively participating in market competition. Third, the Company will increase its effort to promote high value-added products and actively expanding into overseas markets. Fourth, the Company will optimise production processes for new products, improve yield rate, and strive to secure signed orders.

##### 2. Cable business

The Company accelerated the research and development progress of new products, integrated the new products of optoelectronic business and cable component business to expand the cable product portfolio and establish batch production capabilities for these new items. The Company continuously strengthened process innovation, strengthened quality control, and ensured the smooth delivery of products. The Company actively expands its market presence and increases its market share, while persistently working towards the inclusion in the list of qualified suppliers of target rail transit cable supporting units.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 3. 光電業務

積極跟進客戶需求，開展新產品推廣，重點推進多個產品替代換型並爭取訂單；加快光纖環、波分復用器、光模塊等產品研發進度，開展產品試製與測試，根據產品測試結果不斷調整改進，實現迭代優化，提高產品核心競爭力。

### 4. 電纜組件業務

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；加大新品研發力度，開展更高頻段半剛電纜組件技術攻關；開展提質增效工作，完成檢測工裝的設計、生產及應用。

### 3. *Optoelectronic business*

The Company actively followed up on customer needs, carried out new product promotion, with a focus on advancing product replacements and upgrades for multiple items to secure orders. The Company accelerated the progress of the research & development of products such as fiber optic rings, wavelength division multiplexers, optical module. The Company conducts product trials and tests, continuously adjusting and improving based on test results to achieve iterative optimization and enhance the core competitiveness of products based on the results of product test.

### 4. *Cable component business*

The Company strengthened the efforts in market expansion, centering on securing new orders from existing customers while actively developing new customer base. The Company increased the research and development efforts of new products and carried out higher-frequency semi-rigid cable assembly technology research. The Company implemented quality improvement and efficiency enhancement initiatives, and completed the design, production and application of testing tooling.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 二、管理提升

#### 1. 黨工團建設

堅持黨建引領，推進黨建與業務工作融合，持續開展各級特色創建項目，全面完成年度重點目標任務；持續深化黨建品牌，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」，深入每個聯繫點進行調研，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，開展基層工會星級評定的申報工作；開展讀書活動、專題講座、心理講座等活動，提高職工文化認同感、歸屬感；常態化開展各項慰問工作，提高職工福利福祉；開展崗位練兵、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 Company adhered to the leadership of party building, promoted the integration of party building and business operations, continued to carry out distinctive projects at various level, and fully completed the annual key goals and tasks. The Company continued to deepen the party building brand, innovating methods and approaches in party work. In implementing party building responsibilities, the Company continues to focus on solidifying accountability. Leadership team members strictly fulfill their "dual responsibilities in one post", conducting in-depth research at each liaison point to ensure party-building work and business operations are planned, deployed, and implemented in tandem.

The Company continuously strengthened the construction of trade union, and carried out the application for the star rating of grass-roots trade union. The Company organised reading activities, special lectures, psychological lectures and other activities to enhance the cultural identity and sense of belonging of employees; The Company conducted various welfare activities on a regular basis to improve the welfare and well-being of employees. The Company carried out on-the-job training, improved the delivery ability of products, and enhanced the overall quality and business 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。持續優化薪酬體系，調整薪酬結構，加強業績考核運用，合理制定工資總額及績效獎勵分配方案；加強人才梯隊建設，加大人才培養力度；積極開展業務技能、企業文化等方面培訓，助力員工實現自我成長。

### 3. 財務管理

加強內部管理，持續推進財務共享平台建設，提升財務整體運營效率；夯實合同基礎管理，對合同履行實施有效監控，提升合同管理效率；繼續推進兩金壓降工作，提高資產質量。

### 4. 資產管理

加強固定資產管理，有序推進固定資產投資、盤點、處置工作，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工作，完成2024年度報廢資產計劃申請。

### 2. *Human resource management*

The Company solidly carried out management services of human resource oriented towards "Attracting Talents, Strengthening Training, and Providing good services". The Company continued to optimise the salary system, adjusting the salary structures and enhancing the application of performance appraisal. The Company develops reasonable plans for total salary allocation and performance-based reward distribution. The Company strengthened the talent pipeline and increased the intensity of talent training. The Company actively launched training of business skills and corporate culture to support employees in achieving self-growth.

### 3. *Financial management*

The Company strengthened internal management, continued to promote the construction of a financial shared service platform, and improved the overall efficiency of financial operations. The Company consolidated contract foundation management, implementing effective monitoring of contract fulfillment to improve contract management efficiency. The Company continued to promote the reduction of the accounts receivable and inventory to improve asset quality.

### 4. *Assets management*

The Company strengthened the management of fixed assets, promoted the investment, inventory and disposal of fixed assets in an orderly manner. The Company strictly implemented the fixed asset investment plan according to schedule. The Company is conducting annual fixed asset inventory checks and completing the application for the 2024 asset retirement plan.



## 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，圍繞核心業務產出發揮計劃管理抓手作用，強化計劃管理剛性，全力保障科研生產任務的完成。通過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，全力確保訂單順利交付。

### 6. 質量管理

根據年度質量工作策劃，推動質量管控標準的執行及量化考核，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。完成管理體系內審、管理評審、專項監督檢查（含外包供方）工作；根據產品規劃及市場需求，策劃並組織獲取新資質；確保順利通過GB質量體系、3C產品認證監督審核。

### 5. *Supply chain management*

The Company continued to improve the supply chain management system, enhancing the integrated supply chain support capabilities. The Company focuses on leveraging planning management as a key tool for core business output, strengthening the rigidity of planning management to fully ensure the completion of scientific research and production tasks. Through the comprehensive coordination, monitoring, and support of supply chain management, the Company will consolidate the material support foundation for the delivery of tasks throughout the year and strive to ensure the smooth delivery of orders.

### 6. *Quality management*

Based on the annual quality work planning, the Company promoted the implementation of quality control standards and quantitative assessment, improved the execution capacity oriented towards problem, development and result, supported and safeguarded the industry and scientific research work. The Company completed the internal audit of management system, management review, special project supervision and inspection (including outsourced suppliers). Based on product planning and market demand, the Company will plan and organise the acquisition of new qualifications. The Company will ensure successful passage of GB quality system and 3C product certification supervisory audits.

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

### 7. 信息化建設

充分開展用戶調研，協同兄弟單位完成項目管理軟件建設；配合ERP系統建設，提升基礎數據質量，確定建設方案，積極推動數字化應用「駕駛艙」進入實施階段；開展ERP系統試運行，推動ERP系統由試運行平穩向正式運行轉換。

### 8. 安全管理

加強安全培訓，提高安全素質，完成安全生產治本攻堅三年行動中的危險作業崗位名錄及實操培訓；強化監督檢查，堅持常態管控，完成在用老舊設備電氣線路老化專項整治；開展消防月特色活動；完成安全生產標準化三級達標自評審工作。

### 9. 風險控制

培養幹部員工風險防範、合規依法的護企意識和管理能力，守住不發生重大風險底線；持續開展風險評估、風險監控預警、風險事件處置及跟蹤監測、加強風險信息化建設等工作。構建「大監督、大風控」體系，統籌協調各監督體系融合發力、協同高效運行；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。

### 7. Construction of informatisation work

The Company conducts comprehensive user research and collaborates with affiliated units to complete the development of project management software. In coordination with the ERP system construction, the Company improves the quality of basic data and finalising the construction plan. The Company actively promotes the implementation phase of the digital application “cockpit”. The Company is initiating the trial operation of the ERP system, and is facilitating its smooth transition from trial operation to formal operation.

### 8. Safety management

The Company strengthened safety training to enhance safety quality, completed the dangerous work position directory and practical training as part of the three-year action plan for fundamental safety production improvement. The Company strengthened supervision and inspection, maintained regular control measures, and completed the special rectification of the ageing of electrical circuits of the old equipment in use. The Company launched special activities during the Fire Safety Month and completed the self-assessment for achieving the three-level work safety standardisation certification.

### 9. Risk control

The Company cultivated risk prevention awareness and compliance-based management capabilities among cadres and employees, maintaining a bottom line of preventing major risks. The Company continued to carry out the risk assessment, risk monitoring and alerting, risk event handling and follow-up monitoring, and strengthened the construction of risk information system. The Company established a “Big Supervision and Big Risk Control” system, coordinating the integration and efficient operation of various supervisory systems. The Company improved the sharing system and mechanism of information, resources, manpower, and means to enhance supervisory effectiveness and preventive capabilities, fully leveraging the role of the “three lines of defense”.

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 逾期定期存款

於二零二四年六月三十日，本集團未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，亦未有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（中住光纖）於二零二三年十月十六日再次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

於二零二四年六月三十日，本集團未向銀行進行資產抵押貸款（二零二三年十二月三十一日：無）。

### 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 2024, 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. ("Chengdu SEI"), 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 2024, no asset has been pledged by the Group as security for bank loans (31 December 2023: Nil).

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

### 2. 健康安全環保風險

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

### 3. 質量風險

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

### 1. “Two Funds” management risk

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

### 2. Health, safety and environmental risks

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

### 3. Quality risk

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

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 4. 人力資源風險

本集團面臨的人力資源風險指研發技術團隊薄弱；缺乏技術帶頭人。本集團將根據公司整體戰略規劃，業務開展實際需求，制訂年度招聘計劃，加大人才引進力度，通過校園招聘、社會招聘渠道補充缺失人員。

### 5. 生產管理風險

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

### 集團員工及酬金計劃

於二零二四年六月三十日，本集團員工人數為415人（於二零二三年十二月三十一日：442人）。截至二零二四年六月三十日止六個月，員工酬金為人民幣30,607,471.88元（二零二三年同期：人民幣25,893,484.70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。

### 4. Human resources risk

The human resources risk faced by the Group refers to the weakness of the research and development technology team and the lack of technology leaders. The Group will formulate the annual recruitment plan based on the overall strategic planning of the Company and the actual needs of business. The Company will increase its efforts to attract talents and supplement the missing personnel through campus recruitment and social recruitment channels.

### 5. Production management risk

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

### STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2024, the Group had 415 (as at 31 December 2023: 442) employees. For the six months ended 30 June 2024, the remuneration for employees was RMB30,607,471.88 (the corresponding period of 2023: RMB25,893,484.70).

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.

# 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。於二零二四年二月五日，成都四威電子有限公司與成都四威高科技產業園有限公司簽署股權轉讓協議。據此，成都四威電子有限公司同意無償轉讓其所持有本公司之本公司136,000,000股（即34%之股權）予成都四威高科技產業園有限公司。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

於二零二四年六月三十日，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%。於二零二四年六月三十日，香港中央結算（代理人）有限公司（「中央結算公司」），分別代表多個客戶持有本公司股份）所持有的H股為157,806,999股，佔已發行股本的39.45%。

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

### SHAREHOLDINGS OF 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. On 5 February 2024, Chengdu Siwi Electronic Co., Ltd. (成都四威電子有限公司) has entered into an equity transfer agreement with Chengdu Siwi High-Tech Industrial Co, Ltd. (成都四威高科技產業園有限公司), pursuant to which Chengdu Siwi Electronic Co., Ltd. has agreed to transfer 136,000,000 shares of the Company (i.e. 34% of equity interest in the Company) to Chengdu Siwi High-Tech Industrial Co, Ltd. at nil consideration. 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 2024, 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 2024, HKSCC Nominees Limited (“HKSCC”, holding shares of the Company on behalf of various clients) held 157,806,999H Shares, representing 39.45% of the issued share capital of the Company.

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

## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

據中央結算公司申明，於二零二四年六月三十日，持有本公司H股5%或以上的包括以下中央結算系統（「中央結算系統」）參與者：

As indicated by HKSCC, as at 30 June 2024, the Central Clearing and Settlement System (“**CCASS**”) participants holding 5% or more of the H Shares of the Company are shown as follows:

於二零二四年六月三十日 As at 30 June 2024				
		持股數	持H股百分比	佔已發行 總股本百分比
		Number of Shares held	Percentage of H Shares	Percentage of total issued share capital
中央結算系統參與者	CCASS participants			
香港上海滙豐銀行 有限公司	The Hongkong and Shanghai Banking Corporation Limited	24,661,000	15.41%	6.17%
中銀國際證券有限公司	BOCI Securities Limited	12,380,000	7.73%	3.10%
安信國際證券(香港) 有限公司	Essence International Securities (Hong Kong) Limited	9,558,000	5.97%	2.39%
盈透證券香港有限公司	Interactive Brokers Hong Kong Limited	8,110,000	5.06%	2.03%

除上述披露者外，於二零二四年六月三十日，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 2024, 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

於二零二四年六月三十日，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，或根據香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄C3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」）而須知會本公司及聯交所的權益及淡倉。

### • Shareholdings of Directors and Supervisors

As at 30 June 2024, 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 Rules Governing the Listing of Securities (the “**Listing Rules**”) on the Stock Exchange.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

- **足夠之公眾持股量**  
根據本公司所得之公開資料，以及在各董事最佳認知範圍內，本公司確認於本期間及截至本報告日期，本公司公眾持股量足夠。
- **購買、出售或贖回本公司上市證券**  
於本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司之任何上市證券。
- **可兌換證券、購股權、認股權證或相關權利**  
本公司於本期間內並無發行任何可兌換證券、購股權、認股權證或相關權利。
- **Sufficient public float**  
According to public information available to the Company and to the best knowledge of each Director, the Company confirmed that a sufficient public float was maintained during the Period and as at the date of this report.
- **Purchase, sale or redemption of listed securities of the Company**  
During the Period, neither the Company nor any of its subsidiaries had purchased, sold or redeemed any of the Company's listed securities.
- **Convertible securities, share options, warrants or relevant entitlements**  
During the Period, the Company did not issue any convertible securities, share options, warrants or relevant entitlements.

### 重大收購事項及出售事項

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

### 外匯風險

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

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

### MATERIAL ACQUISITIONS AND DISPOSAL

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

### FOREIGN EXCHANGE EXPOSURE

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

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



## 管理層討論及分析

# MANAGEMENT DISCUSSION AND ANALYSIS

### 中期股息

董事會建議截至二零二四年六月三十日止六個月不派發中期股息（截至二零二三年六月三十日止六個月未派發中期股息）。

### 審核委員會

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

審核委員會主要負責有關本公司內部監控及財務匯報及報告等事宜，並就委任及／或辭退外部核數師向董事會提出建議。審核委員會已審閱本集團截至二零二四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二零二四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。

### 報告期後事項

董事會並不知悉二零二四年六月三十日後及直至本報告日期發生任何其他重大事項須予披露。

### INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the six months ended 30 June 2024 (no interim dividend was paid for the six months ended 30 June 2023).

### AUDIT COMMITTEE

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

The Audit Committee is primarily responsible for the internal control and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors. The Audit Committee has reviewed the Group’s unaudited interim consolidated financial statements and interim results for the six months ended 30 June 2024. The Audit Committee considers that the unaudited interim consolidated financial statements and interim results for the six months ended 30 June 2024 have complied with the requirements of applicable accounting standards and laws and adequate disclosures have been made.

### EVENT AFTER THE REPORTING PERIOD

The Board is not aware of any other significant events requiring disclosure that have taken place subsequent to 30 June 2024 and up to the date of this report.

# 管理層討論及分析

## MANAGEMENT DISCUSSION AND ANALYSIS

### 企業管治守則

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

董事會認為，本公司於本期間內已按照聯交所上市規則附錄C1所載，於二零二四年一月一日至二零二四年六月三十日期間一直遵守《企業管治守則》的守則條文。

### 遵守標準守則

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

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

### 於聯交所及本公司網站刊發中期業績公告及中期業績報告

此中期業績公告於聯交所網站 <http://www.hkexnews.hk> 及本公司網站 <http://www.cdc.com.cn> 刊載。本公司二零二四年中期業績報告將於適當時候提供予本公司股東，並於適當時候在上述網站可供查閱。

### CORPORATE GOVERNANCE CODE

The Company 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.

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 2024 to 30 June 2024 as stated in Appendix C1 to the Listing Rules of the Stock Exchange during the Period.

### COMPLIANCE WITH THE MODEL CODE

During the Period, the Company had adopted the Model Code as set out in Appendix 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.

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

This interim results announcement is published on the websites of the Stock Exchange (<http://www.hkexnews.hk>) and the Company (<http://www.cdc.com.cn>). The 2024 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

2024年6月30日 As at 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

(除特別注明外，金額單位均為人民幣元)  
(Amounts in Renminbi, unless otherwise stated)

資產	Assets	附註五 Section V	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>流動資產：</b>	<b>Current Assets:</b>			
貨幣資金	Cash and bank balance	註釋 Note 1	<b>472,771,617.31</b>	373,607,624.23
交易性金融資產	Financial assets held for trading			
衍生金融資產	Derivative financial asset			
應收票據	Notes receivable	註釋 Note 2	<b>49,803,161.31</b>	95,179,226.19
應收賬款	Account receivable	註釋 Note 3	<b>103,166,163.83</b>	125,202,788.78
應收款項融資	Receivable financing	註釋 Note 4	<b>42,456,117.61</b>	41,011,605.83
預付款項	Advances paid	註釋 Note 5	<b>3,892,335.26</b>	11,336,285.41
其他應收款	Other receivables	註釋 Note 6	<b>1,908,713.64</b>	3,683,228.72
存貨	Inventories	註釋 Note 7	<b>90,240,671.48</b>	99,779,109.17
合同資產	Contract Assets			
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets	註釋 Note 8		645,250.75
<b>流動資產合計</b>	<b>Total Current Assets</b>		<b><u>764,238,780.44</u></b>	<u>750,445,119.08</u>

# 合併資產負債表

## CONSOLIDATED BALANCE SHEET

2024年6月30日 As at 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

(除特別注明外，金額單位均為人民幣元)  
(Amounts in Renminbi, unless otherwise stated)

資產	Assets	附註五 Section V	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>非流動資產：</b>	<b>Non-current Assets:</b>			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term accounts receivable			
長期股權投資	Long-term equity investments	註釋 Note 9	<b>28,490,316.27</b>	29,661,449.35
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	註釋 Note 10	<b>63,604,802.93</b>	66,012,849.35
固定資產	Fixed assets	註釋 Note 11	<b>110,410,030.57</b>	111,882,697.85
在建工程	Construction in process	註釋 Note 12	<b>2,485,133.95</b>	3,213,801.20
生產性生物資產	Productive biological assets			
油氣資產	Oil&gas assets			
使用權資產	Right-of-use assets			
無形資產	Intangible assets	註釋 Note 13	<b>31,193,227.89</b>	30,720,442.21
開發支出	Capitalised R&D expenses			
商譽	Goodwill			
長期待攤費用	Long-term deferred expenses	註釋 Note 14	<b>2,649,660.15</b>	1,972,185.95
遞延所得稅資產	Deferred income tax assets	註釋 Note 15		
其他非流動資產	Other non-current assets	註釋 Note 16	<b>186,725.66</b>	1,859,459.40
			<hr/>	<hr/>
<b>非流動資產合計</b>	<b>Total Non-current Assets</b>		<b>239,019,897.42</b>	245,322,885.31
<b>資產總計</b>	<b>Total Assets</b>		<b>1,003,258,677.86</b>	995,768,004.39

(後附財務報表附註為財務報表的組成部分)

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

# 合併資產負債表

## CONSOLIDATED BALANCE SHEET

2024年6月30日 As at 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

(除特別注明外，金額單位均為人民幣元)  
(Amounts in Renminbi, unless otherwise stated)

負債和股東權益	Liabilities and equity	附註五 Section V	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>流動負債：</b>	<b>Current Liabilities:</b>			
短期借款	Short-term borrowings			
交易性金融負債	Financial liabilities held for trading			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付帳款	Accounts payable	註釋Note 17	45,523,072.16	28,233,898.59
預收款項	Advances received	註釋Note 18	591,783.45	559,155.80
合同負債	Contract liabilities	註釋Note 19	1,869,235.06	820,726.09
應付職工薪酬	Employee benefits payable	註釋Note 20	11,476,113.06	11,521,445.23
應交稅費	Taxes and rates payable	註釋Note 21	3,456,384.74	4,415,396.76
其他應付款	Other payables	註釋Note 22	15,586,720.17	18,017,381.92
持有待售負債	Liabilities held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year	註釋Note 23	459,594.28	471,441.50
其他流動負債	Other current liabilities	註釋Note 24	1,149,255.45	3,788,699.64
<b>流動負債合計</b>	<b>Total Current Liabilities</b>		<b>80,112,158.37</b>	67,828,145.53
<b>非流動負債：</b>	<b>Non-current Liabilities:</b>			
長期借款	Long-term borrowings	註釋Note 25	3,828,545.82	4,162,957.17
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	perpetual bonds			
租賃負債	Lease Liabilities			
長期應付款	Long-term accounts payable			
長期應付職工薪酬	Long-term employee benefits payable	註釋Note 26	9,194,230.22	13,550,155.94
預計負債	Provisions			
遞延收益	Deferred income	註釋Note 27	43,841,217.70	45,152,067.40
遞延所得稅負債	Deferred tax liabilities			
其他非流動負債	Other non-current liabilities			
<b>非流動負債合計</b>	<b>Total Non-current Liabilities</b>		<b>56,863,993.74</b>	62,865,180.51
<b>負債合計</b>	<b>Total Liabilities</b>		<b>136,976,152.11</b>	130,693,326.04

# 合併資產負債表

## CONSOLIDATED BALANCE SHEET

2024年6月30日 As at 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

(除特別注明外，金額單位均為人民幣元)  
(Amounts in Renminbi, unless otherwise stated)

負債和股東權益	Liabilities and equity	附註五 Section V	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>股東權益：</b>	<b>Owners' Equity:</b>			
股本	Share capital	註釋Note 28	<b>400,000,000.00</b>	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	perpetual bonds			
資本公積	Capital reserves	註釋Note 29	<b>641,928,122.08</b>	641,928,122.08
減：庫存股	Less: Treasury stock			
其他綜合收益	Other Comprehensive Income			
專項儲備	Special reserves	註釋Note 30	<b>685,034.13</b>	54,983.07
盈餘公積	Surplus reserves	註釋Note 31	<b>8,726,923.61</b>	8,726,923.61
未分配利潤	Retained earnings	註釋Note 32	<b>-271,798,320.16</b>	-274,062,703.01
<b>歸屬於母公司股東權益合計</b>	<b>Total equity attributable to the parent company</b>		<b><u>779,541,759.66</u></b>	<u>776,647,325.75</u>
<b>少數股東權益</b>	<b>Non-controlling interest</b>		<b><u>86,740,766.09</u></b>	<u>88,427,352.60</u>
<b>股東權益合計</b>	<b>Total Owners' Equity</b>		<b><u>866,282,525.75</u></b>	<u>865,074,678.35</u>
<b>負債和股東權益總計</b>	<b>Total Liabilities and Owners' Equity</b>		<b><u>1,003,258,677.86</u></b>	<u>995,768,004.39</u>

(後附財務報表附註為財務報表的組成部分)

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

# 合併利潤表

## CONSOLIDATED INCOME STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

(除特別註明外，金額單位均為人民幣元)

(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註五 Section V	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、營業總收入	I. Total operating Revenue	註釋Note 33	<b>143,945,328.65</b>	156,171,066.88
減：營業成本	Less: Cost of sales	註釋Note 33	<b>115,584,432.92</b>	117,657,655.83
税金及附加	Tax and surcharge	註釋Note 34	<b>3,859,764.57</b>	4,303,125.19
銷售費用	Marketing expenses	註釋Note 35	<b>2,608,259.24</b>	2,273,531.19
管理費用	Administration expenses	註釋Note 36	<b>20,601,215.58</b>	32,127,316.45
研發費用	R&D expenses	註釋Note 37	<b>6,797,216.90</b>	4,752,554.74
財務費用	Financial costs	註釋Note 38	<b>-3,547,075.06</b>	-5,785,782.36
其中：利息費用	Including: Interest expenses		<b>34,368.28</b>	36,655.07
利息收入	Interest income		<b>3,493,378.70</b>	6,121,439.23
加：其他收益	Add: Other income	註釋Note 39	<b>1,460,797.34</b>	1,328,460.24
投資收益	Investment income (or less: loss)			
(損失以「-」號填列)		註釋Note 40	<b>-1,171,133.08</b>	-914,507.35
其中：對聯營企業和	Including: Investments income from			
合營企業的投資	joint ventures and			
收益	associates		<b>-1,171,133.08</b>	-914,507.35
以攤餘成本計量的	Gains from derecognition			
金融資產終止確認	of financial assets at			
收益	amortized cost			
淨敞口套期收益	Net open hedge income			
(損失以「-」號填列)	(or less: loss)			
公允價值變動收益	Gain on changes in fair value			
(損失以「-」號填列)	(or less: loss)			
信用減值損失	Credit impairment loss			
(損失以「-」號填列)	(or less: loss)	註釋Note 41	<b>627,525.63</b>	-623,308.08
資產減值損失	Assets impairment loss			
(損失以「-」號填列)	(or less: loss)			
資產處置收益	Gains on assets disposal			
(損失以「-」號填列)	(or less: loss)	註釋Note 42	<b>1,516,660.83</b>	
二、營業利潤(虧損以「-」號填列)	II. Operating Profit (or less: loss)		<b>475,365.22</b>	633,310.65
加：營業外收入	Add: Non-operating revenue	註釋Note 43	<b>16,368.52</b>	121,339.85
減：營業外支出	Less: Non-operating expenditures	註釋Note 44	<b>11,767.11</b>	115,474.58

# 合併利潤表

## CONSOLIDATED INCOME STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註五 Section V	本期金額 Current period cumulative	上期金額 Preceding period comparative
三、利潤總額(虧損總額以「-」號填列)	III. Profit before tax (or less: loss)		<u>479,966.63</u>	<u>639,175.92</u>
減：所得稅費用	Less: Income tax	註釋 Note 45	-----	-----
四、淨利潤(淨虧損以「-」號填列)	IV. Net profit (or less: net loss)		<u>479,966.63</u>	<u>639,175.92</u>
其中：同一控制下企業合併被合併方在合併前實現的淨利潤	Including: Net profit realized by the merged party under common control before the merger			
(一) 按經營持續性分類	(I) Categorized by continuity of operations			
1. 持續經營淨利潤(淨虧損以「-」號填列)	1. Net profit from continuing operations (or less: loss)		<u>479,966.63</u>	639,175.92
2. 終止經營淨利潤(淨虧損以「-」號填列)	2. Net profit from discontinued operations (or less: loss)			
(二) 按所有權歸屬分類	(II) Categorized by the portion of equity ownership			
1. 歸屬於母公司所有者的淨利潤(淨虧損以「-」號填列)	1. Net profit attributable to owners of parent company (or less: loss)		<u>2,264,382.85</u>	-2,453,057.48
2. 少數股東損益(淨虧損以「-」號填列)	2. Net profit attributed to non-controlling shareholders (or less: loss)		<u>-1,784,416.22</u>	3,092,233.40



# 合併利潤表

## CONSOLIDATED INCOME STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註五 Section V	本期金額 Current period cumulative	上期金額 Preceding period comparative
五、其他綜合收益的稅後淨額	V. Other comprehensive income after tax			2,506,371.00
歸屬於母公司所有者的其他 綜合收益的稅後淨額	Items attributable to the owners of the parent company			2,506,371.00
(一) 不能重分類進損益的其他 綜合收益	(I) Not to be reclassified subsequently to profit and loss			2,506,371.00
1. 重新計量設定受益 計劃淨變動額	1. Changes in remeasurement on the net defined benefit plan			
2. 權益法下不能轉損益的 其他綜合收益	2. Items under equity method that will not be reclassified to profit and loss			
3. 其他權益工具投資 公允價值變動	3. Changes in fair value of other equity instrument investments			2,506,371.00
4. 企業自身信用風險 公允價值變動	4. Changes in fair value of own credit risk			
5. 其他	5. Others			
(二) 將重分類進損益的其他綜合 收益	(II) To be reclassified subsequently to profit and loss			
1. 權益法下可轉損益的 其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值 變動	2. Changes in fair value of other debt investments			

# 合併利潤表

## CONSOLIDATED INCOME STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註五 Section V	本期金額 Current period cumulative	上期金額 Preceding period comparative
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. Differences on translation of foreign currency financial statements			
歸屬於少數股東的其他綜合 收益的稅後淨額	<b>Items attributable to non- controlling shareholders</b>			
六、綜合收益總額	<b>VI. Total comprehensive income</b>		<b>479,966.63</b>	3,145,546.92
歸屬於母公司所有者的 綜合收益總額	Items attributable to the owners of the parent company		<b>2,264,382.85</b>	53,313.52
歸屬於少數股東的 綜合收益總額	Items attributable to non-controlling shareholders		<b>-1,784,416.22</b>	3,092,233.40
七、每股收益	<b>VII. Earning per share(EPS)</b>			
(一) 基本每股收益	(I) Basic EPS (yuan per share)		<b>0.0057</b>	-0.01
(二) 稀釋每股收益	(II) Diluted EPS (yuan per share)		<b>0.0057</b>	-0.01

(後附財務報表附註為財務報表的組成部分)

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

# 合併現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註五 Section V	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash receipts from sales of goods or rendering of services		216,991,154.18	118,926,051.28
收到的稅費返還	Receipts of tax refund			3,656.63
收到其他與經營活動有關的現金	Other cash receipts related to operating activities	註釋 Note 46	11,543,663.06	38,910,830.27
經營活動現金流入小計	Subtotal of cash inflows from operating activities		228,534,817.24	157,840,538.18
購買商品、接受勞務支付的現金	Cash payment for goods purchased and service received		69,883,512.25	124,109,420.60
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		29,947,858.87	56,702,055.34
支付的各项稅費	Cash payments for taxes and rates		6,588,758.65	7,821,286.86
支付其他與經營活動有關的現金	Other cash payments related to operating activities	註釋 Note 46	19,107,195.14	19,237,627.70
經營活動現金流出小計	Subtotal of cash outflows from operating activities		125,527,324.91	207,870,390.50
經營活動產生的現金流量淨額	Net cash flows from operating activities		103,007,492.33	-50,029,852.32

# 合併現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註五 Section V	本期金額 Current period cumulative	上期金額 Preceding period comparative
<b>二、投資活動產生的現金流量：</b>	<b>II. Cash flows from investment activities:</b>			
收回投資所收到的現金	Cash receipts from withdrawal of investments			3,920,000.00
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		<b>2,010,000.00</b>	
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business unites			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities		<b>2,010,000.00</b>	3,920,000.00
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		<b>5,503,304.26</b>	2,066,135.68
投資支付的現金	Cash payments for investments			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payment related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		<b>5,503,304.26</b>	2,066,135.68
投資活動產生的現金流量淨額	<b>Net cash flows from investing activities</b>		<b>-3,493,304.26</b>	1,853,864.32

# 合併現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註五 Section V	本期金額 Current period cumulative	上期金額 Preceding period comparative
<b>三、籌資活動產生的現金流量：</b>	<b>III. Cash flows from financing activities:</b>			
吸收投資收到的現金	Cash receipts from absorbing investments			
其中：子公司吸收少數股東 投資收到的現金	Including: Cash received by subsidiaries from non-controlling shareholders as investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的 現金	Other cash receipts related to financing activities			
			-----	-----
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash payments for the repayment of borrowings		<b>236,145.68</b>	224,065.77
分配股利、利潤或償付利息 支付的現金	Cash payments for distribution of dividends or profits and for interest expenses		<b>34,368.28</b>	36,655.07
			-----	-----
其中：子公司支付給少數股東 的股利、利潤	Including: Cash paid by subsidiaries to non-controlling shareholders as dividend or profit			
支付其他與籌資活動有關的 現金	Other cash payments related to financing activities			
			-----	-----
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		<b>270,513.96</b>	260,720.84
籌資活動產生的現金流量淨額	<b>Net cash flows from financing activities</b>		<b>-270,513.96</b>	-260,720.84

# 合併現金流量表

## CONSOLIDATED CASH FLOW STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註五 Section V	本期金額 Current period cumulative	上期金額 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash & cash equivalents			
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		<u>99,243,674.11</u>	<u>-48,436,708.84</u>
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		<u>373,527,943.20</u>	<u>479,183,690.14</u>
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		<u>472,771,617.31</u>	<u>430,746,981.30</u>

(後附財務報表附註為財務報表的組成部分)

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

# 合併股東權益變動表

## CONSOLIDATED CHANGE IN EQUITY

2024年1-6月 For the year ended 30 June 2024

項目	本期金額 (除特別註明外，金額單位均為人民幣元) (Amounts in Renminbi, unless otherwise stated)							股東權益合計 Total equity	
	股本 Share capital	優先股 Preferred shares	其他權益工具 Other equity instruments	資本公積 Capital reserve	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Retained earnings		
Item	Share capital	Preferred shares	Perpetual bonds	Others	Treasury shares	Other comprehensive income	Non-controlling interest	Total equity	
一、上年年末餘額	400,000,000.00			641,928,122.08	54,983.07	8,726,923.61	-274,062,703.01	88,427,352.60	865,074,678.35
加：會計政策變更									
前期差錯更正									
同一控制下企業合併									
其他									
二、本年年初餘額	400,000,000.00			641,928,122.08	54,983.07	8,726,923.61	-274,062,703.01	88,427,352.60	865,074,678.35
三、本年增減變動金額					630,051.06		2,264,382.85	-1,686,586.51	1,207,847.40
(一)綜合收益總額							2,264,382.85	-1,784,416.22	479,966.63
(二)股東投入和減少資本									
1. 股東投入的普通股									
2. 其他權益工具持有者投入資本									
3. 股份支付計入股東權益的金額									
4. 其他									
(三)利潤分配									
1. 提取盈餘公積									
2. 對股東的分配									
3. 其他									
(四)股東權益內部結構									
1. 資本公積轉增股本									
2. 盈餘公積轉增股本									
3. 盈餘公積彌補虧損									
4. 設定受益計劃變動額									
5. 結轉留存收益									
6. 其他									
(五)專項儲備					630,051.06				630,051.06
1. 本期提取					1,222,546.81				1,222,546.81
2. 本期使用					592,495.75				592,495.75
(六)其他									
四、本年年末餘額	400,000,000.00			641,928,122.08	685,034.13	8,726,923.61	-271,798,320.16	86,740,766.09	866,282,525.75

# 合併股東權益變動表

## CONSOLIDATED CHANGE IN EQUITY

2024年1-6月 For the year ended 30 June 2024

項目	歸屬於母公司股東權益										未分配利潤	少數股東權益	Non-controlling interest	股東權益合計
	股本	優先股	其他權益工具	其他	資本公積	減：庫存股	其他綜合收益	專項儲備	盈餘公積	上附金額				
Items	Share capital	Preferred shares	Other equity instruments	Others	Capital reserve	Treasury shares	Other comprehensive income	Special reserve	Surplus reserve	Preceding period comparative	Retained earnings	Minority interest	Total equity	
一、上年年末餘額	400,000,000.00				641,928,122.08		4,916,795.69		8,726,923.61	-299,724,682.19	87,733,321.82		845,590,481.01	
加：會計政策變更														
前期差錯更正														
同一控制下企業合併														
其他														
二、本年年初餘額	400,000,000.00				641,928,122.08		4,916,795.69		8,726,923.61	-299,724,682.19	87,733,321.82		845,590,481.01	
三、本年增減變動金額														
(一)綜合收益總額														
(二)股東投入和減少資本														
1. 股東投入的普通股														
2. 其他權益工具持有者投入資本														
3. 股份支付計入股東權益的金額														
4. 其他														
(三)利潤分配														
1. 提取盈餘公積														
2. 對股東分派														
3. 其他														
(四)股東權益內部結構														
1. 資本公積轉增股本														
2. 盈餘公積轉增股本														
3. 盈餘公積彌補虧損														
4. 設定受益計劃變動額														
5. 其他綜合收益結轉														
6. 其他														
(五)專項儲備														
1. 本期提取														
2. 本期使用														
(六)其他														
四、本年年末餘額	400,000,000.00				641,928,122.08		7,423,166.69		8,726,923.61	-302,777,739.67	90,825,555.22		846,726,027.93	

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



# 母公司資產負債表

## PARENT COMPANY BALANCE SHEET

2024年6月30日 As at 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

資產	Assets	附註十六 Section XVI	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>流動資產：</b>	<b>Current Assets:</b>			
貨幣資金	Cash and bank balance		<b>338,917,278.54</b>	268,484,446.70
交易性金融資產	Financial assets held for trading			
衍生金融資產	Derivative financial asset			
應收票據	Notes receivable		<b>28,737,773.61</b>	71,953,171.38
應收賬款	Account receivable	註釋 Note 1	<b>79,089,407.97</b>	109,303,796.82
應收款項融資	Receivable financing		<b>18,167,989.65</b>	8,280,000.00
預付款項	Advances paid		<b>1,628,412.91</b>	3,849,653.17
其他應收款	Other receivables	註釋 Note 2	<b>1,807,426.22</b>	3,083,526.87
存貨	Inventories		<b>67,759,001.89</b>	72,634,905.15
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			19,683.27
<b>流動資產合計</b>	<b>Total Current Assets</b>		<b>536,107,290.79</b>	537,609,183.36

# 母公司資產負債表

## PARENT COMPANY BALANCE SHEET

2024年6月30日 As at 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

資產	Assets	附註十六 Section XVI	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>非流動資產：</b>	<b>Non-current Assets:</b>			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term accounts receivable			
長期股權投資	Long-term equity investments	註釋 Note 3	<b>132,010,402.77</b>	133,181,535.85
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		<b>46,971,229.03</b>	48,562,597.27
固定資產	Fixed assets		<b>43,838,177.51</b>	42,275,622.68
在建工程	Construction in process		<b>2,485,133.95</b>	3,213,801.20
生產性生物資產	Productive biological assets			
油氣資產	Oil&gas assets			
使用權資產	Right-of-use assets			
無形資產	Intangible assets		<b>19,153,080.56</b>	18,519,752.16
開發支出	Capitalised R&D expenses			
商譽	Goodwill			
長期待攤費用	Long-term deferred expenses		<b>1,173,066.83</b>	970,191.79
遞延所得稅資產	Deferred income tax assets			
其他非流動資產	Other non-current assets		<b>186,725.66</b>	1,859,459.40
<b>非流動資產合計</b>	<b>Total Non-current Assets</b>		<b>245,817,816.31</b>	248,582,960.35
<b>資產總計</b>	<b>Total Assets</b>		<b>781,925,107.10</b>	786,192,143.71

(後附財務報表附註為財務報表的組成部分)

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

# 母公司資產負債表

## PARENT COMPANY BALANCE SHEET

2024年6月30日 As at 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

(除特別註明外，金額單位均為人民幣元)

(Amounts in Renminbi, unless otherwise stated)

負債和股東權益	Liabilities and equity	附註十六 Section XVI	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>流動負債：</b>	<b>Current Liabilities:</b>			
短期借款	Short-term borrowings			
交易性金融負債	Financial liabilities held for trading			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付帳款	Accounts payable		25,600,831.78	24,128,063.83
預收款項	Advances received		472,154.71	437,162.56
合同負債	Contract liabilities		839,323.50	473,281.70
應付職工薪酬	Employee benefits payable		9,607,333.44	10,099,507.27
應交稅費	Taxes and rates payable		2,030,845.86	4,096,456.53
其他應付款	Other payables		18,728,980.73	20,496,070.68
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		459,594.28	471,441.50
其他流動負債	Other current liabilities		109,112.05	639,820.43
<b>流動負債合計</b>	<b>Total Current Liabilities</b>		<b>57,848,176.35</b>	60,841,804.50
<b>非流動負債：</b>	<b>Non-current Liabilities:</b>			
長期借款	Long-term borrowings		3,828,545.82	4,162,957.17
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	perpetual bonds			
租賃負債	Lease Liabilities			
長期應付款	Long-term accounts payable			
長期應付職工薪酬	Long-term employee benefits payable		9,194,230.22	13,550,155.94
預計負債	Provisions			
遞延收益	Deferred income			
遞延所得稅負債	Deferred tax liabilities			
其他非流動負債	Other non-current liabilities			
<b>非流動負債合計</b>	<b>Total Non-current Liabilities</b>		<b>13,022,776.04</b>	17,713,113.11
<b>負債合計</b>	<b>Total Liabilities</b>		<b>70,870,952.39</b>	78,554,917.61

# 母公司資產負債表

## PARENT COMPANY BALANCE SHEET

2024年6月30日 As at 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

負債和股東權益	Liabilities and equity	附註十六 Section XVI	期末餘額 Closing balance	上期期末餘額 Opening balance
<b>股東權益：</b>	<b>Owners' Equity:</b>			
股本	Share capital		400,000,000.00	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	perpetual bonds			
資本公積	Capital reserves		571,115,356.14	571,115,356.14
減：庫存股	Less: Treasury stock			
其他綜合收益	Other Comprehensive Income			
專項儲備	Special reserves		538,289.56	54,983.07
盈餘公積	Surplus reserves		8,726,923.61	8,726,923.61
未分配利潤	Retained earnings		-269,326,414.60	-272,260,036.72
<b>股東權益合計</b>	<b>Total Owners' Equity</b>		<b>711,054,154.71</b>	<b>707,637,226.10</b>
<b>負債和股東權益總計</b>	<b>Total Liabilities and Owners' Equity</b>		<b>781,925,107.10</b>	<b>786,192,143.71</b>

(後附財務報表附註為財務報表的組成部分)

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

# 母公司利潤表

## PARENT COMPANY INCOME STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註十六 Section XVI	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、營業收入	I. Total operating Revenue	註釋 Note 4	<b>67,726,689.48</b>	51,341,286.93
減：營業成本	Less: Cost of sales	註釋 Note 4	<b>45,251,888.29</b>	31,160,158.01
税金及附加	Tax and surcharge		<b>2,813,459.11</b>	3,029,372.09
銷售費用	Marketing expenses		<b>1,675,536.92</b>	1,364,860.40
管理費用	Administration expenses		<b>15,334,960.08</b>	27,668,252.37
研發費用	R&D expenses		<b>3,585,335.56</b>	1,031,452.55
財務費用	Financial costs		<b>-2,822,829.77</b>	-5,091,459.71
其中：利息費用	Including: Interest expenses		<b>34,368.28</b>	36,655.07
利息收入	Interest income		<b>2,765,340.06</b>	5,418,098.21
加：其他收益	Add: Other income		<b>21,617.27</b>	3,746.30
投資收益（損失以「-」號填列）	Investment income (or less: loss)	註釋 Note 5	<b>-1,171,133.08</b>	-914,507.35
其中：對聯營企業和合營企業的投資收益	Including: Investments income from joint ventures and associates		<b>-1,171,133.08</b>	-914,507.35
以攤餘成本計量的金融資產終止確認收益	Gains from derecognition of financial assets at amortized cost			
淨敞口套期收益（損失以「-」號填列）	Net open hedge income (or less: loss)			
公允價值變動收益（損失以「-」號填列）	Gain on changes in fair value (or less: loss)			
信用減值損失（損失以「-」號填列）	Credit impairment loss (or less: loss)		<b>661,896.39</b>	-670,340.87
資產減值損失（損失以「-」號填列）	Assets impairment loss (or less: loss)			
資產處置收益（損失以「-」號填列）	Gains on assets disposal (or less: loss)		<b>1,516,660.83</b>	

# 母公司利潤表

## PARENT COMPANY INCOME STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註十六 Section XVI	本期金額 Current period cumulative	上期金額 Preceding period comparative
二、營業利潤(虧損以「-」號填列)	II. Operating Profit (or less: loss)		<u>2,917,380.70</u>	<u>-9,402,450.70</u>
加：營業外收入	Add: Non-operating revenue		16,241.42	72,658.19
減：營業外支出	Less: Non-operating expenditures		-----	115,474.58
三、利潤總額(虧損總額以「-」號填列)	III. Profit before tax (or less: loss)		<u>2,933,622.12</u>	<u>-9,445,267.09</u>
減：所得稅費用	Less: Income tax		-----	-----
四、淨利潤(淨虧損以「-」號填列)	IV. Net profit (or less: net loss)		<u>2,933,622.12</u>	<u>-9,445,267.09</u>
(一) 持續經營淨利潤 (淨虧損以「-」號填列)	(I) Net profit from continuing operations (or less: loss)		2,933,622.12	-9,445,267.09
(二) 終止經營淨利潤 (淨虧損以「-」號填列)	(II) Net profit from discontinued operations (or less: loss)			
五、其他綜合收益的稅後淨額	V. Other comprehensive income after tax		-----	<u>2,506,371.00</u>
(一) 不能重分類進損益的其他 綜合收益	(I) Not to be reclassified subsequently to profit and loss			2,506,371.00
1. 重新計量設定受益 計劃淨變動額	1. Changes in remeasurement on the net defined benefit plan			
2. 權益法下不能轉 損益的其他綜合收益	2. Items under equity method that will not be reclassified to profit and loss			
3. 其他權益工具投資 公允價值變動	3. Changes in fair value of other equity instrument investments			2,506,371.00
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

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

(除特別註明外，金額單位均為人民幣元)

(Amounts in Renminbi, unless otherwise stated)

項目	Items	附註十六 Section XVI	本期金額 Current period cumulative	上期金額 Preceding period comparative
(二) 將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit and loss			
1. 權益法下可轉損益的其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3. 金融資產重分類計入其他綜合收益的金額	3. Profit or loss from reclassification of financial assets into other comprehensive income			
4. 其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			
5. 現金流量套期儲備	5. Cash flow hedging reserve			
6. 外幣財務報表折算差額	6. Differences on translation of foreign currency financial statements			
<b>六、綜合收益總額</b>	<b>VI. Total comprehensive income</b>		<b>2,933,622.12</b>	<b>-6,938,896.09</b>

(後附財務報表附註為財務報表的組成部分)

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

# 母公司現金流量表

## PARENT COMPANY CASH FLOW STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註十六 Section XVI	本期金額 Current period cumulative	上期金額 Preceding period comparative
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash receipts from sales of goods or rendering of services		133,882,103.49	21,869,805.56
收到的稅費返還	Receipts of tax refund			3,656.63
收到其他與經營活動有關的現金	Other cash receipts related to operating activities		11,217,892.16	31,380,508.09
經營活動現金流入小計	Subtotal of cash inflows from operating activities		145,099,995.65	53,253,970.28
購買商品、接受勞務支付的現金	Cash payment for goods purchased and service received		30,057,708.99	33,856,856.37
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		22,048,206.62	50,040,868.19
支付的各项稅費	Cash payments for taxes and rates		5,377,164.92	2,859,402.69
支付其他與經營活動有關的現金	Other cash payments related to operating activities		13,894,957.06	18,915,497.73
經營活動現金流出小計	Subtotal of cash outflows from operating activities		71,378,037.59	105,672,624.98
經營活動產生的現金流量淨額	Net cash flows from operating activities		73,721,958.06	-52,418,654.70



# 母公司現金流量表

## PARENT COMPANY CASH FLOW STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註十六 Section XVI	本期金額 Current period cumulative	上期金額 Preceding period comparative
<b>二、投資活動產生的現金流量：</b>	<b>II. Cash flows from investment activities:</b>			
收回投資所收到的現金	Cash receipts from withdrawal of investments			3,920,000.00
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		<b>2,010,000.00</b>	
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business unites			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities		<b>2,010,000.00</b>	3,920,000.00
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		<b>5,028,612.26</b>	475,793.24
投資支付的現金	Cash payments for investments			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payment related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		<b>5,028,612.26</b>	475,793.24
投資活動產生的現金流量淨額	<b>Net cash flows from investing activities</b>		<b>-3,018,612.26</b>	3,444,206.76

# 母公司現金流量表

## PARENT COMPANY CASH FLOW STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註十六 Section XVI	本期金額 Current period cumulative	上期金額 Preceding period comparative
<b>三、籌資活動產生的現金流量：</b>	<b>III. Cash flows from financing activities:</b>			
吸收投資收到的現金	Cash receipts from absorbing investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
			-----	-----
償還債務支付的現金	Cash payments for the repayment of borrowings		<b>236,145.68</b>	224,065.77
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses		<b>34,368.28</b>	36,655.07
			-----	-----
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		<b>270,513.96</b>	260,720.84
			-----	-----
<b>籌資活動產生的現金流量淨額</b>	<b>Net cash flows from financing activities</b>		<b>-270,513.96</b>	-260,720.84

## 母公司現金流量表

# PARENT COMPANY CASH FLOW STATEMENT

2024年1-6月 For the year ended 30 June 2024

編製單位：成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

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

項目	Items	附註十六 Section XVI	本期金額 Current period cumulative	上期金額 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	IV. Effect of foreign exchange rate changes on cash & cash equivalents			
五、現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		70,432,831.84	-49,235,168.78
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		268,484,446.70	376,646,000.25
六、期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		338,917,278.54	327,710,831.47

(後附財務報表附註為財務報表的組成部分)

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

項目	本期金額							Total equity	
	股本	優先股	其他權益工具 永續債	其他	資本公積	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income		
	Share capital	Preferred shares	Perpetual bonds	Others	Capital reserve	Special reserve	Surplus reserve	Retained earning	
一、上年末餘額	400,000,000.00				571,115,356.14	54,983.07	8,726,923.61	-272,240,036.72	707,637,226.10
加：會計政策變更 前期差錯更正 其他									
二、本年初餘額	400,000,000.00				571,115,356.14	54,983.07	8,726,923.61	-272,240,036.72	707,637,226.10
三、本年增減變動金額						483,306.49		2,933,622.12	3,416,928.61
(一) 綜合收益總額								2,933,622.12	2,933,622.12
(二) 股東投入和減少資本									
1. 股東投入的普通股									
2. 其他權益工具持有者投入資本									
3. 股份支付計入股東權益的金額									
4. 其他									
(三) 利潤分配									
1. 提取盈餘公積									
2. 對股東的分配									
3. 其他									
(四) 股東權益內部結構									
1. 資本公積轉增股本									
2. 盈餘公積轉增股本									
3. 盈餘公積彌補虧損									
4. 規定盈餘分配									
5. 其他綜合收益結轉留存收益									
6. 其他									
(五) 專項儲備						483,306.49			483,306.49
1. 本期提取						760,707.78			760,707.78
2. 本期使用						(277,401.29)			(277,401.29)
(六) 其他									
四、本期末餘額	400,000,000.00				571,115,356.14	538,289.56	8,726,923.61	-269,326,414.60	711,054,154.71

# 母公司股東權益變動表

## PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2024年1-6月 For the year ended 30 June 2024

## 母公司股東權益變動表

## PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2024年1-6月 For the year ended 30 June 2024

項目	上期金額							Total equity	
	股本	優先股	其他權益工具 永續債	其他	資本公積	減：庫存股	其他綜合收益		
Items	Share capital	Preferred shares	Perpetual bonds	Others	Capital reserve	Treasury shares	Other comprehensive income	Special reserve	
一、上年末餘額	400,000,000.00				571,115,356.14		4,916,795.69		691,844,883.24
加：會計政策變更									
加：前期差錯更正									
其他									
二、本年年初餘額	400,000,000.00				571,115,356.14		4,916,795.69		691,844,883.24
三、本年增減變動金額									
(一) 綜合收益總額									
(二) 股東投入和減少資本									
1. 股東投入的普通股									
2. 其他權益工具持有者投入資本									
3. 股份支付計入股東權益的金額									
4. 其他									
(三) 利潤分配									
1. 提取盈餘公積									
2. 對股東的分配									
3. 其他									
(四) 股東權益內部結構									
1. 資本公積轉增股本									
2. 盈餘公積轉增股本									
3. 盈餘公積彌補虧損									
4. 設定受益計劃變動									
5. 其他綜合收益結轉留存收益									
6. 其他									
(五) 專項儲備									
1. 本期提取									
2. 本期使用									
(六) 其他									
四、本年年末餘額	400,000,000.00				571,115,356.14		7,423,166.69	8,726,923.61	688,905,987.15

(後附財務報表附註為財務報表的組成部分)

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 一、公司基本情况

## (一) 公司註冊地、組織形式和總部地址

成都四威科技股份有限公司(以下簡稱「公司」)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400,000,000股(每股面值1元),其中:中國普天信息產業股份有限公司出資24,000.00萬元,持股比例為60%;香港上市普通股(H股)股東出資16,000.00萬元,持股比例為40%。公司股票已於1994年12月13日在香港聯合交易所掛牌交易。

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

## I. CORPORATE PROFILE

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

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

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

2024年1-6月 For the six months to 30 June 2024

### 一、公司基本情況(續)

#### (一) 公司註冊地、組織形式和總部地址(續)

根據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。

#### (二) 公司業務性質和主要經營活動

公司屬製造行業，主要產品和服務為電線、電纜製造；出入境檢疫處理。(依法須經批准的項目，經相關部門批准後方可開展經營活動，具體經營項目以相關部門批准文件或許可證件為準)一般項目：儲能技術服務；配電開關控制設備研發；新興能源技術研發；資源再生利用技術研發；在線能源監測技術研發；風電場相關系統研發；電機及其控制系統研發；新能源原動設備製造；海上風電相關系統研發；太陽能發電技術服務；發電機及發電機組製造；輸配電及控制設備製造；智能控制系統集成；信息系統集成服務；智能輸配電及控制設備銷售；合同能源管理；電池銷售；新能源汽車換電設施銷售；光伏設備及元器件銷售；新能源汽車電附件銷售；電線、電纜經營；光纖製造；光纖銷售；光纖製造；光纖銷售；通信設備製造；通信設備銷售；光通信設備製造；光通信設備銷售；電力設施器材製造；電力設施器材銷售；機械電氣設備製造；機械電氣設備銷售；電工機械專用設備製造；電子專用材料製造；

### I. CORPORATE PROFILE (Continued)

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

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

The Company is in the manufacturing industry, and its main products and services are permitted items: wire and cable manufacturing; entry-exit quarantine arrangement at borders. (Items subject to approval in accordance with the laws shall commence operation with approval obtained from the relevant authorities. Definitive operating items shall be subject to the approval documents or license documents granted by the relevant authorities.) General items: energy storage technology services; research and development of distribution switchgear and control equipment; research and development of emerging energy technologies; research and development of resource recycling technologies; research and development of online energy monitoring technologies; research and development of wind farms related systems; research and development of electric motors and control systems; manufacturing of new energy generating equipment; research and development of offshore wind power related systems; technical services for solar power generation; manufacturing of generators and generating units; manufacturing of transmission, distribution and control equipment; integration of intelligent control systems; information systems integration services; sale of intelligent transmission, distribution and control equipment; contract energy management; sale of batteries; sale of battery swap facilities for

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 一、公司基本情況(續)

## (二) 公司業務性質和主要經營活動(續)

專用設備製造(不含許可類專業設備製造); 技術服務、技術開發、技術諮詢、技術交流、技術轉讓、技術推廣; 貨物進出口; 技術進出口; 非居住房地產租賃; 住房租賃; 租賃服務(不含許可類租賃服務); 物業管理; 停車場服務; 企業管理諮詢; 創業空間服務。(除依法須經批准的項目外, 憑營業執照依法自主開展經營活動)

## I. CORPORATE PROFILE (Continued)

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

new energy vehicles; sale of photovoltaic equipment and components; sale of electrical accessories of new energy vehicles; wire and cable business; manufacturing of optical fibers; sale of optical fibers; manufacturing of optical cables; sale of optical cables; manufacturing of communications equipment; sale of communications equipment; manufacturing of optical communications equipment; sale of optical communications equipment; manufacturing of equipment for electrical installations; sale of equipment for electrical installations; manufacturing of mechanical and electrical equipment; sale of mechanical and electrical equipment; manufacturing of special equipment for electrical machinery; manufacturing of electronic special materials; manufacturing of specialized equipment (excluding the manufacture of licensed professional equipment); technical services, technology development, technical consultation, technology exchange, technology transfer, technology promotion; import and export of goods; import and export of technology; leasing of non-residential real estates; house leasing; leasing services (excluding licensed leasing services); property management; parking lot services; business management consultation; entrepreneurial space services.

(Except for items that are subject to approval in accordance with the laws, the business activities shall be conducted independently with the business licenses in accordance with the laws.)



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 一、公司基本情況(續)

#### (三) 合併財務報表範圍

公司本期納入合併範圍的子公司共2戶，詳見附註八、在其他主體中的權益。本期納入合併財務報表範圍的主體與上期相比未發生變化。合併範圍具體包括：

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

#### (四) 財務報表的批准報出

本財務報表業經公司董事會於2024年8月27日批准報出。

### 二、財務報表的編製基礎

#### (一) 財務報表的編製基礎

公司根據實際發生的交易和事項，按照財政部頒佈的《企業會計準則—基本準則》和具體企業會計準則、企業會計準則應用指南、企業會計準則解釋及其他相關規定(以下合稱「企業會計準則」)進行確認和計量，在此基礎上，結合中國證券監督管理委員會《公開發行證券的公司信息披露編報規則第15號—財務報告的一般規定》(2023年修訂)的規定，編製財務報表。

### I. CORPORATE PROFILE (Continued)

#### (III) Consolidation scope

The Company has brought 2 subsidiaries into the consolidation scope in the current period as detailed in VIII. Interest in other entities. Compared with the previous period, the number of entities included in the scope of consolidated financial statements in the current period has no change. It includes:

#### (IV) Approval of financial statements

The financial statements were approved and authorized for issue by the Board of Directors dated 27 August 2024.

### II. PREPARATION BASIS OF THE FINANCIAL STATEMENTS

#### (I) Preparation basis of the financial statements

The Company carried out recognition and measurement based on transactions and events that actually occurred and in accordance with the Accounting Standards for Business Enterprises — Basic Standards issued by the Ministry of Finance, and the specific accounting standards, application guidelines for Accounting Standards for Business Enterprises, interpretations of Accounting Standards for Business Enterprises and other relevant regulations (hereinafter collectively referred to as “Accounting Standards for Business Enterprises”), on the basis of which, the financial statements are prepared in conjunction with the rules of the “Rules Governing the Preparation of Information Disclosures by Companies Issuing Public Securities No. 15 — General Rules on Financial Reporting” (revised in 2023) issued by China Securities Regulatory Commission.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 二、財務報表的編製基礎(續)

## (二) 持續經營

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

## (三) 記帳基礎和計價原則

公司會計核算以權責發生制為記帳基礎。除某些金融工具以公允價值計量外，本財務報表以歷史成本作為計量基礎。資產如果發生減值，則按照相關規定計提相應的減值準備。

## 三、重要會計政策、會計估計

## (一) 具體會計政策和會計估計提示

1. 公司根據實際經營業務特點，依據相關企業會計準則規定制定了具體會計政策和會計估計。詳見本附註三「(十一)金融工具」、「(十二)應收票據」、「(十三)應收賬款」、「(十四)應收款項融資」、「(十五)其他應收款」、「(十六)存貨」、「(二十二)投資性房地產」、「(二十三)固定資產」、「(二十六)使用權資產」、「(二十七)無形資產與開發支出」、「(二十九)長期待攤費用」、「(三十四)收入」。

## II. PREPARATION BASIS OF THE FINANCIAL STATEMENTS (Continued)

## (II) Going concern

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

## (III) Accounting methods and valuation principles

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

## III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES

## (I) Detailed accounting policies and accounting estimates

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (一) 具體會計政策和會計估計提示(續)

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

#### (1) 應收賬款和其他應收款預期信用損失

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

#### (2) 存貨減值的估計

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

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

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

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

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

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

#### (2) Estimation of inventory impairment

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (一) 具體會計政策和會計估計提示(續)

## 2. (續)

## (3) 長期資產減值的估計

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

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

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

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

## 2. (Continued)

## (3) Estimation of impairment of long-term assets

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (一) 具體會計政策和會計估計提示(續)

#### 2. (續)

#### (4) 固定資產的預計使用壽命與預計淨殘值

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

#### (5) 遞延所得稅資產和遞延所得稅負債

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

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

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

#### 2. (Continued)

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (一) 具體會計政策和會計估計提示(續)

## 2. (續)

## (6) 所得稅

在正常的經營活動中，很多交易和事項的最終稅務處理都存在不確定性。在計提所得稅時需要作出重大判斷。如果這些稅務事項的最終認定結果與最初入帳的金額存在差異，該差異將對作出上述最終認定期間的稅金金額產生影響。

## (7) 金融資產的公允價值

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

## (二) 遵循企業會計準則的聲明

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

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

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

## 2. (Continued)

## (6) Income tax

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

## (7) The fair value of financial assets

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

## (II) Statement of compliance

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (三) 會計期間

自公曆1月1日至12月31日止為一個會計年度。

#### (四) 營業週期

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

#### (五) 記帳本位幣

採用人民幣為記帳本位幣。

#### (六) 重要性標準確定方法和選擇依據

項目 Items	重要性標準 Criterion of materiality
重要對外投資 Significant external investment	金額≥100萬元 Value ≥ 1,000,000.00 Yuan
重要非全資子公司 Significant non-wholly owned subsidiaries	淨資產≥1,000萬元 Net Assets ≥ 10,000,000.00 Yuan

#### (七) 同一控制下和非同一控制下企業合併的會計處理方法

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

- (1) 這些交易是同時或者在考慮了彼此影響的情況下訂立的；
- (2) 這些交易整體才能達成一項完整的商業結果；
- (3) 一項交易的發生取決於其他至少一項交易的發生；
- (4) 一項交易單獨看是不經濟的，但是和其他交易一並考慮時是經濟的。

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

#### (III) Accounting period

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

#### (IV) Operating cycle

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

#### (V) Functional currency

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

#### (VI) Criteria for determining materiality, methodology and basis for selection

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

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

- (1) These transactions are entered into simultaneously or with consideration for their mutual influence;
- (2) These transactions collectively produce a complete business outcome;
- (3) The occurrence of one transaction depends on the occurrence of at least one other transaction;
- (4) A transaction is not economic on its own, but it is economic when taken together with other transactions.

## 三、重要會計政策、會計估計(續)

## (七) 同一控制下和非同一控制下企業合併的會計處理方法(續)

## 2. 同一控制下的企業合併

參與合併的企業在合併前後均受同一方或相同的多方最終控制，且該控制並非暫時性的，為同一控制下的企業合併。

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

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

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

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

## 2. Accounting treatment of business combination under common control

The companies participating in the merger are subject to the final control of the same party or the same parties before and after the merger, and the control is not temporary. It is a business combination under the same control.

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

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



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (七) 同一控制下和非同一控制下企業合併的會計處理方法(續)

##### 2. 同一控制下的企業合併(續)

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

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

#### (VII) Accounting treatments of business combination under and not under common control (續)

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (七) 同一控制下和非同一控制下企業合併的會計處理方法(續)

## 3. 非同一控制下的企業合併

參與合併的企業在合併前後不受同一方或相同的多方最終控制，為非同一控制下的企業合併。

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

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

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

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

## 3. Accounting treatment of business combination not under common control

The companies participating in the merger are subject to the final control of the same party or the same parties before and after the merger, and the control is not temporary. It is a business combination under the same control.

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (七) 同一控制下和非同一控制下企業合併的會計處理方法(續)

##### 3. 非同一控制下的企業合併(續)

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

##### 4. 為合併發生的相關費用

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

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

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

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

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

##### 4. Expenses related to the merger

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

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

三、重要會計政策、會計估計(續)

(八) 控制的判斷標準和合併財務報表的編製方法

1. 控制的判斷標準

控制，是指投資方擁有對被投資方的權力，通過參與被投資方的相關活動而享有可變回報，並且有能力運用對被投資方的權力影響其回報金額。

公司在綜合考慮所有相關事實和情況的基礎上對是否控制被投資方進行判斷。一旦相關事實和情況的變化導致對控制定義所涉及的相關要素發生變化的，公司會進行重新評估。相關事實和情況主要包括：

- (1) 被投資方的設立目的。
- (2) 被投資方的相關活動以及如何對相關活動作出決策。
- (3) 投資方享有的權利是否使其目前有能力主導被投資方的相關活動。
- (4) 投資方是否通過參與被投資方的相關活動而享有可變回報。
- (5) 投資方是否有能力運用對被投資方的權力影響其回報金額。
- (6) 投資方與其他方的關係。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(VIII) The criterion of control and compilation method of consolidated financial statements

1. The criterion of control

Control refers to that the investor has the power over the investee, enjoys variable returns through participating in the investee's related activities, and has the ability to use the power over the investee to influence the amount of returns.

The company shall consider whether to control the investee on the basis of comprehensive consideration of all relevant facts and circumstances. If changes in relevant facts and circumstances lead to changes in the relevant elements involved in the definition of control, the Company will re-evaluate. Relevant facts and circumstances mainly include:

- (1) The establishment purpose of the investee.
- (2) the relevant activities of the investee and how to make decisions on the relevant activities.
- (3) Whether the rights enjoyed by the investor make it currently able to dominate the related activities of the investee.
- (4) Whether the investor enjoys variable returns by participating in the related activities of the investee.
- (5) Whether the investor has the ability to use the power over the investee to influence the amount of its return.
- (6) The relationship between the investor and other parties.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (八) 控制的判斷標準和合併財務報表的編製方法(續)

##### 2. 合併範圍

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

##### 3. 合併程序

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

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

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

#### (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

##### 2. Consolidation scope

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

##### 3. Consolidation procedures

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

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

## 三、重要會計政策、會計估計(續)

## (八) 控制的判斷標準和合併財務報表的編製方法(續)

## 3. 合併程序(續)

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

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

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

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

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

## (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

## 3. Consolidation procedures (Continued)

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

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (八) 控制的判斷標準和合併財務報表的編製方法(續)

##### 3. 合併程序(續)

###### (1) 增加子公司或業務

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

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

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

#### (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

##### 3. Consolidation procedures (Continued)

###### (1) Add subsidiaries or business

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (八) 控制的判斷標準和合併財務報表的編製方法(續)

## 3. 合併程序(續)

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

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

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

## (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

## 3. Consolidation procedures (Continued)

- (1) Add subsidiaries or business (Continued)

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

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



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (八) 控制的判斷標準和合併財務報表的編製方法(續)

##### 3. 合併程序(續)

###### (2) 處置子公司或業務

###### 1) 一般處理方法

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

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

#### (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

##### 3. Consolidation procedures (Continued)

###### (2) Disposal of subsidiaries or businesses

###### 1) General treatment

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (八) 控制的判斷標準和合併財務報表的編製方法(續)

## 3. 合併程序(續)

## (2) 處置子公司或業務(續)

## 1) 一般處理方法(續)

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

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

## (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

## 3. Consolidation procedures (Continued)

## (2) Disposal of subsidiaries or businesses (Continued)

## 1) General treatment (Continued)

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (八) 控制的判斷標準和合併財務報表的編製方法(續)

##### 3. 合併程序(續)

###### (2) 處置子公司或業務(續)

###### 2) 分步處置子公司

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

- A. 這些交易是同時或者在考慮了彼此影響的情況下訂立的；
- B. 這些交易整體才能達成一項完整的商業結果；
- C. 一項交易的發生取決於其他至少一項交易的發生；
- D. 一項交易單獨看是不經濟的，但是和其他交易一並考慮時是經濟的。

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

#### (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

##### 3. Consolidation procedures (Continued)

###### (2) Disposal of subsidiaries or businesses (Continued)

###### 2) Step by step disposal of subsidiaries

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

- a) These transactions are entered into simultaneously or with consideration for their mutual influence;
- b) These transactions collectively produce a complete business outcome;
- c) The occurrence of one transaction depends on the occurrence of at least one other transaction;
- d) A transaction is not economic on its own, but it is economic when taken together with other transactions.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (八) 控制的判斷標準和合併財務報表的編製方法(續)

## 3. 合併程序(續)

## (2) 處置子公司或業務(續)

## 2) 分步處置子公司(續)

處置對子公司股權投資直至喪失控制權的各項交易屬於一攬子交易的，公司將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理；但是，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，在合併財務報表中確認為其他綜合收益，在喪失控制權時一並轉入喪失控制權當期的損益。

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

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

## (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

## 3. Consolidation procedures (Continued)

## (2) Disposal of subsidiaries or businesses (Continued)

## 2) Step by step disposal of subsidiaries (Continued)

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (八) 控制的判斷標準和合併財務報表的編製方法(續)

##### 3. 合併程序(續)

###### (3) 購買子公司少數股權

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

###### (4) 不喪失控制權的情況下部分處置對子公司的股權投資

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

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

#### (VIII) The criterion of control and compilation method of consolidated financial statements (Continued)

##### 3. Consolidation procedures (Continued)

###### (3) Purchase of minority stake in subsidiaries

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (九) 現金及現金等價物的確定標準

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

## (十) 外幣業務

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

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

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

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

## (IX) Recognition criteria of cash and cash equivalents

Cash as presented in cash flow statement refers to cash on hand and deposit on demand for payment. Cash equivalents refer to short-term (generally matures within three months from the date of purchase), highly liquid investments that can be readily converted to cash and that are subject to an insignificant risk of changes in value.

## (X) Foreign currency translation

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具

公司在成為金融工具合同的一方時確認一項金融資產或金融負債。

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

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

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

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

#### (XI) Financial Instruments

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

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三、重要會計政策、會計估計(續)

(十一) 金融工具(續)

1. 金融資產的分類、確認和計量

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

- (1) 以攤餘成本計量的金融資產。
- (2) 以公允價值計量且其變動計入其他綜合收益的金融資產。
- (3) 以公允價值計量且其變動計入當期損益的金融資產。

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XI) Financial Instruments (Continued)

1. Recognition, classification and measurement for financial assets

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

- (1) financial assets as subsequently measured at amortized cost
- (2) financial assets as subsequently measured at fair value through other comprehensive income.
- (3) financial assets as subsequently measured at fair value through profit or loss

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

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

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



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 1. 金融資產的分類、確認和計量(續)

###### (1) 分類為以攤餘成本計量的金融資產

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

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

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

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

#### (XI) Financial Instruments (Continued)

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

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 1. 金融資產的分類、確認和計量(續)

(1) 分類為以攤餘成本計量的金融資產(續)

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

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

## (XI) Financial Instruments (Continued)

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 1. 金融資產的分類、確認和計量(續)

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

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

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

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

#### (XI) Financial Instruments (Continued)

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

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 1. 金融資產的分類、確認和計量(續)

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

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

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

## (XI) Financial Instruments (Continued)

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

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 1. 金融資產的分類、確認和計量(續)

- (3) 指定為以公允價值計量且其變動計入其他綜合收益的金融資產(續)

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

- (4) 分類為以公允價值計量且其變動計入當期損益的金融資產

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

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

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

#### (XI) Financial Instruments (Continued)

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

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

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 1. 金融資產的分類、確認和計量(續)

- (4) 分類為以公允價值計量且其變動計入當期損益的金融資產(續)

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

- (5) 指定為以公允價值計量且其變動計入當期損益的金融資產

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

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

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

## (XI) Financial Instruments (Continued)

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

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

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

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

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

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

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2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 1. 金融資產的分類、確認和計量(續)

(5) 指定為以公允價值計量且其變動計入當期損益的金融資產(續)

1) 嵌入衍生工具不會對混合合同的現金流量產生重大改變。

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

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

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

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

#### (XI) Financial Instruments (Continued)

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

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

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 2. 金融負債的分類、確認和計量

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

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

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

## (XI) Financial Instruments (Continued)

## 2. Recognition, classification and measurement for financial liabilities

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

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



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 2. 金融負債的分類、確認和計量(續)

金融負債的後續計量取決於其分類：

(1) 以公允價值計量且其變動計入當期損益的金融負債

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

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

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

#### (XI) Financial Instruments (Continued)

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

Subsequent measurement of financial liabilities depends on their classification:

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

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

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

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 2. 金融負債的分類、確認和計量(續)

## (1) 以公允價值計量且其變動計入當期損益的金融負債(續)

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

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

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

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

## (XI) Financial Instruments (Continued)

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

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

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 2. 金融負債的分類、確認和計量(續)

###### (2) 其他金融負債

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

- 1) 以公允價值計量且其變動計入當期損益的金融負債。
- 2) 金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債。
- 3) 不屬於本條前兩類情形的財務擔保合同，以及不屬於本條第1)類情形的以低於市場利率貸款的貸款承諾。

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

#### (XI) Financial Instruments (Continued)

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

###### (2) Other financial liabilities

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

- 1) A financial liability measured at fair value and the change of which is included in the profit or loss of the current period.
- 2) The transfer of financial assets does not qualify for derecognition or continues to involve financial liabilities arising from the transferred financial assets.
- 3) Financial guarantee contracts that do not fall under the first two categories of this Article, and loan commitments that do not fall under 1) as above at a lower interest rate.

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 2. 金融負債的分類、確認和計量(續)

## (2) 其他金融負債(續)

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

## 3. 金融資產和金融負債的終止確認

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

- 1) 收取該金融資產現金流量的合同權利終止。
- 2) 該金融資產已轉移，且該轉移滿足金融資產終止確認的規定。

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

## (XI) Financial Instruments (Continued)

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

## (2) Other financial liabilities (Continued)

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

## 3. Derecognition of financial assets and financial liabilities

(1) The Company shall derecognize a financial asset if the financial asset meet one of the following conditions, that is, the financial asset shall be removed from its account and balance sheet:

- 1) the contractual rights to the cash flows from the financial asset expire, or
- 2) it transfers the financial asset, and the transfer qualifies for derecognition.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

#### 3. 金融資產和金融負債的終止確認(續)

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

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

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

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

#### (XI) Financial Instruments (Continued)

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

- (2) Derecognition of financial liabilities

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

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

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

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 4. 金融資產轉移的確認依據和計量方法

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

- (1) 轉移了金融資產所有權上幾乎所有風險和報酬的，則終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債。
- (2) 保留了金融資產所有權上幾乎所有風險和報酬的，則繼續確認該金融資產。
- (3) 既沒有轉移也沒有保留金融資產所有權上幾乎所有風險和報酬的(即除本條(1)、(2)之外的其他情形)，則根據其是否保留了對金融資產的控制，分別下列情形處理：
  - 1) 未保留對該金融資產控制的，則終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債。

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

## (XI) Financial Instruments (Continued)

## 4. Recognition and measurement of transferred financial assets

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

- (1) if the Company transfers substantially all the risks and rewards of ownership of the financial asset, the Company shall derecognize the financial asset and recognized separately as assets or liabilities any rights and obligations created or retained in the transfer.
- (2) if the Company retains substantially all the risks and rewards of ownership of the financial asset, the Company shall continue to recognize the financial asset.
- (3) if the Company neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset (other circumstances than (1) or (2) as above), the Company shall determine whether it has retained control of the financial asset. In this case:
  - 1) if the Company has not retained control, it shall derecognize the financial asset and recognized separately as assets or liabilities any rights and obligations created or retained in the transfer.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

#### 4. 金融資產轉移的確認依據和計量方法(續)

##### (3) (續)

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

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

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

#### (XI) Financial Instruments (Continued)

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

##### (3) (Continued)

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 4. 金融資產轉移的確認依據和計量方法(續)

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

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

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

## (XI) Financial Instruments (Continued)

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

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

- 1) the carrying amount (measured at the date of derecognition) and
- 2) the consideration received (including any new asset obtained less any new liability assumed) shall be recognized in profit or loss.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

#### 4. 金融資產轉移的確認依據和計量方法(續)

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

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

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

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

#### (XI) Financial Instruments (Continued)

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

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

- 1) the carrying amount (measured at the date of derecognition) allocated to the part derecognized and
- 2) the consideration received for the part derecognized (including any new asset obtained less any new liability assumed) shall be recognized in profit or loss.

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

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 5. 金融資產和金融負債公允價值的確定方法

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

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

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

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

## (XI) Financial Instruments (Continued)

5. *The fair value of financial assets and financial liabilities*

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

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

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

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# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 6. 金融工具減值

公司對以預期信用損失為基礎進行減值會計處理並確認損失準備。

預期信用損失，是指以發生違約的風險為權重的金融工具信用損失的加權平均值。信用損失，是指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，應按照該金融資產經信用調整的實際利率折現。

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

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

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

#### (XI) Financial Instruments (Continued)

##### 6. Impairment of financial instruments

The Company conducts impairment accounting treatment and recognizes loss allowance based on expected credit losses.

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

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

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

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 6. 金融工具減值(續)

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

- (1) 如果該金融工具的信用風險自初始確認後並未顯著增加，處於第一階段，則按照相當於該金融工具未來12個月內預期信用損失的金額計量其損失準備，並按照賬面餘額和實際利率計算利息收入。
- (2) 如果該金融工具的信用風險自初始確認後已顯著增加但尚未發生信用減值的，處於第二階段，則按照相當於該金融工具整個存續期內預期信用損失的金額計量其損失準備，並按照賬面餘額和實際利率計算利息收入。
- (3) 如果該金融工具自初始確認後已經發生信用減值的，處於第三階段，公司按照相當於該金融工具整個存續期內預期信用損失的金額計量其損失準備，並按照攤餘成本和實際利率計算利息收入。

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

## (XI) Financial Instruments (Continued)

## 6. Impairment of financial instruments (Continued)

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

- (1) If the credit risk of the Financial Instrument has not increased significantly since the initial recognition and is in the first stage, its loss allowance is measured in an amount equivalent to the expected credit losses of the Financial Instrument in the next 12 months, and interest income is calculated based on the carrying amount and the effective interest rate.
- (2) If the credit risk of the financial instrument has increased significantly since the initial recognition but no credit impairment has occurred, it is in the second stage, its loss allowance is measured in an amount equivalent to the lifetime expected credit losses of the financial instrument, and interest income is calculated based on the carrying amount and the effective interest rate.
- (3) If the Financial Instrument has incurred credit impairment since the initial recognition, it is in the third stage, and the Company measures its loss allowance in an amount equivalent to the lifetime expected credit losses of the Financial Instrument and calculates interest income based on amortized cost and the effective interest rate.

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### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 6. 金融工具減值(續)

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

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

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

#### (XI) Financial Instruments (Continued)

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 6. 金融工具減值(續)

## (1) 信用風險顯著增加

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

公司在評估信用風險是否顯著增加時會考慮如下因素：

- 1) 債務人經營成果實際或預期是否發生顯著變化；
- 2) 債務人所處的監管、經濟或技術環境是否發生顯著不利變化；
- 3) 作為債務抵押的擔保物價值或第三方提供的擔保或信用增級質量是否發生顯著變化，這些變化預期將降低債務人按合同規定期限還款的經濟動機或者影響違約概率；

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

## (XI) Financial Instruments (Continued)

## 6. Impairment of financial instruments (Continued)

## (1) Significant increases in credit risk

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

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

- 1) a significant change in the actual or expected results of the borrower's operating results;
- 2) an actual or expected significant adverse change in the regulatory, economic, or technological environment of the borrower;
- 3) significant changes in the quality of credit enhancement, that are expected to reduce the borrower's economic incentive to make scheduled contractual payments. Credit quality enhancements or support include the consideration of the financial condition of the guarantor and/or, for interests issued in securitizations, whether subordinated interests are expected to be capable of absorbing expected credit losses;

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# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 6. 金融工具減值(續)

###### (1) 信用風險顯著增加(續)

4) 債務人預期表現和還款行為是否發生顯著變化；

5) 公司對金融工具信用管理方法是否發生變化等。

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

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

#### (XI) Financial Instruments (Continued)

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

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 6. 金融工具減值(續)

## (2) 已發生信用減值的金融資產

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

- 1) 發行方或債務人發生重大財務困難；
- 2) 債務人違反合同，如償付利息或本金違約或逾期等；
- 3) 債權人出於與債務人財務困難有關的經濟或合同考慮，給予債務人在任何其他情況下都不會做出的讓步；
- 4) 債務人很可能破產或進行其他財務重組；
- 5) 發行方或債務人財務困難導致該金融資產的活躍市場消失；
- 6) 以大幅折扣購買或源生一項金融資產，該折扣反映了發生信用損失的事實。

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

## (XI) Financial Instruments (Continued)

## 6. Impairment of financial instruments (Continued)

## (2) Credit-impaired financial asset

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

- 1) significant financial difficulty of the issuer or the borrower;
- 2) a breach of contract, such as a default or past due event;
- 3) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- 4) it is becoming probable that the borrower will enter bankruptcy or other financial reorganization;
- 5) the disappearance of an active market for that financial asset because of financial difficulties; or
- 6) the purchase or origination of a financial asset at a deep discount that reflects the incurred credit losses.



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### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 6. 金融工具減值(續)

##### (2) 已發生信用減值的金融資產(續)

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

##### (3) 預期信用損失的確定

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

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

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

#### (XI) Financial Instruments (Continued)

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

##### (2) Credit-impaired financial asset (Continued)

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

##### (3) Recognition for credit loss

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

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

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 6. 金融工具減值(續)

## (3) 預期信用損失的確定(續)

公司按照下列方法確定相關金融工具的預期信用損失：

- 1) 對於金融資產，信用損失為公司應收取的合同現金流量與預期收取的現金流量之間差額的現值。
- 2) 對於租賃應收款項，信用損失為公司應收取的合同現金流量與預期收取的現金流量之間差額的現值。
- 3) 對於財務擔保合同，信用損失為公司就該合同持有人發生的信用損失向其做出賠付的預計付款額，減去公司預期向該合同持有人、債務人或任何其他方收取的金額之間差額的現值。

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

## (XI) Financial Instruments (Continued)

## 6. Impairment of financial instruments (Continued)

## (3) Recognition for credit loss (Continued)

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

- 1) For financial assets, credit loss is the present value of the difference between the contractual cash flows to which the Company is due, and the cash flows expected to be collected.
- 2) For lease receivables, the credit loss is the present value of the difference between the contractual cash flows to be received by the Company and the expected cash flows to be received.
- 3) For a financial guarantee contract, a credit loss is the present value of the difference between the amount of the Company's estimated payment to the contract holder for the credit loss incurred by the Contract, less the amount that the Company expects to charge the contract holder, the debtor or any other party.

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### 三、重要會計政策、會計估計(續)

#### (十一) 金融工具(續)

##### 6. 金融工具減值(續)

##### (3) 預期信用損失的確定(續)

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

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

##### (4) 減記金融資產

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

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

#### (XI) Financial Instruments (Continued)

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

##### (3) Recognition for credit loss (Continued)

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

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

##### (4) Financial Assets write-down

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (十一) 金融工具(續)

## 7. 金融資產及金融負債的抵銷

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

- (1) 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。

## (十二) 應收票據

公司對應收票據的預期信用損失的確定方法及會計處理方法詳見本附註(十一)6. 金融工具減值。

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

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

## (XI) Financial Instruments (Continued)

7. *Offset of financial assets and financial liabilities*

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

- (1) currently has a legally enforceable right to set off the recognized amounts; and
- (2) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

## (XII) Notes receivables

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十二) 應收票據(續)

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

#### (XII) Notes receivables (Continued)

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (十三) 應收賬款

公司對應收賬款的預期信用損失的確定方法及會計處理方法詳見本附註(十一)6. 金融工具減值。

對信用風險與組合信用風險顯著不同的應收賬款，公司按單項計提預期信用損失。公司對在單項工具層面能以合理成本評估預期信用損失的充分證據的應收賬款單獨確定其信用損失。

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

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

## (XIII) Accounts receivables

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十三) 應收賬款(續)

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

#### (XIII) Accounts receivables (Continued)

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

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

三、重要會計政策、會計估計(續)

(十四) 應收款項融資

公司對應收款項融資的預期信用損失的確定方法及會計處理方法詳見本附註(十一)6. 金融工具減值。

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

組合名稱 Portfolios	確定組合的依據 Basis for determination of portfolio	計提方法 Method for measuring
銀行承兌票據組合 Portfolio of bank acceptance notes	承兌人具有較高的信用評級，歷史上未發生票據違約，信用損失風險極低，在短期內履行其支付合同現金流量義務的能力很強 The acceptor has a high credit rating, has not defaulted on the notes in the history, has a very low risk of credit loss, and has a strong ability to meet its contractual cash flow obligations in the short term	參考歷史信用損失經驗，結合當前狀況及未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失 Based on the historical credit loss experience, combined with the forecast of current and future economic conditions, the expected credit loss is calculated through the default risk exposure and the expected credit loss rate of the whole duration

(十五) 其他應收款

公司對其他應收款的預期信用損失的確定方法及會計處理方法詳見本附註(十一)6. 金融工具減值。

對信用風險與組合信用風險顯著不同的其他應收款，公司按單項計提預期信用損失。公司對在單項工具層面能以合理成本評估預期信用損失的充分證據的其他應收款單獨確定其信用損失。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES (Continued)

(XIV) Receivables financing

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

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

(XV) Other receivables

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

For the other receivable whose credit risk is significantly different from the portfolio credit risk, the company deducts the expected credit loss on a single item basis. The Company separately determines credit losses for other receivables at the level of a single instrument when the expected credit loss can be evaluated and provided sufficient evidence at a reasonable cost.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十五) 其他應收款(續)

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

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

#### (XV) Other receivables (Continued)

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

組合名稱 Portfolios	確定組合的依據 Basis for determination of portfolio	計提方法 Method for measuring
應收關聯方組合  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.
應收非關聯方的押金、 備用金、保證金組合  Portfolio grouped with non- related party receivables of deposit, reserve and assurance	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.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

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

## (十五) 其他應收款(續)

## (XV) Other receivables (Continued)

組合名稱 Portfolios	確定組合的依據 Basis for determination of portfolio	計提方法 Method for measuring
租賃應收款組合 Portfolio grouped with lease receivables	款項性質 Nature of receivables	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 Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.
其他往來組合 Other Portfolio	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.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十六) 存貨

#### 1. 存貨類別、發出計價方法、盤存制度、低值易耗品和包裝物的攤銷方法

##### (1) 存貨類別

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

##### (2) 存貨發出計價方法

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

##### (3) 存貨的盤存制度

存貨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) 低值易耗品採用一次轉銷法進行攤銷；

2) 包裝物採用一次轉銷法進行攤銷；

3) 其他週轉材料採用一次轉銷法進行攤銷。

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

#### (XVI) Inventories

#### 1. Classification of inventories, Accounting method for dispatching inventories, Inventory system, and Amortization method of low-value consumables and packages

##### (1) Classification of inventories

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

##### (2) Accounting method for dispatching inventories

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

##### (3) Inventory system

Perpetual inventory method.

##### (4) Amortization method of low-value consumables and packages

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

2) Packages are amortized with one-off method;

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (十六) 存貨(續)

## 2. 存貨跌價準備的確認標準和計提方法

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

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

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

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

## (XVI) Inventories (Continued)

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

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (十七) 合同資產

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

公司對合同資產的預期信用損失的確定方法及會計處理方法詳見本附註(十一)6. 金融工具減值。

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

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

#### (XVII) Contract Assets

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (十八) 持有待售的非流動資產或處置組

## 1. 劃分為持有待售確認標準

公司將同時滿足下列條件的非流動資產或處置組確認為持有待售組成部分：

- (1) 根據類似交易中出售此類資產或處置組的慣例，在當前狀況下即可立即出售；
- (2) 出售極可能發生，即公司已經就一項出售計劃作出決議，並已獲得監管部門批准，且獲得確定的購買承諾，預計出售將在一年內完成。

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

## 2. 持有待售核算方法

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

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

## (XVIII) Non-current assets held for sale or disposal groups

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

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

- (1) the asset must be available for immediate sale in its present condition subject to terms that are usual and customary for sales of such assets or disposal groups;
- (2) its sales must be highly probable, i.e., the Company has made a decision on the sale plan and has obtained a firm purchase commitment, and the sale is expected to be completed within one year.

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (十八) 持有待售的非流動資產或處置組(續)

##### 2. 持有待售核算方法(續)

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

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

#### (十九) 債權投資

公司對債權投資的預期信用損失的確定方法及會計處理方法詳見本附註(十一)6. 金融工具減值。

#### (二十) 其他債權投資

公司對其他債權投資的預期信用損失的確定方法及會計處理方法詳見本附註(十一)6. 金融工具減值。

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

#### (XVIII) Non-current assets held for sale or disposal groups (Continued)

##### 2. Measurement of non-current assets or disposal groups as held for sale (Continued)

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

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

#### (XIX) Debt Investments

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

#### (XX) Other debt investments

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十一)長期股權投資

## 1. 初始投資成本的確定

- (1) 企業合併形成的長期股權投資，具體會計政策詳見本附註(七)同一控制下和非同一控制下企業合併的會計處理方法。

(2) 其他方式取得的長期股權投資

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

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

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

## (XXI) Long-term equity investments

## 1. Determination of initial investment cost

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

## (2) Other long-term equity investments

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

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



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十一)長期股權投資(續)

##### 1. 初始投資成本的確定(續)

##### (2) 其他方式取得的長期股權投資(續)

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

通過債務重組取得的長期股權投資，其初始投資成本按照公允價值為基礎確定。

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

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

##### 1. Determination of initial investment cost (Continued)

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十一)長期股權投資(續)

## 2. 後續計量及損益確認

## (1) 成本法

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

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

## (2) 權益法

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

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

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

## 2. Subsequent measurement and recognition method of profit or loss

## (1) Cost method

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

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

## (2) Equity method

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (二十一)長期股權投資(續)

##### 2. 後續計量及損益確認(續)

###### (2) 權益法(續)

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

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

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

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

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

###### (2) Equity method (Continued)

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

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

## 三、重要會計政策、會計估計(續)

## (二十一) 長期股權投資(續)

## 2. 後續計量及損益確認(續)

## (2) 權益法(續)

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

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

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

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

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

## (2) Equity method (Continued)

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

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

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### 三、重要會計政策、會計估計(續)

#### (二十一)長期股權投資(續)

##### 2. 後續計量及損益確認(續)

###### (2) 權益法(續)

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

##### 3. 長期股權投資核算方法的轉換

###### (1) 公允價值計量轉權益法核算

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

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

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

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

###### (2) Equity method (Continued)

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (二十一)長期股權投資(續)

## 3. 長期股權投資核算方法的轉換(續)

## (1) 公允價值計量轉權益法核算(續)

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

## (2) 公允價值計量或權益法核算轉成本法核算

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

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

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

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

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

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

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

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十一)長期股權投資(續)

#### 3. 長期股權投資核算方法的轉換(續)

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

#### (3) 權益法核算轉公允價值計量

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

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

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

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

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

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

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

#### (3) Equity method to fair value measurement

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十一)長期股權投資(續)

## 3. 長期股權投資核算方法的轉換(續)

## (4) 成本法轉權益法

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

## (5) 成本法轉公允價值計量

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

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

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

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

## (4) Cost method to equity method

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

## (5) Cost method to fair value measurement

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



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十一)長期股權投資(續)

##### 4. 長期股權投資的處置

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

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

- (1) 這些交易是同時或者在考慮了彼此影響的情況下訂立的；
- (2) 這些交易整體才能達成一項完整的商業結果；
- (3) 一項交易的發生取決於其他至少一項交易的發生；
- (4) 一項交易單獨看是不經濟的，但是和其他交易一並考慮時是經濟的。

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

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

##### 4. Disposal of long-term equity investment

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

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

- (1) These transactions are entered into simultaneously or with consideration for their mutual influence;
- (2) These transactions collectively produce a complete business outcome;
- (3) The occurrence of one transaction depends on the occurrence of at least one other transaction;
- (4) A transaction is not economical on its own, but it is economical when taken together with other transactions.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十一)長期股權投資(續)

## 4. 長期股權投資的處置(續)

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

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

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

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

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

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

- (1) For individual 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

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十一) 長期股權投資(續)

##### 4. 長期股權投資的處置(續)

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

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

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十一)長期股權投資(續)

## 4. 長期股權投資的處置(續)

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

- (1) 在個別財務報表中，在喪失控制權之前每一次處置價款與處置的股權對應的長期股權投資賬面價值之間的差額，確認為其他綜合收益，在喪失控制權時一並轉入喪失控制權當期的損益。
- (2) 在合併財務報表中，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，確認為其他綜合收益，在喪失控制權時一並轉入喪失控制權當期的損益。

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

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

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

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

- (1) For the individual financial statements, the difference between the price of each disposal prior to the loss of control and the carrying amount of the long-term equity investment corresponding to the equity disposed of is recognized as other comprehensive income and is transferred to the profit or loss of the period in which the control is lost.
- (2) For the consolidated financial statements, before the Company loses control, the difference between the disposal consideration at each stage and the proportionate share of net assets in the disposed subsidiary is recognized as other comprehensive income at the consolidated financial statements and reclassified as profit or loss in the period when the Company loses control over such subsidiary.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十一)長期股權投資(續)

##### 5. 共同控制、重大影響的判斷標準

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

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

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

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

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

##### 5. Criteria for joint control and significant influence

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

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

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十二) 投資性房地產

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

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

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

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

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

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

## (XXII) Investment property

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

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

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十一) 投資性房地產(續)

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

#### (二十二) 固定資產

##### 1. 固定資產確認條件

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

- (1) 與該固定資產有關的經濟利益很可能流入企業；
- (2) 該固定資產的成本能夠可靠地計量。

##### 2. 固定資產初始計量

公司固定資產按成本進行初始計量。

- (1) 外購的固定資產的成本包括買價、進口關稅等相關稅費，以及為使固定資產達到預定可使用狀態前所發生的可直接歸屬於該資產的其他支出。
- (2) 自行建造固定資產的成本，由建造該項資產達到預定可使用狀態前所發生的必要支出構成。

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

#### (XXII) Investment property (Continued)

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

#### (XXIII) Fixed assets

##### 1. Recognition principles of fixed assets

Fixed assets are tangible assets held for use in the production of goods or rendering of services, for rental to others, or for administrative purposes, and expected to be used during more than one accounting year. Fixed assets shall be recognized if meet the both conditions as following:

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

##### 2. Initial measurement

The fixed assets should initially be recorded at cost.

- (1) Cost involves all costs necessary to bring the asset to working condition for its intended use, including its original purchase price, import duties and other related taxes and fees.
- (2) Cost involves bringing an item to the location and condition necessary for it to be capable of operating.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十三) 固定資產(續)

## 2. 固定資產初始計量(續)

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

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

## 3. 固定資產後續計量及處置

## (1) 固定資產折舊

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

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

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

## (XXIII) Fixed assets (Continued)

## 2. Initial measurement (Continued)

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

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

## 3. Measurement subsequent to initial recognition

## (1) Depreciation

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

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



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十三) 固定資產(續)

#### 3. 固定資產後續計量及處置(續)

##### (1) 固定資產折舊(續)

各類固定資產的折舊方法、折舊年限和年折舊率如下：

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

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

(3) 固定資產的減值  
固定資產的減值測試方法和減值準備計提方法詳見本附註(二十八)長期資產減值。

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

#### (XXIII) Fixed assets (Continued)

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

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

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

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

(3) Impairment of fixed assets  
Please refer to Section IV (XXVIII) impairment of long-term assets for the impairment test method and impairment provision method of fixed assets.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十三) 固定資產(續)

## 3. 固定資產後續計量及處置(續)

## (4) 固定資產處置

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

## (二十四) 在建工程

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

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

在建工程的減值測試方法和減值準備計提方法詳見本附註(二十八)長期資產減值。

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

## (XXIII) Fixed assets (Continued)

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

## (4) Disposal of fixed assets

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

## (XXIV) Construction in progress

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

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

Please refer to Section IV (XXVIII) impairment of long-term assets for the impairment test method and impairment provision method of construction in progress.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十五) 借款費用

##### 1. 借款費用資本化的確認原則

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

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

借款費用同時滿足下列條件時開始資本化：

- (1) 資產支出已經發生，資產支出包括為購建或者生產符合資本化條件的資產而以支付現金、轉移非現金資產或者承擔帶息債務形式發生的支出；
- (2) 借款費用已經發生；
- (3) 為使資產達到預定可使用或者可銷售狀態所必要的購建或者生產活動已經開始。

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

#### (XXV) Borrowing costs

##### 1. Recognition principle of borrowing costs capitalization

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

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

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

- (1) The asset disbursements, including the expenditure incurred for the acquisition and construction or production of assets eligible for capitalization in the form of cash payments, transfer of non-cash assets or interest-bearing debt, have already incurred;
- (2) The borrowing costs have already incurred ;
- (3) The acquisition and construction or production activities which are necessary to prepare the asset for its intended use or sale have already started.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十五) 借款費用(續)

## 2. 借款費用資本化期間

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

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

當購建或者生產符合資本化條件的資產中部分項目分別完工且可單獨使用時，該部分資產借款費用停止資本化。

購建或者生產的資產的各部分分別完工，但必須等到整體完工後才可使用或可對外銷售的，在該資產整體完工時停止借款費用資本化。

## 3. 暫停資本化期間

符合資本化條件的資產在購建或生產過程中發生的非正常中斷、且中斷時間連續超過3個月的，則借款費用暫停資本化；該項中斷如是所購建或生產的符合資本化條件的資產達到預定可使用狀態或者可銷售狀態必要的程序，則借款費用繼續資本化。在中斷期間發生的借款費用確認為當期損益，直至資產的購建或者生產活動重新開始後借款費用繼續資本化。

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

## (XXV) Borrowing costs (Continued)

## 2. Borrowing costs capitalization period

Borrowing costs capitalization period refers to the period from the time when the borrowing cost began to the time when the capitalization stopped, and the period during which the capitalization of the borrowing cost was suspended is not included.

The Company shall cease capitalizing borrowing costs when substantially all the activities necessary to prepare the qualifying asset for its intended use or sale are complete.

When the Company completes the construction of a qualifying asset in parts and each part is capable of being used separately, the Company shall cease capitalizing borrowing costs.

When the Company completes the construction of a qualifying asset in parts and each part is capable of being used while construction continues on other parts, the Company shall cease capitalizing borrowing costs when it completes substantially all the activities necessary to prepare that part for its intended use or sale.

## 3. Suspension of capitalization

Where the acquisition and construction or production of a qualified asset is interrupted abnormally and the interruption period lasts for more than 3 months, the capitalization of the borrowing costs is suspended; the borrowing costs incurred during such period are recognized as expenses, and are included in profit or loss, till the acquisition and construction or production of the asset restarts. Borrowing costs incurred during the suspension period are recognized as profit or loss for the current period, until the acquisition and construction or production of the asset restarts.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (二十五) 借款費用(續)

#### 4. 借款費用資本化金額的計算方法

專門借款的利息費用(扣除尚未動用的借款資金存入銀行取得的利息收入或者進行暫時性投資取得的投資收益)及其輔助費用在所購建或者生產的符合資本化條件的資產達到預定可使用或者可銷售狀態前,予以資本化。

根據累計資產支出超過專門借款部分的資產支出加權平均數乘以所佔用一般借款的資本化率,計算確定一般借款應予資本化的利息金額。資本化率根據一般借款加權平均利率計算確定。

借款存在折價或者溢價的,按照實際利率法確定每一會計期間應攤銷的折價或者溢價金額,調整每期利息金額。

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

#### (XXV) Borrowing costs (Continued)

#### 4. Capitalized amount of borrowing costs

For borrowings exclusively for the acquisition and construction or production of assets eligible for capitalization, the to-be-capitalized amount of interests is determined in light of the actual interest expenses incurred (including amortization of premium or discount based on effective interest method) of the special borrowings in the current period less the interest income on the unused borrowings as a deposit in the bank or as a temporary investment.

The Company calculates and determines the to-be-capitalized amount of interests on the general borrowing by multiplying the weighted average asset disbursement of the part of the accumulative asset disbursements less the general borrowing by the capitalization rate of the general borrowing used. Capitalization rate usually determines by the weighted average.

Where there is a discount or premium on the loan, the amount of the discount or premium to be amortized in each accounting period shall be determined in accordance with the effective interest rate method, and the amount of interest for each period shall be adjusted.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十六) 使用權資產

公司對使用權資產按照成本進行初始計量，該成本包括：

1. 租賃負債的初始計量金額；
2. 在租賃期開始日或之前支付的租賃付款額，存在租賃激勵的，扣除已享受的租賃激勵相關金額；
3. 公司發生的初始直接費用；
4. 公司為拆卸及移除租賃資產、復原租賃資產所在場地或將租賃資產恢復至租賃條款約定狀態預計將發生的成本（不包括為生產存貨而發生的成本）。

在租賃期開始日後，公司採用成本模式對使用權資產進行後續計量。

能夠合理確定租賃期屆滿時取得租賃資產所有權的，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。對計提了減值準備的使用權資產，則在未來期間按扣除減值準備後的賬面價值參照上述原則計提折舊。

公司按照《企業會計準則第8號—資產減值》的規定來確定使用權資產是否已發生減值，並對已識別的減值損失進行會計處理。具體詳見本附註(二十八)長期資產減值。

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

## (XXVI) Right-of-use assets

The Company shall measure the right-of-use asset at cost. The cost of the right-of-use asset shall comprise:

1. the amount of the initial measurement of the lease liability;
2. any lease payments made at or before the commencement date, less any lease incentives received;
3. any initial direct costs incurred by the Company; and
4. an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease (costs incurred to produce inventories are excluded).

After the commencement date, the Company measures the right-of-use asset applying a cost model.

If it is possible to reasonably determine the ownership of the underlying asset to the Company by the end of the lease term, the Company shall depreciate the right-of-use asset in the rest of the useful life of the underlying asset. Otherwise, the Company shall depreciate the right-of-use asset from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. For the impaired right-of-use asset, the Company shall depreciate the underlying asset based on the carrying amount after deduction of impairment provisions.

In accordance with the Accounting Standards for Business Enterprises No. 8 — Impairment of Assets, the company determines whether the impairment of the right to use assets has occurred and accounts for the identified impairment losses. Please refer to Section IV (XXVIII) impairment of long-term assets for the impairment test method and impairment provision method of fixed assets.

### 三、重要會計政策、會計估計(續)

#### (二十七)無形資產與開發支出

無形資產是指公司擁有或者控制的沒有實物形態的可辨認非貨幣性資產，包括土地使用權、特許權、軟件、其他等。

##### 1. 無形資產的初始計量

外購無形資產的成本，包括購買價款、相關稅費以及直接歸屬於使該項資產達到預定用途所發生的其他支出。購買無形資產的價款超過正常信用條件延期支付，實質上具有融資性質的，無形資產的成本以購買價款的現值為基礎確定。

債務重組取得債務人用以抵債的無形資產，以該無形資產的公允價值為基礎確定其入帳價值，並將重組債務的賬面價值與該用以抵債的無形資產公允價值之間的差額，計入當期損益。

在非貨幣性資產交換具備商業實質且換入資產或換出資產的公允價值能夠可靠計量的前提下，非貨幣性資產交換換入的無形資產以換出資產的公允價值為基礎確定其入帳價值，除非有確鑿證據表明換入資產的公允價值更加可靠；不滿足上述前提的非貨幣性資產交換，以換出資產的賬面價值和應支付的相關稅費作為換入無形資產的成本，不確認損益。

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

#### (XXVII) Intangible assets and development cost

Intangible asset refers to an identifiable non-monetary asset without physical substance, including land use right, patent right, non-patented technology and other intangible assets.

##### 1. Initial measurement

Initial cost involves all costs necessary to bring the asset to working condition for its intended use, including its original purchase price, import duties and other related taxes and fees. Where the purchase price of an intangible asset exceeds the normal credit conditions and is deferred from payment, and is essentially of a financing nature, the cost of the intangible asset is determined on the basis of the present value of the purchase price.

The initial cost of a long-term equity investment obtained through debt restructuring is determined on the basis of the fair value, and the difference between the carrying amount of the restructured debt and the fair value of the intangible assets used to cover the debt is included in the profit or loss for the current period.

On the premise that the exchange of non-monetary assets possesses commercial essence and the fair value of the assets received or surrendered can be measured reliably, the intangible assets exchanged for non-monetary assets shall determine their entry value on the basis of the fair value of assets surrendered, unless there is conclusive evidence that the fair value of the received assets is more reliable. Exchange of non-monetary assets that do not satisfy the preconditions mentioned above shall take the book value of the assets surrendered and the relevant taxes and fees payable as the cost of received intangible assets and shall not recognize as profit and loss.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十七)無形資產與開發支出(續)

## 1. 無形資產的初始計量(續)

以同一控制下的企業吸收合併方式取得的無形資產按被合併方的賬面價值確定其入帳價值；以非同一控制下的企業吸收合併方式取得的無形資產按公允價值確定其入帳價值。

內部自行開發的無形資產，其成本包括：開發該無形資產時耗用的材料、勞務成本、註冊費、在開發過程中使用的其他專利權和特許權的攤銷以及滿足資本化條件的利息費用，以及為使該無形資產達到預定用途前所發生的其他直接費用。

## 2. 無形資產的後續計量

公司在取得無形資產時分析判斷其使用壽命，劃分為使用壽命有限和使用壽命不確定的無形資產。

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

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

## 1. Initial measurement (Continued)

The intangible assets acquired under the common control are determined by the book value of the merged party. The intangible assets acquired by enterprises under the common control shall determine their accounting value at fair value.

Internal self-developed intangible assets, and its cost includes: the cost of developing materials, labour costs, registration fees, the amortization of patents and other royalties used in the development process, capitalized interest costs, and other costs incurred to make the intangible asset achieve the expected purpose.

## 2. The subsequent measurement of intangible assets

The Company analyses and determines its useful life when acquiring intangible assets, which is classified as intangible assets with limited useful life and uncertain useful life.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十七)無形資產與開發支出(續)

#### 2. 無形資產的後續計量(續)

##### (1) 使用壽命有限的無形資產

對於使用壽命有限的無形資產，在為企業帶來經濟利益的期限內按直線法攤銷。使用壽命有限的無形資產預計壽命及依據如下：

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

期末，對使用壽命有限的無形資產的使用壽命和攤銷方法進行復核，必要時進行調整。

經復核，本期期末無形資產的使用壽命及攤銷方法與以前估計未有不同。

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

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

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

##### (1) Intangible assets with limited useful life

For intangible assets with limited useful life, they are amortized by straight-line method for its period bringing the economic benefits of the Company. The life expectancy of the intangible assets with limited life span is predicted as follows:

At the end of each period, the useful life and amortization method of the intangible assets with limited useful life will be reviewed. If there are differences between the original estimates and the current, corresponding adjustments will be made.

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

## 三、重要會計政策、會計估計(續)

## (二十七)無形資產與開發支出(續)

## 2. 無形資產的後續計量(續)

## (2) 使用壽命不確定的無形資產

無法預見無形資產為企業帶來經濟利益期限的，視為使用壽命不確定的無形資產。

期末，對使用壽命不確定的無形資產的使用壽命進行復核，如果有證據表明該無形資產為企業帶來經濟利益的期限是可預見的，則估計其使用壽命並按照使用壽命有限的無形資產的攤銷政策進行攤銷。

無形資產的減值測試方法和減值準備計提方法詳見本附註(二十八)長期資產減值。

## 3. 劃分公司內部研究開發項目的研究階段和開發階段具體標準

研究階段：為獲取並理解新的科學或技術知識等而進行的獨創性的有計劃調查、研究活動的階段。

開發階段：在進行商業性生產或使用前，將研究成果或其他知識應用於某項計劃或設計，以生產出新的或具有實質性改進的材料、裝置、產品等活動的階段。

內部研究開發項目研究階段的支出，在發生時計入當期損益。

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

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

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

## (2) Intangible assets with uncertain useful life

Intangible assets with uncertain useful life refer to that its period brings the economic benefits is unforeseen.

At the end of the period, the useful life of intangible assets with uncertainty shall be reviewed. If there is evidence that the period during which the intangible assets bring economic benefits to the company is foreseeable, the useful life shall be estimated and amortized in accordance with the amortization policy for intangible assets with limited useful life.

Please refer to Section IV (XXVIII) impairment of long-term assets for the impairment test method and impairment provision method of intangible assets.

## 3. Criteria for distinguishing the research phase from the development phase of an internal project to create an intangible asset

Research phase: Activities carried out for planned investigation and search of new technology and knowledge, which has the characteristics of planning and exploration.

Development phase: Before the commercial production or use, the research results or other knowledge will be applied to a plan or design to produce new or substantial improvements in materials, devices, products and other activities.

Expenditures on the research phase of an internal project are recognized as profit or loss when they are incurred.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十七)無形資產與開發支出(續)

#### 4. 開發階段支出符合資本化的具體標準

內部研究開發項目開發階段的支出，同時滿足下列條件時確認為無形資產：

- (1) 完成該無形資產以使其能夠使用或出售在技術上具有可行性；
- (2) 具有完成該無形資產並使用或出售的意圖；
- (3) 無形資產產生經濟利益的方式，包括能夠證明運用該無形資產生產的產品存在市場或無形資產自身存在市場，無形資產將在內部使用的，能夠證明其有用性；
- (4) 有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；
- (5) 歸屬於該無形資產開發階段的支出能夠可靠地計量。

不滿足上述條件的開發階段的支出，於發生時計入當期損益。無法區分研究階段支出和開發階段支出的，將發生的研發支出全部計入當期損益。內部開發活動形成的無形資產的成本僅包括滿足資本化條件的時點至無形資產達到預定用途前發生的支出總額，對於同一項無形資產在開發過程中達到資本化條件之前已經費用化計入損益的支出不再進行調整。

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

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

#### 4. Specific criteria for capitalization of expenditure in the development phase

An intangible asset arising from the development phase of an internal project is recognized if the Company can demonstrate all of the followings:

- (1) the technical feasibility of completing the intangible asset so that it will be available for use or sale.
- (2) Its intention to complete the intangible asset and use or sell it.
- (3) How the intangible asset will generate probable future economic benefits, among other things, the Company can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset.
- (4) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset.
- (5) Its ability to measure reliably the expenditure attributable to the intangible asset during its development.

Expenditures incurred in the development phase that do not meet the above conditions shall be included in the current profit and loss when it occurs. The development expenditure included in the previous profit and loss shall not reconfirm as an asset in the future. Expenditures in the capitalized development phase are shown on the balance sheet as development cost and are converted into intangible assets from the date of the project's intended use.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (二十八) 長期資產減值

公司在每一個資產負債表日檢查長期股權投資、採用成本法計量的投資性房地產、固定資產、在建工程、使用壽命確定的無形資產是否存在可能發生減值的跡象。如果長期資產存在減值跡象，則以單項資產為基礎估計其可收回金額；難以對單項資產的可收回金額進行估計的，以該資產所屬的資產組為基礎確定資產組的可收回金額。

資產可收回金額的估計，根據其公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者之間較高者確定。

可收回金額的計量結果表明，長期資產的可收回金額低於其賬面價值的，將長期資產的賬面價值減記至可收回金額，減記的金額確認為資產減值損失，計入當期損益，同時計提相應的資產減值準備。資產減值損失一經確認，在以後會計期間不得轉回。

資產減值損失確認後，減值資產的折舊或者攤銷費用在未來期間作相應調整，以使該資產在剩餘使用壽命內，系統地分攤調整後的資產賬面價值(扣除預計淨殘值)。

因企業合併所形成的商譽和使用壽命不確定的無形資產，無論是否存在減值跡象，每年都進行減值測試。

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

## (XXVIII) Impairment of long-term assets

On the balance sheet date, the company determines whether there may be a sign of a reduction in long-term assets for long-term equity investment, investment property measured by cost method, fixed assets, construction in progress and intangible assets with certain useful life. If there are signs of impairment in long-term assets, the recoverable amount is estimated on the basis of each single asset. If it is difficult to estimate the recoverable amount of each single asset, then determine the recoverable amount on the basis of the asset group.

The estimates of assets recoverable amount are the larger amount between the fair value deducting the disposal cost and the present value of expected future cash flow.

According to the measurement of recoverable amounts, when the long-term assets recoverable amount is lower than its book value, the book value of long-term assets is reduced to its recoverable amount. The reduced amount is recognized as impairment loss shown on the profit and loss, and make the corresponding provision for impairment of assets. Once the provision recognized, it shall not be returned during the subsequent accounting period.

After the asset impairment loss is confirmed, the depreciation or amortization expenses of the impairment assets will be adjusted accordingly in the future period so that the assets' book value of adjusted assets will be allocated in the remaining useful life (deducting the estimated net residual value).

The impairment test should be carried out every year no matter there is any sign of impairment for the goodwill that caused by enterprise merger and the intangible assets with uncertain useful life.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (二十八) 長期資產減值(續)

在對商譽進行減值測試時，將商譽的賬面價值分攤至預期從企業合併的協同效應中受益的資產組或資產組組合。在對包含商譽的相關資產組或者資產組組合進行減值測試時，如與商譽相關的資產組或者資產組組合存在減值跡象的，先對不包含商譽的資產組或者資產組組合進行減值測試，計算可收回金額，並與相關賬面價值相比較，確認相應的減值損失。再對包含商譽的資產組或者資產組組合進行減值測試，比較這些相關資產組或者資產組組合的賬面價值(包括所分攤的商譽的賬面價值部分)與其可收回金額，如相關資產組或者資產組組合的可收回金額低於其賬面價值的，確認商譽的減值損失。

#### (二十九) 長期待攤費用

##### 1. 攤銷方法

長期待攤費用，是指公司已經發生但應由本期和以後各期負擔的分攤期限在1年以上的各項費用。長期待攤費用在受益期內按直線法分期攤銷。

##### 2. 攤銷年限

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

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

In the impairment test of goodwill, the book value of goodwill would be distributed to asset groups or portfolio groups benefiting from the synergy effect of an enterprise merger as expected. When taking an impairment test on the relevant asset group containing goodwill or portfolio groups, if there is any sign that the portfolio related to goodwill impairs, the impairment test should be first carried out to the portfolio that do not contain goodwill. Then, calculate the recoverable amount and compare it with the related book value and confirm the impairment the corresponding loss. Next, testing impairment of goodwill includes asset group or combination of asset groups and comparing book value of the related asset group or combination of asset groups (book value includes the share of goodwill) with the recoverable amount. If the recoverable amount of asset group or combination of asset groups is lower than the book value, confirm the impairment loss of goodwill.

#### (XXIX) Long-term prepayments

##### 1. Amortization method

Long-term prepayments refer to the expenses that already been spent and the benefit period is more than one year. Long-term prepayments are amortized using the straight-line method in its useful life.

##### 2. Amortization period

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (三十) 合同負債

公司將已收或應收客戶對價而應向客戶轉讓商品的義務部分確認為合同負債。

## (三十一) 職工薪酬

職工薪酬，是指公司為獲得職工提供的服務或解除勞動關係而給予的各種形式的報酬或補償。職工薪酬包括短期薪酬、離職後福利、辭退福利和其他長期職工福利。

## 1. 短期薪酬

短期薪酬是指公司在職工提供相關服務的年度報告期間結束後十二個月內需要全部予以支付的職工薪酬，離職後福利和辭退福利除外。公司在職工提供服務的會計期間，將應付的短期薪酬確認為負債，並根據職工提供服務的受益對象計入相關資產成本和費用。

## 2. 離職後福利

離職後福利是指公司為獲得職工提供的服務而在職工退休或與企業解除勞動關係後，提供的各種形式的報酬和福利，短期薪酬和辭退福利除外。

公司的離職後福利計劃分類為設定提存計劃和設定受益計劃。

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

## (XXX) Contract liabilities

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

## (XXXI) Employee benefits

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

## 1. Short-term employee benefits

Short-term employee benefits refer to the employee payables that the Company's needs to pay in full for the employee services provided within twelve months after the end of the annual reporting period, except for post-employment benefits and dismissal benefits. During the accounting period in which the employee provides the service, the Company recognizes the short-term employee benefits payable as a liability and includes the costs and expenses for the relevant assets according to the beneficiary of the employee's service.

## 2. Post-employment benefits

Post-employment benefits refer to the employee payables that the Company's needs to pay for the employee services provided after their retirement or termination, except for post-employment benefits and dismissal benefits.

The Company classifies post-employment benefit plans as either defined contribution plans or defined benefit plans.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (三十一) 職工薪酬(續)

##### 2. 離職後福利(續)

離職後福利設定提存計劃主要為參加由各地勞動及社會保障機構組織實施的社會基本養老保險、失業保險等。在職工為公司提供服務的會計期間，將根據設定提存計劃計算的應繳存金額確認為負債，並計入當期損益或相關資產成本。

離職後福利設定受益計劃主要為離退休人員支付的明確標準的統籌外福利、為去員工遺屬支付的生活費等。對於設定受益計劃中承擔的義務，在資產負債表日由獨立精算師使用預期累計福利單位法進行精算，將設定受益計劃產生的福利義務歸屬於職工提供服務的期間，並計入當期損益或相關資產成本，其中：除非其他會計準則要求或允許職工福利成本計入資產成本，設定受益計劃服務成本和設定受益計劃淨負債或淨資產的利息淨額在發生當期計入當期損益；重新計量設定受益計劃淨負債或淨資產所產生的變動在發生當期計入其他綜合收益，且在後續會計期間不允許轉回至損益。

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

#### (XXXI) Employee benefits (Continued)

##### 2. Post-employment benefits (Continued)

Defined contribution plans mainly consist of the basic endowment insurance, unemployment insurance, and enterprise annuity paid for the employees according to relevant regulation by local governments. The Company recognizes in the accounting period in which an employee provides service the contribution payable to a defined contribution plan as a liability, with a corresponding charge to profit or loss or the cost of a relevant asset.

The defined benefit plan is mainly for the clear standard of pooled benefits paid by retirees, living expenses for the survivors of deceased employees, etc. For obligations assumed in the defined benefit plan, the actuarial calculation is carried out by the independent actuary using the expected cumulative benefit unit method at the balance sheet date, attributing the benefit obligations arising from the set benefit plan to the period during which the employee provides services and is included in the profit and loss or related asset costs of the current period, where unless other accounting standards require or allow employee benefit costs to be included in the cost of assets, the net interest on the service costs of the set benefit plan and the net liabilities or net assets of the set benefit plan are included in the profit and loss of the current period in which they are incurred. Changes in net liabilities or net assets of defined benefit plans are remeasured in other comprehensive income in the current period in which they occur and are not allowed to be rolled back to profit and loss in subsequent accounting periods.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (三十一) 職工薪酬(續)

## 3. 辭退福利

辭退福利是指公司在職工勞動合同到期之前解除與職工的勞動關係，或者為鼓勵職工自願接受裁減而給予職工的補償，在公司不能單方面撤回解除勞動關係計劃或裁減建議時和確認與涉及支付辭退福利的重組相關的成本費用時兩者孰早日，確認因解除與職工的勞動關係給予補償而產生的負債，同時計入當期損益。

公司向接受內部退休安排的職工提供內退福利。內退福利是指，向未達到國家規定的退休年齡、經公司管理層批准自願退出工作崗位的職工支付的工資及為其繳納的社會保險費等。公司自內部退休安排開始之日起至職工達到正常退休年齡止，向內退職工支付內部退養福利。對於內退福利，公司比照辭退福利進行會計處理，在符合辭退福利相關確認條件時，將自職工停止提供服務日至正常退休日期間擬支付的內退職工工資和繳納的社會保險費等，確認為負債，一次性計入當期損益。內退福利的精算假設變化及福利標準調整引起的差異於發生時計入當期損益。

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

## (XXXI) Employee benefits (Continued)

## 3. Termination benefits

Termination benefits refer to the compensation paid when the Company terminates the employment relationship with employee before the expiry of the employment contracts or provides compensation as an offer to encourage employee to accept voluntary redundancy. Termination benefits provided to employees are recognized as an employee benefit liability for termination benefits, with a corresponding charge to profit or loss at the earlier of the following dates: a. when the Company cannot unilaterally withdraw the offer of termination benefits because of an employment termination plan or a curtailment proposal; or b. when the Company recognizes cost or expenses related to a restructuring that involves the payment of termination benefits.

Early retirement benefits refer to the benefit offered to the employees who voluntarily accept Group's arrangement for early retirement. The Company pays the salary and social security for the employee who voluntarily retires after approval even though the employee has not yet reached the retiring age stated in government regulation. When qualified for early retirement benefit, proposed payment on early retirement benefit from the date when rendering of service terminated to date when the employee regularly retired is discounted and then recognized as liability and accounted into profit and loss. Differences resulting from changes in the actuarial assumptions of the internal benefit and adjustments to the welfare criteria are included in the profit and loss for the current period when they occur.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (三十一) 職工薪酬(續)

##### 4. 其他長期職工福利

其他長期職工福利是指除短期薪酬、離職後福利、辭退福利之外的其他所有職工福利。

對符合設定提存計劃條件的其他長期職工福利，在職工為公司提供服務的會計期間，將應繳存金額確認為負債，並計入當期損益或相關資產成本；除上述情形外的其他長期職工福利，在資產負債表日由獨立精算師使用預期累計福利單位法進行精算，將設定受益計劃產生的福利義務歸屬於職工提供服務的期間，並計入當期損益或相關資產成本。

#### (三十二) 預計負債

##### 1. 預計負債的確認標準

當與或有事項相關的義務是公司承擔的現時義務，且履行該義務很可能導致經濟利益流出，以及該義務的金額能夠可靠地計量，則確認為預計負債。

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

#### (XXXI) Employee benefits (Continued)

##### 4. Other long-term employment benefit

Other long-term employment benefit refers to all employee benefit except for short-term benefit, post-employment benefit, and termination benefit.

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

#### (XXXII) Provisions

##### 1. Criteria for provisions

The Company recognizes a provision if, and only if a present obligation has arisen as a result of an obligating event, payment is probable and the amount can be estimated reliably.

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (三十二) 預計負債(續)

## 2. 預計負債的計量方法

公司預計負債按履行相關現時義務所需的支出的最佳估計數進行初始計量。

公司在確定最佳估計數時，綜合考慮與或有事項有關的風險、不確定性和貨幣時間價值等因素。對於貨幣時間價值影響重大的，通過對相關未來現金流出進行折現後確定最佳估計數。

最佳估計數分別以下情況處理：

所需支出存在一個連續範圍(或區間)，且該範圍內各種結果發生的可能性相同的，則最佳估計數按照該範圍的中間值即上下限金額的平均數確定。

所需支出不存在一個連續範圍(或區間)，或雖然存在一個連續範圍但該範圍內各種結果發生的可能性不相同的，如或有事項涉及單個項目的，則最佳估計數按照最可能發生金額確定；如或有事項涉及多個項目的，則最佳估計數按各種可能結果及相關概率計算確定。

公司清償預計負債所需支出全部或部分預期由第三方補償的，補償金額在基本確定能夠收到時，作為資產單獨確認，確認的補償金額不超過預計負債的賬面價值。

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

## (XXXII) Provisions (Continued)

## 2. Measurement of provisions

The amount recognized as a provision should be the best estimate of the expenditure required to settle the present obligation.

In reaching its best estimate, the Company takes into account the risks and uncertainties that surround the underlying events, the time value of money, etc. Where the time value of money is material, the best estimate determined by the present value of relative future cash outflows.

The best estimates are measured in different situation as follow:

If there is a continuous range (or range) of the required expenditure and the probability of the occurrence of all the results in the range is the same, the best estimate is determined according to the median value of the range, which is the average of the upper and lower limit.

There is a necessary expense that does not exist a continuous range (or range) or exist a continuous range with a range of different possibility of a variety of results. If the contingencies of individual projects involving, the best estimate is most likely to occur in accordance with the amount determined. If contingencies involving a number of projects, the best estimate according to various possible results and related probability calculation.

If some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement should be recognized as a separate asset, and not as a reduction of the required provision, when, and only when, it is virtually certain that reimbursement will be received if the Company settles the obligation. The amount recognized should not exceed the amount of the provision.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (三十三) 租賃負債

公司對租賃負債按照租賃期開始日尚未支付的租賃付款額的現值進行初始計量。在計算租賃付款額的現值時，公司採用租賃內含利率作為折現率；無法確定租賃內含利率的，採用公司增量借款利率作為折現率。租賃付款額包括：

1. 扣除租賃激勵相關金額後的固定付款額及實質固定付款額；
2. 取決於指數或比率的可變租賃付款額；
3. 在公司合理確定將行使該選擇權的情況下，租賃付款額包括購買選擇權的行權價格；
4. 在租賃期反映出公司將行使終止租賃選擇權的情況下，租賃付款額包括行使終止租賃選擇權需支付的款項；
5. 根據公司提供的擔保餘值預計應支付的款項。

公司按照固定的折現率計算租賃負債在租賃期內各期間的利息費用，並計入當期損益或相關資產成本。

未納入租賃負債計量的可變租賃付款額應當在實際發生時計入當期損益或相關資產成本。

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

#### (XXXIII) Lease liability

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate. Lease payment comprises the following:

1. fixed payments (including in-substance fixed payments), less any lease incentives;
2. variable lease payments that depend on an index or a rate;
3. the exercise price of a purchase option if the lessee is reasonably certain to exercise that option;
4. payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease; and
5. amounts expected to be payable by the lessee under residual value guarantees.

The company recognizes in profit and loss or relative asset cost for the interest on the lease liability calculated by fixed discount rate.

The company recognizes in profit and loss or relative asset cost for variable lease payments not included in the measurement of the lease liability in the period in which the event or condition that triggers those payments occurs.

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (三十四) 收入

公司的收入主要來源於如下業務類型：

- (1) 生產和銷售銅纜、光纜及相關產品；
- (2) 代理、加工服務業務收入；
- (3) 光電纜組件業務。

## 1. 收入確認的一般原則

公司在履行了合同中的履約義務，即在客戶取得相關商品或服務控制權時，按照分攤至該項履約義務的交易價格確認收入。履約義務，是指合同中公司向客戶轉讓可明確區分商品或服務的承諾。取得相關商品控制權，是指能夠主導該商品的使用並從中獲得幾乎全部的經濟利益。

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

## (XXXIV) Revenue

The Company's revenue is mainly derived from the following business types:

- (1) Production and sales of copper cables, optical cables, and related products;
- (2) Agency and processing services;
- (3) Optical cable component business.

## 1. Revenue recognition principles

The Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good or service (i.e., an asset) to a customer. An asset is transferred when (or as) the customer obtains control of that asset. Performance obligation refers to a promise in a contract with a customer to transfer to the customer a good or service that is distinct. Control of an asset refers to the ability to direct the use of, and obtain substantially all of the remaining benefits from the asset.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (三十四) 收入(續)

##### 1. 收入確認的一般原則(續)

公司在合同開始日即對合同進行評估，識別該合同所包含的各單項履約義務，並確定各單項履約義務是在某一時段內履行，還是某一時點履行。滿足下列條件之一的，屬於在某一時間段內履行的履約義務，公司按照履約進度，在一段時間內確認收入：(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的商品；(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。否則，公司在客戶取得相關商品或服務控制權的時點確認收入。

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

#### (XXXIV) Revenue (Continued)

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

The Company evaluates the contract at the date of commencement of the contract, identifies the individual performance obligations contained in the contract and determines whether each individual performance obligation is performed within a certain period or at a certain point in time. The Company satisfies a performance obligation and recognizes revenue over time, if one of the following criteria is met: (1) the customer simultaneously receives and consumes the benefits provided by the Company's performance as the Company performs; (2) the Company's performance creates or enhances an asset (for example, work in progress) that the customer controls as the asset is created or enhanced; (3) the Company's performance does not create an asset with an alternative use to the Company and the Company has an enforceable right to payment for performance completed to date. If a performance obligation is not satisfied over, the Company satisfies the performance obligation at a point in time.

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (三十四) 收入(續)

## 1. 收入確認的一般原則(續)

對於在某一時段內履行的履約義務，公司根據商品和勞務的性質，採用產出法/投入法確定恰當的履約進度。產出法是根據已轉移給客戶的商品對於客戶的價值確定履約進度(投入法是根據公司為履行履約義務的投入確定履約進度)。當履約進度不能合理確定時，已經發生的成本預計能夠得到補償的，公司按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。

## 2. 收入確認的具體方法

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：

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

## (XXXIV) Revenue (Continued)

## 1. Revenue recognition principles (Continued)

In determining the appropriate method for measuring progress, the Company shall consider the nature of the good or service that the Company promised to transfer to the customer. Appropriate methods of measuring progress include output methods and input methods. Output methods recognize revenue on the basis of direct measurements of the value to the customer of the goods or services transferred to date relative to the remaining goods or services promised under the contract. Input methods recognize revenue on the basis of the Company's efforts or inputs to the satisfaction of a performance obligation relative to the total expected inputs to the satisfaction of that performance obligation. The Company may not be able to reasonably measure the outcome of a performance obligation, but the Company expects to recover the costs incurred in satisfying the performance obligation. In those circumstances, the Company shall recognize revenue only to the extent of the costs incurred until such time that it can reasonably measure the outcome of the performance obligation.

## 2. Specific methods of revenue recognition

The Company has 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:

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# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (三十四) 收入(續)

#### 2. 收入確認的具體方法(續)

(1) 生產和銷售銅纜、光纜及相關產品

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

(2) 代理、加工服務業務收入

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

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

#### (XXXIV) Revenue (Continued)

#### 2. Specific methods of revenue recognition (Continued)

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

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

(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.

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (三十四) 收入(續)

## 2. 收入確認的具體方法(續)

## (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於在某一時點履行的履約義務，根據合同約定將產品運送至約定交貨地點並由客戶接受，商品所有權上的主要風險和報酬已轉移，商品的控制權已轉移，且相關的經濟利益很可能流入時確認。

## (三十五) 合同成本

## 1. 合同履約成本

公司對於為履行合同發生的成本，不屬於除收入準則外的其他企業會計準則範圍且同時滿足下列條件的作為合同履約成本確認為一項資產：

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

該資產根據其初始確認時攤銷期限是否超過一個正常營業週期在存貨或其他非流動資產中列報。

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

## (XXXIV) Revenue (Continued)

## 2. Specific methods of revenue recognition (Continued)

## (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 be obtained by the company.

## (XXXV) Contract costs

## 1. Costs to fulfil a contract

If the costs incurred in fulfilling a contract with a customer are not within the scope of another standard except for revenue recognition, the Company shall recognize an asset from the costs incurred to fulfil a contract only if those costs meet all of the following criteria:

- (1) the costs relate directly to a contract or to an anticipated contract that the Company can specifically identify (for example, costs relating to services to be provided under renewal of an existing contract or costs of designing an asset to be transferred under a specific contract that has not yet been approved);
- (2) the costs generate or enhance resources of the Company that will be used in satisfying (or in continuing to satisfy) performance obligations in the future; and
- (3) the costs are expected to be recovered.

The asset is presented in inventories or other non-current assets based on whether the amortization period at the time of its initial recognition exceeds one normal business cycle.



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### 三、重要會計政策、會計估計(續)

#### (三十五) 合同成本(續)

##### 2. 合同取得成本

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。增量成本是指公司不取得合同就不會發生的成本，如銷售佣金等。對於攤銷期限不超過一年的，在發生時計入當期損益。

##### 3. 合同成本攤銷

上述與合同成本有關的資產，採用與該資產相關的商品或服務收入確認相同的基礎，在履約義務履行的時點或按照履約義務的履約進度進行攤銷，計入當期損益。

##### 4. 合同成本減值

上述與合同成本有關的資產，賬面價值高於公司因轉讓與該資產相關的商品預期能夠取得剩餘對價與為轉讓該相關商品估計將要發生的成本的差額的，超出部分應當計提減值準備，並確認為資產減值損失。

計提減值準備後，如果以前期間減值的因素發生變化，使得上述兩項差額高於該資產賬面價值的，轉回原已計提的資產減值準備，並計入當期損益，但轉回後的資產賬面價值不超過假定不計提減值準備情況下該資產在轉回日的賬面價值。

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

#### (XXXV) Contract costs (Continued)

##### 2. Incremental costs of obtaining a contract

The Company recognizes as an asset the incremental costs of obtaining a contract with a customer if the Company expects to recover those costs. The incremental costs of obtaining a contract are those costs that the Company incurs to obtain a contract with a customer that it would not have incurred if the contract had not been obtained (for example, a sales commission). The Company may recognize the incremental costs of obtaining a contract as an expense when incurred if the amortization period of the asset that the Company otherwise would have recognized is one year or less.

##### 3. Amortization of contract costs

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

##### 4. Impairment of contract costs

The Company shall make provision for impairment and recognize an impairment loss to the extent that the carrying amount of an asset related to contract costs exceeds the remaining amount of consideration that the Company expects to receive in exchange for the goods or services to which the asset relates less the costs expected to be incurred.

The Company shall recognize a reversal of an impairment loss previously recognized in profit or loss when the impairment conditions no longer exist or have improved. The carrying amount of the asset after the reversal shall not exceed the amount that would have been determined on the reversal date if no provision for impairment had been made previously.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (三十六) 政府補助

## 1. 類型

政府補助，是公司從政府無償取得的貨幣性資產與非貨幣性資產。政府補助分為與資產相關的政府補助和與收益相關的政府補助。

根據相關政府文件規定的補助對象，將政府補助劃分為與資產相關的政府補助和與收益相關的政府補助。公司將所取得的用於購建或以其他方式形成長期資產的政府補助界定為與資產相關的政府補助；其餘政府補助界定為與收益相關的政府補助。若政府文件未明確規定補助對象，則採用以下方式將補助款劃分為與收益相關的政府補助和與資產相關的政府補助：(1) 政府文件明確了補助所針對的特定項目的，根據該特定項目的預算中將形成資產的支出金額和計入費用的支出金額的相對比例進行劃分，對該劃分比例需在每個資產負債表日進行復核，必要時進行變更；(2) 政府文件中對用途僅作一般性表述，沒有指明特定項目的，作為與收益相關的政府補助。

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

## (XXXVI) Government grants

## 1. Types

Government grants is the monetary assets and non-monetary assets obtained by the company from the government free of charge. According to the relevant government documents provided by the grant object, the government grants are divided into asset-related government grants and income-related government grants.

According to the grant objects stipulated in relevant government documents, government grants are divided into asset-related government grants and income-related government grants. The company defines the government grants obtained for the purchase, construction or other forms of long-term assets as the government grants related to the assets; The remaining government grants are defined as income-related government grants. If the object of grant is not clearly specified in the government document, the subsidy shall be divided into income-related government grants and asset-related government grants in the following ways: (1) If the government documents specify the specific project for which the grant is targeted, the division shall be made according to the relative proportion of the expenditure amount forming assets and the expenditure amount included in the expenses in the budget of the specific project, and the division proportion shall be reviewed on each balance sheet date and changed if necessary; (2) If the purpose is only generally stated in government documents and no specific project is specified, it shall be regarded as government grant related to income.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (三十六) 政府補助(續)

##### 2. 政府補助的確認

對期末有證據表明公司能夠符合財政扶持政策規定的相關條件且預計能夠收到財政扶持資金的，按應收金額確認政府補助。除此之外，政府補助均在實際收到時確認。

政府補助為貨幣性資產的，按照收到或應收的金額計量。政府補助為非貨幣性資產的，按照公允價值計量；公允價值不能夠可靠取得的，按照名義金額(人民幣1元)計量。按照名義金額計量的政府補助，直接計入當期損益。

##### 3. 會計處理方法

公司根據經濟業務的實質，確定某一類政府補助業務應當採用總額法還是淨額法進行會計處理。通常情況下，公司對於同類或類似政府補助業務只選用一種方法，且對該業務一貫地運用該方法。

與資產相關的政府補助，應當沖減相關資產的賬面價值或確認為遞延收益。與資產相關的政府補助確認為遞延收益的，在所建造或購買資產使用壽命內按照合理、系統的方法分期計入損益。

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

#### (XXXVI) Government grants (Continued)

##### 2. Government grants recognition

If there is evidence at the end of the period that the Company can meet the relevant conditions stipulated in the financial support policy and is expected to receive financial support funds, the government grants shall be recognized according to the amount receivable. In addition, government grants are recognized when they are actually received.

If the government grants are monetary assets, it shall be measured according to the amount received or receivable. If the government grants are a non-monetary asset, it shall be measured at fair value. If the fair value cannot be obtained reliably, it shall be measured according to the nominal amount (RMB1.00). Government grants measured in nominal terms are directly included in the current profits and losses.

##### 3. Accounting treatment

According to the essence of the economic business, the Company determines whether a certain type of government grants should be accounted for by the total amount method or the net method. In general, the Company chooses only one method for similar or similar government grants, and consistently applies that method.

Government grants related to assets They offset carrying amount of relevant assets, or they are recognized as deferred income. If recognized as deferred income, they are included in profit or loss on a systematic basis over the useful lives of the relevant assets.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (三十六)政府補助(續)

## 3. 會計處理方法(續)

與收益相關的政府補助，用於補償企業以後期間的相關費用或損失的，確認為遞延收益，在確認相關費用或損失的期間計入當期損益或沖減相關成本；用於補償企業已發生的相關費用或損失的，取得時直接計入當期損益或沖減相關成本。

與企業日常活動相關的政府補助計入其他收益或沖減相關成本費用；與企業日常活動無關的政府補助計入營業外收支。

收到與政策性優惠貸款貼息相關的政府補助沖減相關借款費用；取得貸款銀行提供的政策性優惠利率貸款的，以實際收到的借款金額作為借款的入帳價值，按照借款本金和該政策性優惠利率計算相關借款費用。

已確認的政府補助需要返還時，初始確認時沖減相關資產賬面價值的，調整資產賬面價值；存在相關遞延收益餘額的，沖減相關遞延收益賬面餘額，超出部分計入當期損益；不存在相關遞延收益的，直接計入當期損益。

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

## (XXXVI) Government grants (Continued)

## 3. Accounting treatment (Continued)

For government grants related to income used for compensating the related future cost, expenses or losses, they are recognized as deferred income and included in profit or loss or used to offset relevant cost during the period in which the relevant cost, expenses or losses are recognized; for government grants related to income used for compensating the related cost, expenses or losses incurred to the Company, they are directly included in profit or loss or used to offset relevant cost.

Government grants related to the operating activities of business shall be included into other income or used to offset relevant cost based on business nature, while those not related to the operating activities of business shall be included into non-operating revenue or expenditures.

Receiving government grants related to preferential interest rates for preferential loans to reduce related borrowing costs. To obtain the policy preferential interest rate loan provided by the loan bank, the amount of the loan received is taken as the entry value of the loan. The related borrowing cost is calculated according to the loan principal and the policy preferential interest rate.

When a confirmed government grants needs to be returned, the book value of the related assets will be reduced at the time of initial confirmation and the book value of the assets is adjusted. The balance of the related deferred income is reduced to the account balance of the related deferred income which is included in the current profit and loss. If there is no related deferred income, directly included in the profit and loss of the current period.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (三十七) 遞延所得稅資產和遞延所得稅負債

遞延所得稅資產和遞延所得稅負債根據資產和負債的計稅基礎與其賬面價值的差額(暫時性差異)計算確認。於資產負債表日,遞延所得稅資產和遞延所得稅負債,按照預期收回該資產或清償該負債期間的適用稅率計量。

#### 1. 確認遞延所得稅資產的依據

公司以很可能取得用來抵扣可抵扣暫時性差異、能夠結轉以後年度的可抵扣虧損和稅款抵減的應納稅所得額為限,確認由可抵扣暫時性差異產生的遞延所得稅資產。但是,同時具有下列特徵的交易中因資產或負債的初始確認所產生的遞延所得稅資產不予確認:(1)該交易不是企業合併;(2)交易發生時既不影響會計利潤也不影響應納稅所得額或可抵扣虧損。

對於與聯營企業投資相關的可抵扣暫時性差異,同時滿足下列條件的,確認相應的遞延所得稅資產:暫時性差異在可預見的未來很可能轉回,且未來很可能獲得用來抵扣可抵扣暫時性差異的應納稅所得額。

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

#### (XXXVII) Deferred tax assets/Deferred tax liabilities

Deferred tax assets and deferred liabilities are recognized based on the differences (temporary differences) between tax bases and the carrying amount of the assets and liabilities. At the balance sheet date, deferred tax assets and deferred tax liabilities are measured at the tax rates that are expected to apply to the period when the asset is realized, or liability is settled.

#### 1. Basis for recognition of deferred tax assets

Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available to offset the deductible temporary difference and deduct loss and tax deduction for the year after the end of the year. However, deferred income tax assets resulting from the initial confirmation of assets or liabilities in a transaction with the following characteristics are not recognized: (1) The transaction is not an enterprise merger. (2) The transaction does not affect the accounting profit and the taxable income or the deductible loss as well.

For deductible temporary differences related to investments in associated enterprises, where the following conditions are met, the corresponding deferred tax assets are recognized: the temporary difference is likely to be reversed in the foreseeable future and the taxable income used to offset the deductible temporary difference is likely to be obtained in the future.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

(三十七) 遞延所得稅資產和遞延所得稅負債  
(續)

## 2. 確認遞延所得稅負債的依據

公司將當期與以前期間應交未交的應納稅暫時性差異確認為遞延所得稅負債。但不包括：

- (1) 商譽的初始確認所形成的暫時性差異；
- (2) 非企業合併形成的交易或事項，且該交易或事項發生時既不影響會計利潤，也不影響應納稅所得額(或可抵扣虧損)所形成的暫時性差異；
- (3) 對於與子公司、聯營企業投資相關的應納稅暫時性差異，該暫時性差異轉回的時間能夠控制並且該暫時性差異在可預見的未來很可能不會轉回。

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

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

## 2. Basis for recognizing deferred tax liabilities

A deferred tax liability shall be recognized for all taxable temporary differences, except to the extent that the deferred tax liability arises from:

- (1) the initial recognition of goodwill; or
- (2) the initial recognition of an asset or liability in a transaction which is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit (tax loss); or
- (3) for taxable temporary differences associated with investments in subsidiaries, branches and associates, and interests in joint arrangements the parent, investor, joint venture or joint operator is able to control the timing of the reversal of the temporary difference, and it is probable that the temporary difference will not reverse in the foreseeable future.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (三十七) 遞延所得稅資產和遞延所得稅負債(續)

3. 同時滿足下列條件時，將遞延所得稅資產及遞延所得稅負債以抵銷後的淨額列示

- (1) 企業擁有以淨額結算當期所得稅資產及當期所得稅負債的法定權利；
- (2) 遞延所得稅資產和遞延所得稅負債是與同一稅收徵管部門對同一納稅主體徵收的所得稅相關或者對不同的納稅主體相關，但在未來每一具有重要性的遞延所得稅資產和遞延所得稅負債轉回的期間內，涉及的納稅主體體意圖以淨額結算當期所得稅資產及當期所得稅負債或是同時取得資產、清償債務。

#### (三十八) 租賃

在合同開始日，公司評估合同是否為租賃或者包含租賃。如果合同中一方讓渡了在一定期間內控制一項或多項已識別資產使用的權利以換取對價，則該合同為租賃或者包含租賃。

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

#### (XXXVII) Deferred tax assets/Deferred tax liabilities (Continued)

3. *The Company shall offset deferred tax assets and deferred tax liabilities if, and only if:*

- (1) the Company has a legally enforceable right to set off current tax assets against current tax liabilities; and
- (2) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity; or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

#### (XXXVIII) Lease

At inception of a contract, the Company shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (三十八)租賃(續)

## 1. 租賃合同的分拆

當合同中同時包含多項單獨租賃的，公司將合同予以分拆，並分別各項單獨租賃進行會計處理。

當合同中同時包含租賃和非租賃部分的，公司將租賃和非租賃部分進行分拆，租賃部分按照租賃準則進行會計處理，非租賃部分應當按照其他適用的企業會計準則進行會計處理。

## 2. 租賃合同的合併

公司與同一交易方或其關聯方在同一時間或相近時間訂立的兩份或多份包含租賃的合同符合下列條件之一時，合併為一份合同進行會計處理：

- (1) 該兩份或多份合同基於總體商業目的而訂立並構成一攬子交易，若不作為整體考慮則無法理解其總體商業目的。
- (2) 該兩份或多份合同中的某份合同的對價金額取決於其他合同的定價或履行情況。
- (3) 該兩份或多份合同讓渡的資產使用權合起來構成一項單獨租賃。

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

## (XXXVIII) Lease (Continued)

## 1. Separating components of a contract

For a contract that contains more than one lease component, the Company separates the components and accounts for each lease component separately.

For a contract that is, or contains, a lease, the Company shall account for each lease component within the contract as a lease separately from non-lease components of the contract. The lease components shall be accounted for in accordance with the lease standards, and the non-lease components shall be accounted for in accordance with other applicable accounting standards for business enterprises.

## 2. Combination of contracts

The Company shall combine two or more contracts entered into at or near the same time with the same counterparty or related parties of the counterparty, and account for the contracts as a single contract if one or more of the following criteria are met:

- (1) the contracts are negotiated as a package with an overall commercial objective that cannot be understood without considering the contracts together;
- (2) the amount of consideration to be paid in one contract depends on the price or performance of the other contract; or
- (3) the rights to use underlying assets conveyed in the contracts (or some rights to use underlying assets conveyed in each of the contracts) form a single lease component.



## 財務報表附註

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### 三、重要會計政策、會計估計(續)

#### (三十八)租賃(續)

3. 公司作為承租人的會計處理  
在租賃期開始日，除應用簡化處理的短期租賃和低價值資產租賃外，公司對租賃確認使用權資產和租賃負債。

短期租賃是指不包含購買選擇權且租賃期不超過12個月的租賃。低價值資產租賃是指單項租賃資產為全新資產時價值較低的租賃。

使用權資產和租賃負債的會計政策詳見本附註(二十六)和(三十三)。

4. 公司作為出租人的會計處理  
(1) 租賃的分類  
公司在租賃開始日將租賃分為融資租賃和經營租賃。融資租賃是指實質上轉移了與租賃資產所有權有關的幾乎全部風險和報酬的租賃，其所有權最終可能轉移，也可能不轉移。經營租賃是指除融資租賃以外的其他租賃。

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

#### (XXXVIII) Lease (Continued)

3. *The Company as lessee*

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

The Company recognizes a lease that has a lease term of 12 months or less as a short-term lease, which shall not contain a purchase option. The Company recognizes a lease as a lease of a low-value asset if the underlying asset is of low value when it is new.

Please refer to Section IV (XXVI) right of use assets and Section IV (XXXIII) lease liabilities.

4. *The Company as lessor*

#### (1) *Classification of leases*

A lessor shall classify each of its leases as either an operating lease or a finance lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Otherwise, it is classified as an operating.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (三十八)租賃(續)

## 4. 公司作為出租人的會計處理(續)

## (1) 租賃的分類(續)

一項租賃存在下列一種或多種情形的，公司通常分類為融資租賃：

- 1) 在租賃期屆滿時，租賃資產的所有權轉移給承租人。
- 2) 承租人有購買租賃資產的選擇權，所訂立的購買價款與預計行使選擇權時租賃資產的公允價值相比足夠低，因而在租賃開始日就可以合理確定承租人將行使該選擇權。
- 3) 資產的所有權雖然不轉移，但租賃期佔租賃資產使用壽命的大部分。
- 4) 在租賃開始日，租賃收款額的現值幾乎相當於租賃資產的公允價值。
- 5) 租賃資產性質特殊，如果不作較大改造，只有承租人才能使用。

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

## (XXXVIII) Lease (Continued)

## 4. The Company as lessor (Continued)

## (1) Classification of leases (Continued)

Examples of situations that individually or in combination would normally lead to a lease being classified as a finance lease are:

- 1) the lease transfers ownership of the underlying asset to the lessee by the end of the lease term;
- 2) the lessee has the option to purchase the underlying asset at a price that is expected to be sufficiently lower than the fair value at the date the option becomes exercisable for it to be reasonably certain, at the inception date, that the option will be exercised;
- 3) the lease term is for the major part of the economic life of the underlying asset even if title is not transferred;
- 4) at the inception date, the present value of the lease payments amounts to at least substantially all of the fair value of the underlying asset; and
- 5) the underlying asset is of such a specialized nature that only the lessee can use it without major modifications.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (三十八)租賃(續)

#### 4. 公司作為出租人的會計處理(續)

##### (1) 租賃的分類(續)

一項租賃存在下列一項或多項跡象的，公司也可能分類為融資租賃：

- 1) 若承租人撤銷租賃，撤銷租賃對出租人造成的損失由承租人承擔。
- 2) 資產餘值的公允價值波動所產生的利得或損失歸屬於承租人。
- 3) 承租人有能力以遠低於市場水平的租金繼續租賃至下一期間。

- (2) 對融資租賃的會計處理在租賃期開始日，公司對融資租賃確認應收融資租賃款，並終止確認融資租賃資產。

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

#### (XXXVIII) Lease (Continued)

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

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

Indicators of situations that individually or in combination could also lead to a lease being classified as a finance lease are:

- 1) if the lessee can cancel the lease, the lessor's losses associated with the cancellation are borne by the lessee;
- 2) gains or losses from the fluctuation in the fair value of the residual accrue to the lessee (for example, in the form of a rent rebate equalling most of the sales proceeds at the end of the lease); and
- 3) the lessee has the ability to continue the lease for a secondary period at a rent that is substantially lower than market rent.

##### (2) Accounting for finance lease

At the commencement date, a lessor shall recognize assets held under a finance lease in its statement of financial position and present them as a receivable and terminates the recognition of the financial lease assets.

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (三十八)租賃(續)

## 4. 公司作為出租人的會計處理(續)

## (2) 對融資租賃的會計處理(續)

應收融資租賃款初始計量時，以未擔保餘值和租賃期開始日尚未收到的租賃收款額按照租賃內含利率折現的現值之和作為應收融資租賃款的入帳價值。租賃收款額包括：

- 1) 扣除租賃激勵相關金額後的固定付款額及實質固定付款額；
- 2) 取決於指數或比率的可變租賃付款額；
- 3) 合理確定承租人將行使購買選擇權的情況下，租賃收款額包括購買選擇權的行權價格；
- 4) 租賃期反映出承租人將行使終止租賃選擇權的情況下，租賃收款額包括承租人行使終止租賃選擇權需支付的款項；
- 5) 由承租人、與承租人有關的一方以及有經濟能力履行擔保義務的獨立第三方向出租人提供的擔保餘值。

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

## (XXXVIII) Lease (Continued)

## 4. The Company as lessor (Continued)

## (2) Accounting for finance lease (Continued)

The initial amount of finance lease receivables equals to the net investment in the lease, that is the gross investment in the lease discounted at the interest rate implicit in the lease. The lease payment includes:

- 1) fixed payments (including in-substance fixed payments), less any lease incentives payable;
- 2) variable lease payments that depend on an index or a rate;
- 3) the exercise price of a purchase option if the lessee is reasonably certain to exercise that option (assessed considering the factors);
- 4) payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease; and
- 5) any residual value guarantees provided to the lessor by the lessee, a party related to the lessee or a third party unrelated to the lessor that is financially capable of discharging the obligations under the guarantee.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (三十八)租賃(續)

#### 4. 公司作為出租人的會計處理(續)

##### (2) 對融資租賃的會計處理(續)

公司按照固定的租賃內含利率計算並確認租賃期內各個期間的利息收入，所取得的未納入租賃投資淨額計量的可變租賃付款額在實際發生時計入當期損益。

##### (3) 對經營租賃的會計處理

公司在租賃期內各個期間採用直線法或其他系統合理的方法，將經營租賃的租賃收款額確認為租金收入；發生的與經營租賃有關的初始直接費用資本化，在租賃期內按照與租金收入確認相同的基礎進行分攤，分期計入當期損益；取得的與經營租賃有關的未計入租賃收款額的可變租賃付款額，在實際發生時計入當期損益。

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

#### (XXXVIII) Lease (Continued)

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

##### (2) Accounting for finance lease (Continued)

The Company calculates and recognizes interest income for each period of the lease period at a fixed lease inclusion rate, and variable lease payments made that are not included in the net lease investment measurement are recorded in the profit or loss of the current period when incurred.

##### (3) Accounting for operating leases

A lessor shall recognize lease payments from operating leases as income on either a straight-line basis or another systematic basis. A lessor shall add initial direct costs incurred in obtaining an operating lease to the carrying amount of the underlying asset and recognize those costs as an expense over the lease term on the same basis as the lease income. The variable lease payments made in connection with the operating lease that are not included in the lease collection amount are included in the profit or loss of the current period when incurred.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (三十九)終止經營

公司將滿足下列條件之一的，且該組成部分已經處置或劃歸為持有待售類別的、能夠單獨區分的組成部分確認為終止經營組成部分：

- (1) 該組成部分代表一項獨立的主要業務或一個單獨的主要經營地區。
- (2) 該組成部分是擬對一項獨立的主要業務或一個單獨的主要經營地區進行處置的一項相關聯計劃的一部分。
- (3) 該組成部分是專為轉售而取得的子公司。

終止經營的減值損失和轉回金額等經營損益及處置損益作為終止經營損益在利潤表中列示。

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

## (XXXIX) Discontinued operations

A discontinued operation is a component of the Company that either has been disposed of, or is classified as held for sale, and

- (1) represents a separate major line of business or geographical area of operations,
- (2) is part of a single co-ordinated plan to dispose of a separate major line of business or geographical area of operations or
- (3) is a subsidiary acquired exclusively with a view to resale.

Operating gains and losses such as impairment losses and reversal amount of discontinued operations and gains and losses on disposal are shown in the income statement as gains or losses on discontinued operations.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (四十) 套期會計

公司按照套期關係，將套期保值劃分為公允價值套期、現金流量套期和境外淨投資套期。

1. 對於同時滿足下列條件的套期工具，運用套期會計方法進行處理

- (1) 套期關係僅由符合條件的套期工具和被套期項目組成。
- (2) 在套期開始時，公司正式指定了套期工具和被套期項目，並準備了關於套期關係和從事套期的風險管理策略和風險管理目標的書面文件。
- (3) 套期關係符合套期有效性要求。

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

#### (XL) Hedging accounting

The Company applies hedge accounting to hedging relationships that meet the qualifying criteria. There are three types of hedging relationships, including fair value hedge, cash flow hedge, hedge of a net investment in a foreign operation.

1. *A hedging relationship qualifies for hedge accounting only if all of the following criteria are met:*

- (1) the hedging relationship consists only of eligible hedging instruments and eligible hedged items.
- (2) at the inception of the hedging relationship there is formal designation and documentation of the hedging relationship and the Company's risk management objective and strategy for undertaking the hedge.
- (3) the hedging relationship meets the hedge effectiveness requirements

## 三、重要會計政策、會計估計(續)

## (四十) 套期會計(續)

## 1. 對於同時滿足下列條件的套期工具，運用套期會計方法進行處理(續)

套期同時滿足下列條件的，認定套期關係符合套期有效性要求：

- 1) 被套期項目和套期工具之間存在經濟關係。該經濟關係使得套期工具和被套期項目的價值因面臨相同的被套期風險而發生方向相反的變動。
- 2) 被套期項目和套期工具經濟關係產生的價值變動中，信用風險的影響不佔主導地位。
- 3) 套期關係的套期比率，等於公司實際套期的被套期項目數量與對其進行套期的套期工具實際數量之比，但不反映被套期項目和套期工具相對權重的失衡，這種失衡會導致套期無效，並可能產生與套期會計目標不一致的會計結果。

## 2. 公允價值套期會計處理

- (1) 套期工具產生的利得或損失計入當期損益。如果套期工具是對選擇以公允價值計量且其變動計入其他綜合收益的非交易性權益工具投資(或其組成部分)進行套期的，套期工具產生的利得或損失計入其他綜合收益。

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

## (XL) Hedging accounting (Continued)

## 1. A hedging relationship qualifies for hedge accounting only if all of the following criteria are met: (Continued)

The hedging relationship meets all of the following hedge effectiveness requirements:

- 1) there is an economic relationship between the hedged item and the hedging instrument. This economic relationship causes the hedging instrument and the hedged item to change in opposite directions due to the same hedged risk;
- 2) the effect of credit risk does not dominate the value changes that result from that economic relationship; and
- 3) the hedge ratio of the hedging relationship is the same as that resulting from the quantity of the hedged item that the Company actually hedges and the quantity of the hedging instrument that the Company actually uses to hedge that quantity of hedged item. However, that designation shall not reflect an imbalance between the weightings of the hedged item and the hedging instrument that would create hedge ineffectiveness that could result in an accounting outcome that would be inconsistent with the purpose of hedge accounting.

## 2. Fair value hedges accounting

- (1) the gain or loss on the hedging instrument shall be recognised in profit or loss (or other comprehensive income, if the hedging instrument hedges an equity instrument for which the Company has elected to present changes in fair value in other comprehensive income).



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (四十) 套期會計(續)

##### 2. 公允價值套期會計處理(續)

- (2) 被套期項目因被套期風險敞口形成的利得或損失計入當期損益，同時調整未以公允價值計量的已確認被套期項目的賬面價值。被套期項目為以公允價值計量且其變動計入其他綜合收益的金融資產(或其組成部分)的，其因被套期風險敞口形成的利得或損失計入當期損益，其賬面價值已經按公允價值計量，不需要調整；被套期項目為公司選擇以公允價值計量且其變動計入其他綜合收益的非交易性權益工具投資(或其組成部分)的，其因被套期風險敞口形成的利得或損失計入其他綜合收益，其賬面價值已經按公允價值計量，不需要調整。

被套期項目為尚未確認的確定承諾(或其組成部分)的，其在套期關係指定後因被套期風險引起的公允價值累計變動額確認為一項資產或負債，相關的利得或損失計入各相關期間損益。當履行確定承諾而取得資產或承擔負債時，調整該資產或負債的初始確認金額，以包括已確認的被套期項目的公允價值累計變動額。

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

#### (XL) Hedging accounting (Continued)

##### 2. Fair value hedges accounting (Continued)

- (2) the hedging gain or loss on the hedged item shall adjust the carrying amount of the hedged item and be recognized in profit or loss. If the hedged item is a financial asset (or a component thereof) that is measured at fair value through other comprehensive income, the hedging gain or loss on the hedged item shall be recognized in profit or loss. However, if the hedged item is an equity instrument for which the Company has elected to present changes in fair value in other comprehensive income, those amounts shall remain in other comprehensive income. When a hedged item is an unrecognized firm commitment (or a component thereof), the cumulative change in the fair value of the hedged item subsequent to its designation is recognized as an asset or a liability with a corresponding gain or loss recognized in profit or loss.

When a hedged item in a fair value hedge is a firm commitment (or a component thereof) to acquire an asset or assume a liability, the initial carrying amount of the asset or the liability that results from the Company meeting the firm commitment is adjusted to include the cumulative change in the fair value of the hedged item that was recognized in the statement of financial position.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (四十) 套期會計(續)

## 2. 公允價值套期會計處理(續)

- (3) 被套期項目為以攤餘成本計量的金融工具(或其組成部分)的,對被套期項目賬面價值所作的調整按照開始攤銷日重新計算的實際利率進行攤銷,並計入當期損益。該攤銷可以自調整日開始,但不晚於對被套期項目終止進行套期利得和損失調整的時點。被套期項目為以公允價值計量且其變動計入其他綜合收益的金融資產(或其組成部分)的,則按照相同的方式對累計已確認的套期利得或損失進行攤銷,並計入當期損益,但不調整金融資產(或其組成部分)的賬面價值。

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

## (XL) Hedging accounting (Continued)

## 2. Fair value hedges accounting (Continued)

- (3) Any adjustment arising from above shall be amortized to profit or loss if the hedged item is a financial instrument (or a component thereof) measured at amortized cost. Amortization may begin as soon as an adjustment exists and shall begin no later than when the hedged item ceases to be adjusted for hedging gains and losses. The amortization is based on a recalculated effective interest rate at the date that amortization begins. In the case of a financial asset (or a component thereof) that is a hedged item and that is measured at fair value through other comprehensive income, amortization applies in the same manner but to the amount that represents the cumulative gain or loss previously recognized instead of by adjusting the carrying amount.

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# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (四十) 套期會計(續)

##### 3. 現金流量套期會計處理

(1) 套期工具產生的利得或損失中屬於套期有效的部分，作為現金流量套期儲備，計入其他綜合收益。現金流量套期儲備的金額，按照下列兩項的絕對額中較低者確定：

- 1) 套期工具自套期開始的累計利得或損失；
- 2) 被套期項目自套期開始的預計未來現金流量現值的累計變動額。每期計入其他綜合收益的現金流量套期儲備的金額為當期現金流量套期儲備的變動額。

(2) 套期工具產生的利得或損失中屬於套期無效的部分(即扣除計入其他綜合收益後的其他利得或損失)，計入當期損益。

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

#### (XL) Hedging accounting (Continued)

##### 3. Cash flow hedges accounting

(1) the separate component of equity associated with the hedged item (cash flow hedge reserve) is adjusted to the lower of the following:

- 1) the cumulative gain or loss on the hedging instrument from inception of the hedge; and
- 2) the cumulative change in fair value (present value) of the hedged item (i.e. the present value of the cumulative change in the hedged expected future cash flows) from inception of the hedge.

(2) The part of the gain or loss generated by the hedging instrument that is invalid in the hedging (i.e., other gain or loss after deducting other comprehensive income) shall be recorded in the current profit and loss.

## NOTES TO THE FINANCIAL STATEMENTS

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## 三、重要會計政策、會計估計(續)

## (四十) 套期會計(續)

## 3. 現金流量套期會計處理(續)

(3) 現金流量套期儲備的金額，按照下列規定處理：

- 1) 被套期項目為預期交易，且該預期交易使公司隨後確認一項非金融資產或非金融負債的，或者非金融資產或非金融負債的預期交易形成一項適用於公允價值套期會計的確定承諾時，則將原在其他綜合收益中確認的現金流量套期儲備金額轉出，計入該資產或負債的初始確認金額。
- 2) 對於不屬於前一條涉及的現金流量套期，在被套期的預期現金流量影響損益的相同期間，將原在其他綜合收益中確認的現金流量套期儲備金額轉出，計入當期損益。
- 3) 如果在其他綜合收益中確認的現金流量套期儲備金額是一項損失，且該損失全部或部分預計在未來會計期間不能彌補的，則在預計不能彌補時，將預計不能彌補的部分從其他綜合收益中轉出，計入當期損益。

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

## (XL) Hedging accounting (Continued)

## 3. Cash flow hedges accounting (Continued)

(3) the amount that has been accumulated in the cash flow hedge reserve shall be accounted for as follows:

- 1) if a hedged forecast transaction subsequently results in the recognition of a non-financial asset or non-financial liability, or a hedged forecast transaction for a non-financial asset or a non-financial liability becomes a firm commitment for which fair value hedge accounting is applied, the Company shall remove that amount from the cash flow hedge reserve and include it directly in the initial cost or other carrying amount of the asset or the liability.
- 2) for cash flow hedges other than those covered by 1), that amount shall be reclassified from the cash flow hedge reserve to profit or loss as a reclassification adjustment in the same period or periods during which the hedged expected future cash flows affect profit or loss.
- 3) however, if that amount is a loss and the Company expects that all or a portion of that loss will not be recovered in one or more future periods, it shall immediately reclassify the amount that is not expected to be recovered into profit or loss as a reclassification adjustment.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 三、重要會計政策、會計估計(續)

#### (四十) 套期會計(續)

##### 4. 境外經營淨投資套期

對境外經營淨投資的套期，包括對作為淨投資的一部分進行會計處理的貨幣性項目的套期，公司按照類似於現金流量套期會計的規定處理：

- (1) 套期工具形成的利得或損失中屬於套期有效的部分，應當計入其他綜合收益。

全部或部分處置境外經營時，上述計入其他綜合收益的套期工具利得或損失應當相應轉出，計入當期損益。

- (2) 套期工具形成的利得或損失中屬於套期無效的部分，應當計入當期損益。

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

#### (XL) Hedging accounting (Continued)

##### 4. Hedges of a net investment in a foreign operation

Hedges of a net investment in a foreign operation, including a hedge of a monetary item that is accounted for as part of the net investment, shall be accounted for similarly to cash flow hedges:

- (1) the portion of the gain or loss on the hedging instrument that is determined to be an effective hedge shall be recognized in other comprehensive income.

The cumulative gain or loss on the hedging instrument relating to the effective portion of the hedge that has been accumulated in the foreign currency translation reserve shall be reclassified from equity to profit or loss as a reclassification adjustment on the disposal or partial disposal of the foreign operation.

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (四十) 套期會計(續)

## 5. 終止運用套期會計

對於發生下列情形之一的，則終止運用套期會計：

- (1) 因風險管理目標發生變化，導致套期關係不再滿足風險管理目標。
- (2) 套期工具已到期、被出售、合同終止或已行使。
- (3) 被套期項目與套期工具之間不再存在經濟關係，或者被套期項目和套期工具經濟關係產生的價值變動中，信用風險的影響開始佔主導地位。
- (4) 套期關係不再滿足本準則所規定的運用套期會計方法的其他條件。在適用套期關係再平衡的情況下，企業應當首先考慮套期關係再平衡，然後評估套期關係是否滿足本準則所規定的運用套期會計方法的條件。

終止套期會計可能會影響套期關係的整體或其中一部分，在僅影響其中一部分時，剩餘未受影響的部分仍適用套期會計。

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

## (XL) Hedging accounting (Continued)

## 5. End of application

The Company shall prospectively cease applying to a hedged item if it met one of the following conditions:

- (1) Due to changes in risk management objectives, the hedging relationship no longer satisfies the risk management objectives;
- (2) The hedging instrument has expired, been sold, terminated or exercised;
- (3) The impact of credit risk begins to dominate in the economic relationship between the hedged project and the hedging instrument, or in the change in value generated by the economic relationship between the hedged project and the hedging instrument;
- (4) The hedging relationship no longer satisfies other conditions for the use of hedge accounting methods as set out in this Standard. Where hedging relationship rebalancing applies, an enterprise should first consider the rebalancing of hedging relationships and then assess whether the hedging relationship satisfies the conditions for the use of hedging accounting methods as set out in this Standard.

Cessation of hedge accounting may affect the whole or part of the hedge relationship, and if only one part of it is affected, the remaining unaffected portion still applies to hedge accounting.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (四十) 套期會計(續)

##### 6. 信用風險敞口的公允價值選擇

當使用以公允價值計量且其變動計入當期損益的信用衍生工具管理金融工具(或其組成部分)的信用風險敞口時,可以在該金融工具(或其組成部分)初始確認時、後續計量中或尚未確認時,將其指定為以公允價值計量且其變動計入當期損益的金融工具,並同時作出書面記錄,但應同時滿足下列條件:

- (1) 金融工具信用風險敞口的主體(如借款人或貸款承諾持有人)與信用衍生工具涉及的主體相一致;
- (2) 金融工具的償付級次與根據信用衍生工具條款須交付的工具的償付級次相一致。

#### (四十一) 安全生產費

公司按照國家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,屬於費用性支出的,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)

#### (XL) Hedging accounting (Continued)

##### 6. Option to designate a credit exposure as measured at fair value

If the Company uses a credit derivative that is measured at fair value through profit or loss to manage the credit risk of all, or a part of, a financial instrument (credit exposure) it may designate that financial instrument to the extent that it is so managed (i.e. all or a proportion of it) as measured at fair value through profit or loss if:

- (1) the name of the credit exposure (for example, the borrower, or the holder of a loan commitment) matches the reference entity of the credit derivative; and
- (2) the seniority of the financial instrument matches that of the instruments that can be delivered in accordance with the credit derivative.

#### (XLI) Work safety expenses

The work safety expenses extracted by the company in accordance with the national regulations shall be recorded into the cost of related products or the profit and loss of the current period, and recorded into the "special reserve" item. The special reserve shall be directly written off if the waste extracted from work safety falls into the category of expenditure. If fixed assets are formed, the expenditures incurred shall be collected through the item of "construction in progress", which shall be recognized as fixed assets when the safety project is completed and reaches the predetermined usable state; At the same time, the special reserve is written down according to the cost of forming the fixed assets, and the accumulated depreciation of the same amount is recognized. The fixed asset shall not be depreciated in subsequent periods.

## 三、重要會計政策、會計估計(續)

## (四十二)債務重組

## 1. 作為債務人記錄債務重組義務

以資產清償債務方式進行債務重組的，公司在相關資產和所清償債務符合終止確認條件時予以終止確認，所清償債務賬面價值與轉讓資產賬面價值之間的差額計入當期損益。

將債務轉為權益工具方式進行債務重組的，公司在所清償債務符合終止確認條件時予以終止確認。公司初始確認權益工具時按照權益工具的公允價值計量，權益工具的公允價值不能可靠計量的，按照所清償債務的公允價值計量。所清償債務賬面價值與權益工具確認金額之間的差額，計入當期損益。

採用修改其他條款方式進行債務重組的，公司按照《企業會計準則第22號—金融工具確認和計量》和《企業會計準則第37號—金融工具列報》的規定，確認和計量重組債務。

以多項資產清償債務或者組合方式進行債務重組的，公司按照前述方法確認和計量權益工具和重組債務，所清償債務的賬面價值與轉讓資產的賬面價值以及權益工具和重組債務的確認金額之和的差額，計入當期損益。

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

## (XLII) Debt restructuring

## 1. As the debtor record debt restructuring obligations

Debt restructuring on the basis of assets, debts, the company in the relevant assets and debts in line with the termination of the confirmation shall be terminated under conditions, the book value of the debts and transfer the difference between the book value of assets included in the current profits and losses.

Where debts are converted into equity instruments for debt restructuring, the company shall terminate recognition when the paid debts meet the conditions for termination recognition. When the company initially recognizes the equity instrument, the measurement shall be made according to the fair value of the equity instrument. If the fair value of the equity instrument cannot be measured reliably, the measurement shall be made according to the fair value of the debt paid off. The difference between the book value of the debt paid off and the amount recognized by the equity instrument shall be recorded into the current profit and loss.

Where the debt is restructured by modifying other terms, the company shall recognize and measure the restructured debt in accordance with the Accounting Standards for Enterprises No. 22 — Recognition and Measurement of Financial Instruments and Accounting Standards for Enterprises No. 37 — Presentation of Financial Instruments.

Where debt restructuring is carried out by means of multiple asset repayment or combination, the company recognizes and measures equity instruments and restructured debt in accordance with the above-mentioned methods, and the difference between the carrying value of the debt repaid and the carrying value of the transferred assets and the sum of the recognized amount of equity instruments and restructured debt is recorded in the current profit or loss.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (四十二)債務重組(續)

##### 2. 作為債權人記錄債務重組義務

以資產清償債務方式進行債務重組的，公司初始確認受讓的金融資產以外的資產時，以成本計量，其中存貨的成本，包括放棄債權的公允價值和使該資產達到當前位置和狀態所發生的可直接歸屬於該資產的稅金、運輸費、裝卸費、保險費等其他成本。對聯營企業或合營企業投資的成本，包括放棄債權的公允價值和可直接歸屬於該資產的稅金等其他成本。投資性房地產的成本，包括放棄債權的公允價值和可直接歸屬於該資產的稅金等其他成本。固定資產的成本，包括放棄債權的公允價值和使該資產達到預定可使用狀態前所發生的可直接歸屬於該資產的稅金、運輸費、裝卸費、安裝費、專業人員服務費等其他成本。無形資產的成本，包括放棄債權的公允價值和可直接歸屬於使該資產達到預定用途所發生的稅金等其他成本。放棄債權的公允價值與賬面價值之間的差額，計入當期損益。

將債務轉為權益工具方式進行的債務重組導致公司將債權轉為對聯營企業或合營企業的權益性投資的，公司按照放棄債權的公允價值和可直接歸屬於該資產的稅金等其他成本計量其初始投資成本。放棄債權的公允價值與賬面價值之間的差額，計入當期損益。

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

#### (XLII) Debt restructuring (Continued)

##### 2. As a creditor record debt restructuring obligations

Where debt restructuring is carried out by means of asset repayment of debt, the company's initial recognition of assets other than financial assets transferred shall be measured at cost, in which the cost of inventory shall include the fair value of the waive of the creditor's rights and other costs directly attributable to the asset such as taxes, transportation fees, handling fees, insurance premiums and other costs incurred in making the asset reach its current position and state. The costs of investing in an associate or joint venture include the fair value of the waive claims and other costs such as taxes directly attributable to the asset. The cost of investment real estate includes the fair value of the waive claim and other costs such as taxes that can be directly attributed to the asset. The cost of a fixed asset includes taxes, transportation costs, handling costs, installation costs, professional service fees and other costs directly attributable to the asset before the fair value of the creditor's right is abandoned and the asset is made available for use. The cost of intangible assets includes the fair value of the waived creditor's rights and other costs that can be directly attributed to the achievement of the intended use of the assets. The difference between the fair value of the waive of creditor's rights and the carrying value shall be recorded into the current profit and loss.

Where a debt restructuring by converting debt into equity instruments results in the conversion of the Company's claims into equity investments in an associate or joint venture, the Company measures its initial investment costs at the fair value of waive of claims and other costs that can be directly attributable to the asset, such as taxes. The difference between the fair value of the waived creditor's rights and the carrying value shall be recorded into the current profit and loss.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 三、重要會計政策、會計估計(續)

## (四十二)債務重組(續)

## 2. 作為債權人記錄債務重組義務(續)

採用修改其他條款方式進行債務重組的，公司按照《企業會計準則第22號—金融工具確認和計量》的規定，確認和計量重組債權。

採用多項資產清償債務或者組合方式進行債務重組的，首先按照《企業會計準則第22號—金融工具確認和計量》的規定確認和計量受讓的金融資產和重組債權，然後按照受讓的金融資產以外的各項資產的公允價值比例，對放棄債權的公允價值扣除受讓金融資產和重組債權確認金額後的淨額進行分配，並以此為基礎按照前述方法分別確定各項資產的成本。放棄債權的公允價值與賬面價值之間的差額，計入當期損益。

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

## (XLII) Debt restructuring (Continued)

## 2. As a creditor record debt restructuring obligations (Continued)

Where debt restructuring is carried out by modifying other terms, the company shall recognize and measure the restructured creditor's rights in accordance with the Accounting Standards for Enterprises No. 22 — Recognition and Measurement of Financial Instruments.

Where multiple assets are used to pay off debts or a combination is adopted for debt restructuring, the transferred financial assets and restructured creditor's rights shall be recognized and measured in accordance with the Accounting Standards for Business Enterprises No. 22 — Recognition and Measurement of Financial Instruments, and then the proportion of fair value of each asset other than the transferred financial assets shall be determined. The net value of the fair value of the waive creditor's rights after deducting the recognized amount of the transferred financial assets and the restructured creditor's rights shall be distributed, and on this basis the cost of each asset shall be determined according to the aforementioned method. The difference between the fair value of the waive creditor's rights and the carrying value shall be recorded into the current profit and loss.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 三、重要會計政策、會計估計(續)

#### (四十三)重要會計政策、會計估計的變更

##### 1. 會計政策變更

執行企業會計準則解釋第17號對公司的影響

2023年10月25日，財政部發佈了《企業會計準則解釋第17號》(財會〔2023〕21號，以下簡稱「解釋17號」)，公司自2024年1月1日起施行。

執行「解釋17號」對本期內財務報表無重大影響。

##### 2. 會計估計變更

本期主要會計估計未發生變更。

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

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

##### 1. Changes in accounting policies

*The impact of the implementation of interpretation No.17 of Accounting Standards for Business Enterprises*

According to the Interpretation No. 17 of Accounting Standards for Business Enterprises (Cai Kuai [2023] No. 21, hereinafter referred to as "Interpretation No. 17") published by the Ministry of Finance on 25 October 2023, the Company implements standard from January 1, 2024.

The Implementation Interpretation No. 17 has no material impact on the financial statements during the reporting period.

##### 2. Changes in accounting estimates

No accounting estimates were changed during the reporting period.

## 四、稅項

## (一) 公司主要稅種和稅率

## IV. TAXES

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

稅種 Taxes	計稅依據／收入類型 Tax basis	稅率 Tax rate	備註 Notes
增值稅 Value-added tax (VAT)	境內銷售；提供加工勞務 Domestic sales；Processing services	13%	
	水費、氣費、房屋租賃費 Water rate；Gas fees；Rent	9%	
	提供物管服務 Property management services	6%	
	簡易計稅方法 Simple Tax Computation	5% 或 3%	
房產稅 Property tax	按照房產原值的70% (或租金收入) 為納稅基準 70% of the original value of the property (or rental income)	從價1.2%、 從租12%	
		1.2%	(for property value)
		12%	(for rental income)
城鎮土地使用稅 Urban land use tax	實際佔用的土地面積 Land area actually occupied	6元/m <sup>2</sup> 、 8元/m <sup>2</sup>	
資源稅 Resource tax	按實際取水量 Water actually consumed	2.69/m <sup>3</sup>	
企業所得稅 Business income tax	應納稅所得額 Taxable income	15%、25%	
城市維護建設稅 Urban maintenance and construction tax	實繳流轉稅稅額 Turnover tax actually paid	7%	
教育費附加 Education surcharge	實繳流轉稅稅額 Turnover tax actually paid	3%	
地方教育附加 Local education surcharge	實繳流轉稅稅額 Turnover tax actually paid	2%	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 四、稅項(續)

#### (一) 公司主要稅種和稅率(續)

不同納稅主體所得稅稅率說明：

納稅主體名稱 Taxpayer		所得稅稅率 Tax rate
成都四威科技股份有限公司	Chengdu SIWI Science and Technology Company Limited	25%
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	15%
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	25%

#### (二) 稅收優惠政策及依據

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。

#### (三) 其他說明

員工個人所得稅由公司代扣代繳。

### IV. TAXES (Continued)

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

Different enterprise income tax rates applicable to different taxpayers:

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

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 2023.

#### (III) Other notes

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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋

(以下金額單位若未特別註明者均為人民幣元，期初指2024年1月1日)

## 註釋1 貨幣資金

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

(The following amounts are in RMB unless otherwise specified, the opening balances are all as of January 1, 2024)

## Note 1 Cash and bank balances

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
庫存現金	Cash on hand		
銀行存款	Cash in bank	472,771,617.31	373,527,943.20
其他貨幣資金	Other cash and bank balance		79,681.03
合計	Total	472,771,617.31	373,607,624.23

其中：存放在境外的款項總額 Including: Overseas cash and bank balance

其中受限制的貨幣資金明細如下：

The details of restricted cash and bank balances are as follows:

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
信用證保證金	L/C guarantee deposit		79,681.03
合計	Total		79,681.03

截止2024年6月30日，公司不存在質押、凍結，或有潛在收回風險的款項。

As of June 30, 2024, the Company does not have funds deposited overseas or other funds with potential recovery risks.

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

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

#### 註釋2 應收票據

#### Note 2 Notes receivable

##### 1. 應收票據分類列示

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

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
銀行承兌匯票	Bank acceptance	20,651,516.02	22,731,452.68
商業承兌匯票	Trade acceptance	29,298,135.97	72,811,832.67
小計	Subtotal	49,949,651.99	95,543,285.35
減：壞賬準備	Less: Provision for bad debts	146,490.68	364,059.16
合計	Total	49,803,161.31	95,179,226.19

##### 2. 按壞賬計提方法分類披露

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

類別	Categories	期末餘額 Closing balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
單項計提預期信用 損失的應收票據	Notes receivable with provision made on an individual basis					
按組合計提預期信用 損失的應收票據	Notes receivable with provision made on a collective basis	49,949,651.99	100.00	146,490.68	0.29	49,803,161.31
其中：商業承兌匯票	Including: Trade acceptance	29,298,135.97	58.66	146,490.68	0.50	29,151,645.29
銀行承兌匯票	Including: Bank acceptance	20,651,516.02	41.34			20,651,516.02
合計	Total	49,949,651.99	100.00	146,490.68	0.29	49,803,161.31

類別	Categories	期初餘額 Opening balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
單項計提預期信用 損失的應收票據	Notes receivable with provision made on an individual basis					
按組合計提預期信用 損失的應收票據	Notes receivable with provision made on a collective basis	95,543,285.35	100.00	364,059.16	0.38	95,179,226.19
其中：商業承兌匯票	Including: Trade acceptance	72,811,832.67	76.21	364,059.16	0.50	72,447,773.51
銀行承兌匯票	Including: Bank acceptance	22,731,452.68	23.79			22,731,452.68
合計	Total	95,543,285.35	100.00	364,059.16	0.38	95,179,226.19

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

五、合併財務報表主要項目註釋(續)

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

註釋2 應收票據(續)

Note 2 Notes receivable (Continued)

3. 本期計提、收回或轉回的壞賬準備情況  
續：

3. Changes in provision for bad debts in current period  
Continued:

類別	Categories	期初餘額 Opening balance	本期變動金額 Changes				期末餘額 Closing balance
			計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他變動 Others	
單項計提預期信用 損失的應收票據	Notes receivable with provision made on an individual basis						
按組合計提預期信用 損失的應收票據	Notes receivable with provision made on a collective basis	364,059.16	-217,568.48			146,490.68	
其中：商業承兌匯票	Including: Trade acceptance	364,059.16	-217,568.48			146,490.68	
合計	Total	364,059.16	-217,568.48			146,490.68	

4. 本期無實際核銷的應收票據情況
5. 期末公司無已質押的應收票據
6. 期末公司已背書或貼現且資產負債表日尚未到期的應收票據

4. No notes receivable written off during the period
5. No pledged notes at the balance sheet date
6. Endorsed or discounted but undue notes at the balance sheet date

項目	Items	期末終止 確認金額 Closing balance derecognized	期末未終止 確認金額 Closing balance not yet derecognized
		銀行承兌匯票	Bank acceptance
合計	Total	2,097,376.50	906,254.90

7. 期末公司無因出票人未履約而將其轉應收賬款的票據

7. No notes transfer to accounts receivable due to non-performance of the drawer during the end of the period



# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋3 應收賬款

##### 1. 按賬齡披露應收賬款

賬齡	Ages	期末餘額 Closing balance	期初餘額 Opening balance
1年以內(含1年)	Within 1 year	99,204,336.11	122,019,154.59
1-2年(含2年)	1-2 years	2,154,213.90	3,888,003.17
2-3年(含3年)	2-3 years	3,835,436.41	4,222,456.12
3年以上	Over 3 years	34,425,172.81	31,967,253.05
小計	Subtotal	139,619,159.23	162,096,866.93
減：壞賬準備	Less: Provision for bad debts	36,452,995.40	36,894,078.15
合計	Total	103,166,163.83	125,202,788.78

##### 2. 按壞賬計提方法分類披露

類別	Categories	期末餘額 Closing balance				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	計提比例(%) Provision proportion (%)	
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	25,778,577.82	18.46	25,778,577.82	100.00	
按組合計提預期信用損失的應收賬款	Receivable with provision Made on a collective basis	113,840,581.41	81.54	10,674,417.58	9.38	103,166,163.83
其中：關聯方組合	Including: Related party portfolio	52,329,548.56	37.48	261,647.74	0.50	52,067,900.82
非關聯方組合	Non-related party portfolio	61,511,032.85	44.06	10,412,769.84	16.93	51,098,263.01
合計	Total	139,619,159.23	100.00	36,452,995.40	26.11	103,166,163.83

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

#### Note 3 Accounts receivable

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

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

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

五、合併財務報表主要項目註釋(續)

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

註釋3 應收賬款(續)

Note 3 Accounts receivable (Continued)

2. 按壞賬計提方法分類披露(續)  
續：

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

類別	Categories	賬面餘額		期初餘額		賬面價值
		金額	比例(%)	金額	壞賬準備	
		Amount	% to total	Amount	計提比例(%) Provision proportion (%)	Carrying amount
單項計提預期信用損失的應收賬款	Receivable with provision made on an individual basis	25,891,198.13	15.97	25,826,748.94	99.75	64,449.19
按組合計提預期信用損失的應收賬款	Receivable with provision made on a collective basis	136,205,668.80	84.03	11,067,329.21	8.13	125,138,339.59
其中：關聯方組合	Including: Related party portfolio	50,141,293.35	30.93	250,706.47	0.50	49,890,586.88
非關聯方組合	Non-related party portfolio	86,064,375.45	53.10	10,816,622.74	12.57	75,247,752.71
合計	Total	162,096,866.93	100.00	36,894,078.15	22.76	125,202,788.78

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋3 應收賬款(續)

#### 3. 按單項計提壞賬準備

單位名稱	賬面餘額	壞賬準備	期末餘額	計提理由
			Closing balance	
Debtors	Book balance	Provision for bad debts	計提比例(%) Provision proportion (%)	Reasons
KAB/VOLEX KABKableprektion	2,058,597.74	2,058,597.74	100.00	預計無法收回
KAB/VOLEX KABKableprektion				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	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	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	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	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	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	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	100.00	預計無法收回
China National Postal & Telecommunications APPLIANCE Middle & SOUTH Corp.				Not expect to be recoverable
成都電纜廠銷售分部	1,062,382.43	1,062,382.43	100.00	預計無法收回
Chengdu Cable Factory Sales Branch				Not expect to be recoverable
其他 153 家	12,410,265.85	12,410,265.85	100.00	預計無法收回
Other 153 companies				Not expect to be recoverable
合計	25,778,577.82	25,778,577.82		
Total				

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

#### Note 3 Accounts receivable (Continued)

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

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

五、合併財務報表主要項目註釋(續)

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

註釋3 應收賬款(續)

Note 3 Accounts receivable (Continued)

4. 按組合計提壞賬準備

4. Accounts receivable with provision made on a collective basis

(1) 關聯方組合

(1) Related party portfolio

賬齡	Age	賬面餘額 Book balance	期末餘額 Closing balance	
			壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內(含1年)	Within 1 year	51,870,490.42	259,352.45	0.50
3年以上	Over 3 years	459,058.14	2,295.29	0.50
合計	Total	52,329,548.56	261,647.74	0.50

(2) 非關聯方組合

(2) Non-related party portfolio

賬齡	Age	賬面餘額 Book balance	期末餘額 Closing balance	
			壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內(含1年)	Within 1 year	47,333,845.69	1,189,450.72	2.51
1-2年(含2年)	1-2 years	2,154,213.90	715,845.28	33.23
2-3年(含3年)	2-3 years	3,835,436.41	2,130,201.38	55.54
3年以上	Over 3 years	8,187,536.85	6,377,272.46	77.89
合計	Total	61,511,032.85	10,412,769.84	16.93

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋3 應收賬款(續)

5. 本期計提、收回或轉回的壞賬準備的情況

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

#### Note 3 Accounts receivable (Continued)

5. Changes in provision for bad debts

類別	Categories	期初餘額 Opening balance	本期變動金額 Changes				期末餘額 Closing balance
			計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他變動 Others	
單項計提預期信用損失 的應收賬款	Receivable with provision made on an individual basis	25,826,748.94		8,128.36	40,042.76		25,778,577.82
按組合計提預期信用 損失的應收賬款	Receivable with provision made on a collective basis	11,067,329.21	-392,911.63				10,674,417.58
其中：關聯方組合	Including: Related party portfolio	250,706.47	10,941.27				261,647.74
非關聯方組合	Non-related party portfolio	10,816,622.74	-403,852.90				10,412,769.84
合計	Total	36,894,078.15	-392,911.63	8,128.36	40,042.76		36,452,995.40

其中本期壞賬準備收回或轉回金額重要的：

Including: The details of significant bad debt recovery or reversal are as follows :

單位名稱	收回或轉回金額	轉回原因	收回方式	確定原壞賬準備計提比例的依據及其合理性
Debtors	Recovery or reversal amount	Reversal reason	Recovery or reversal method	The basis and rationality for determining the proportion of provision for bad debts
陳明 Chen Ming	8,128.36	收回 Recovery	銀行轉帳 Bank Transfer	對方無法取得聯繫 Could not be contacted
合計 Total	8,128.36	-	-	-

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋3 應收賬款(續)

## Note 3 Accounts receivable (Continued)

6. 本期實際核銷的應收賬款

6. Write-off accounts receivable in current period

項目	Items	核銷金額 Write-off amount
實際核銷的應收賬款	Accounts receivable that are actually written off	40,042.76

7. 按欠款方歸集的期末餘額前五名應收賬款情況

7. Details of the top 5 debtors with largest balances

單位名稱	Debtors	應收賬款 期末餘額 Closing balance	佔應收賬款 期末餘額合 計數的比例(%) Proportion to the total balance of accounts receivable (%)	已計提應收 賬款壞賬 準備餘額 Provision for bad debts
成都四威高科技產業園有限公司	Chengdu SIWI High-Tech Industrial Co., Ltd.	50,927,992.10	36.48	254,639.96
中車株洲電力機車有限公司	CRRC Zhuzhou Electric Locomotive Co., Ltd.	7,759,383.59	5.56	367,018.84
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	7,359,901.92	5.27	348,123.36
中天科技精密材料有限公司	Zhongtian Technology Advanced MATERIALS Co., Ltd.	4,639,630.90	3.32	23,198.15
中車資陽機車有限公司	CRRC Ziyang Co., Ltd.	2,382,831.89	1.71	1,643,718.54
合計	Total	73,069,740.40	52.34	2,636,698.85

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋4 應收款項融資

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

#### Note 4 Receivables financing

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
銀行承兌匯票	Bank acceptance	<u>42,456,117.61</u>	41,011,605.83
合計	Total	<u>42,456,117.61</u>	41,011,605.83

(1) 公司經常對銀行承兌匯票進行背書，業務模式是既以收取合同現金流量為目標又以出售該金融資產為目標，列報為「應收款項融資」，期末背書未到期銀行承兌匯票終止確認。

(2) 經評估，公司認為報告期所持有的銀行承兌匯票不存在重大信用風險，不會因承兌人違約而產生重大損失。

(1) The company often endorses bank acceptances. Its business model is to collect cash flow from contract as well as sell the financial assets as the target, and it is listed as "receivables financing". The final endorsement of bank acceptances before maturity is terminated.

(2) After evaluation, the Company believes that there is no significant credit risk in the bank acceptances held during the reporting period and no significant loss will occur due to the acceptor's default.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋5 預付款項

## Note 5 Advance to suppliers

## 1. 預付款項按賬齡列示

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

賬齡	Age	期末餘額		期初餘額	
		金額	比例(%)	金額	比例(%)
		Amount	Proportion to total (%)	Amount	Proportion to total (%)
1年以內(含1年)	Within 1 year	3,892,155.26	100.00	11,336,105.41	100.00
1-2年(含2年)	1-2 years			180.00	
3年以上	Over 3 years	180.00			
合計	Total	3,892,335.26	100.00	11,336,285.41	100.00

## 2. 按預付對象歸集的期末餘額前五名的預付款情況

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

單位名稱	期末餘額	佔預付款項總額的比例(%)	預付款時間	未結算原因
Debtors	Closing balance	Proportion to the total balance of advance to suppliers	Time of advance payment	Reasons
國網四川省電力公司 State Grid Sichuan Electric Power Company	1,443,144.93	37.08	1年以內 Within 1 year	暫未結算 No settlement
國網四川省電力公司天府新區供電公司 State Grid Sichuan Electric Power Company Tianfu New Area Power Supply Company	294,161.59	7.56	1年以內 Within 1 year	暫未結算 No settlement
Sumitomo Electric Asia Ltd. Sumitomo Electric Asia Ltd.	292,330.27	7.51	1年以內 Within 1 year	暫未結算 No settlement
武漢中科銳擇光電科技有限公司 Wuhan ZKRZ Optoelectronics Technology Co., Ltd.	252,000.00	6.47	1年以內 Within 1 year	暫未結算 No settlement
成都億澤瀚機電工程有限公司 Chengdu Yizehan Mechanical & Electrical Engineering Co., Ltd.	232,135.92	5.96	1年以內 Within 1 year	暫未結算 No settlement
合計 Total	2,513,772.71	64.58		



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋6 其他應收款

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

#### Note 6 Other receivables

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
應收利息	Interests receivables		
應收股利	Dividends receivable		
其他應收款	Other receivables	<u>1,908,713.64</u>	<u>3,683,228.72</u>
合計	Total	<u>1,908,713.64</u>	<u>3,683,228.72</u>

註：上表中其他應收款指扣除應收利息、應收股利後的其他應收款。

Note: Other receivables in the above table refer to other receivables after deducting interest receivable and dividends receivable.

#### 其他應收款

##### 1. 按賬齡披露

賬齡	Age	期末餘額 Closing balance	期初餘額 Opening balance
1年以內(含1年)	Within 1 year	<u>132,604.87</u>	742,933.81
1-2年(含2年)	1-2 years	<u>88,591.19</u>	375,908.31
2-3年(含3年)	2-3 years	<u>232,343.81</u>	334,091.68
3-4年(含4年)	3-4 years	<u>310,993.30</u>	314,397.02
4-5年(含5年)	4-5 years	<u>52,228.18</u>	68,360.68
5年以上	Over 5 years	<u>26,114,116.41</u>	26,878,618.50
小計	Subtotal	<u>26,930,877.76</u>	28,714,310.00
減：壞賬準備	Less: Provision for bad debt	<u>25,022,164.12</u>	<u>25,031,081.28</u>
合計	Total	<u>1,908,713.64</u>	<u>3,683,228.72</u>

##### 2. 按款項性質分類情況

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

款項性質	Nature of receivables	期末餘額 Closing balance	期初餘額 Opening balance
暫付款項	Temporary advance payment receivable	<u>25,232,109.59</u>	25,442,402.77
押金、備用金、保證金	Deposit, reserve and assurance	<u>1,698,768.17</u>	3,271,907.23
小計	Subtotal	<u>26,930,877.76</u>	28,714,310.00
減：壞賬準備	Less: Provision for bad debt	<u>25,022,164.12</u>	<u>25,031,081.28</u>
合計	Total	<u>1,908,713.64</u>	<u>3,683,228.72</u>

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋6 其他應收款(續)

## Note 6 Other receivables (Continued)

## 3. 按壞賬計提方法分類披露

## 3. Details of other receivable with provision for bad debts on categories

類別	Categories	期末餘額				賬面價值 Carrying amount
		賬面餘額		壞賬準備		
		金額	比例(%)	金額	計提比例(%)	
單項計提預期信用損失的 其他應收款	Receivable with provision made on an individual basis	3,248,940.91	12.06	3,248,940.91	100.00	
按組合計提預期信用損失的 其他應收款	Receivable with provision made on a collective basis	23,681,936.85	87.94	21,773,223.21	91.94	1,908,713.64
其中：非關聯方的押金、 備用金、保證金組合	Including: Portfolio grouped with deposit, reserve and assurance of non-related party	1,698,768.17	6.31	1,041,865.62	61.33	656,902.55
關聯方組合	Portfolio grouped with related party	77,989.39	0.29	389.95	0.50	77,599.44
其他往來組合	Others	21,905,179.29	81.34	20,730,967.64	94.64	1,174,211.65
合計	Total	26,930,877.76	100.00	25,022,164.12	92.91	1,908,713.64

續：

Continued:

類別	Categories	期初餘額				賬面價值 Carrying amount
		賬面餘額		壞賬準備		
		金額	比例(%)	金額	計提比例(%)	
單項計提預期信用損失的 其他應收款	Receivable with provision made on an individual basis	3,248,940.91	11.31	3,248,940.91	100.00	
按組合計提預期信用損失的 其他應收款	Receivable with provision made on a collective basis	25,465,369.09	88.69	21,782,140.37	85.54	3,683,228.72
其中：非關聯方的押金、 備用金、保證金組合	Including: Portfolio grouped with deposit, reserve and assurance of non-related party	1,633,328.41	5.69	1,041,538.42	63.77	591,789.99
關聯方組合	Portfolio grouped with related party	1,906,230.43	6.64	9,531.15	0.50	1,896,699.28
其他往來組合	Others	21,925,810.25	76.36	20,731,070.80	94.55	1,194,739.45
合計	Total	28,714,310.00	100.00	25,031,081.28	87.17	3,683,228.72

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋6 其他應收款(續)

#### 4. 按單項計提壞賬準備

單位名稱 Debtors	賬面餘額 Book balance	期末餘額 Closing balance		計提理由 Reasons
		壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	
夏查德 XIA Chade	3,000,000.00	3,000,000.00	100.00	預計無法收回 Aged receivables, not expect to be recoverable
成都皮克電源有限公司 Chengdu Peak Power Supply Co., Ltd.	248,940.91	248,940.91	100.00	預計無法收回 Aged receivables, not expect to be recoverable
合計 Total	3,248,940.91	3,248,940.91		

#### 5. 按組合計提壞賬準備

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

#### Note 6 Other receivables (Continued)

#### 4. Other receivable with provision made on an individual basis

#### 5. Other receivable with provision made on a collective basis

組合名稱 Categories	賬面餘額 Book balance	期末餘額 Closing balance	
		壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
非關聯方的押金、 備用金、保證金組合 Portfolio grouped with deposit, reserve and assurance of non-related party	1,698,768.17	1,041,865.62	61.33
關聯方組合 Portfolio grouped with related party	77,989.39	389.95	0.50
其他往來組合 Others	21,905,179.29	20,730,967.64	94.64
合計 Total	23,681,936.85	21,773,223.21	91.94

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

五、合併財務報表主要項目註釋(續)

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

註釋6 其他應收款(續)

Note 6 Other receivables (Continued)

6. 按預期信用損失一般模型計提壞賬準備

6. Changes in provision for bad debts

壞賬準備	Provision for bad debts	第一階段	第二階段	第三階段	合計
		未來12個月 預期信用損失	整個存續期 預期信用損失 (未發生信用減值)	整個存續期 預期信用損失 (已發生信用減值)	Total
		Phase I	Phase II	Phase III	
		12-month expected credit losses	Lifetime expected credit losses (credit not impaired)	Lifetime expected credit losses (credit impaired)	
期初餘額	Opening balance	18,508.69		25,012,572.59	25,031,081.28
期初餘額在本期	Opening balance in the current period	-	-	-	-
— 轉入第二階段	— Transferred to phase II				
— 轉入第三階段	— Transferred to phase III				
— 轉回第二階段	— Reversed to phase II				
— 轉回第一階段	— Reversed to phase I				
本期計提	Provision made in the current period	-8,917.16			-8,917.16
本期轉回	Provision recovered in current period				
本期轉銷	Provision reversed in current period				
本期核銷	Provision write off in current period				
其他變動	Other changes				
期末餘額	Closing balance	9,591.53		25,012,572.59	25,022,164.12

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋6 其他應收款(續)

7. 本期計提、收回或轉回的壞賬準備的情況

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

#### Note 6 Other receivables (Continued)

7. The provision for bad debts accrued, recovered or reversed in the current period

類別	Categories	期初餘額 Opening balance	本期變動金額 Changes				期末餘額 Closing balance
			計提 Accrual	收回或轉回 Recovery or reversal	轉銷或核銷 Write-off	其他變動 Others	
單項計提預期信用損失 的其他應收款	Receivable with provision made on an individual basis	3,248,940.91					3,248,940.91
按組合計提預期信用 損失的其他應收款	Receivable with provision made on a collective basis	21,782,140.37	-8,917.16				21,773,223.21
其中：非關聯方的押金、 備用金、 保證金組合	Including: Related party portfolio	1,041,538.42	327.20				1,041,865.62
關聯方組合	Non-related party portfolio	9,531.15	-9,141.20				389.95
其他往來組合	Others	20,731,070.80	-103.16				20,730,967.64
合計	Total	25,031,081.28	-8,917.16				25,022,164.12

8. 本期無實際核銷的其他應收款

8. No write-off other receivables in current period

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋6 其他應收款(續)

## Note 6 Other receivables (Continued)

## 9. 按欠款方歸集的期末餘額前五名的其他應收款

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

單位名稱	款項性質	期末餘額	賬齡	佔其他應收款 期末餘額的 比例(%)	壞賬準備 期末餘額
Debtors	Nature of receivables	Closing balance	Age	Proportion to the total balance of other receivables	Provision for bad debts
塔子山材料廠	應收暫付款	8,391,138.00	5年以上	31.16	8,391,138.00
Tazishan Material Factory	Temporary payment receivable		Over 5 years		
天韻科技(蘇州)有限公司	押金保證金	4,786,324.75	5年以上	17.77	4,786,324.75
Soundtek Technology (Suzhou) Co., Ltd.	Security deposit		Over 5 years		
深圳富璋實業有限公司	應收暫付款	3,566,915.53	5年以上	13.24	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	11.14	3,000,000.00
XIA Chade	Temporary payment receivable		Over 5 years		
西南航空港經濟開發區管理委員會	保證金	500,000.00	5年以上	1.86	500,000.00
Management committee of Southwest Airport economic development zone	Security deposit		Over 5 years		
合計		20,244,378.28		75.17	20,244,378.28
Total					

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

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

#### 註釋7 存貨

#### Note 7 Inventories

##### 1. 存貨分類

##### 1. Details

項目	Items	期末餘額			期初餘額		
		賬面餘額	存貨跌價準備	賬面價值	賬面餘額	存貨跌價準備	賬面價值
		Book balance	Provision for write-down	Carrying amount	Book balance	Provision for write-down	Carrying amount
原材料	Raw materials	52,025,140.98	3,586,025.64	48,439,115.34	57,105,815.28	4,182,695.90	52,923,119.38
在產品	Work in process	20,162,919.40	1,161,789.43	19,001,129.97	18,024,617.09	1,336,517.41	16,688,099.68
庫存商品	Goods on hand	20,305,228.12	1,018,491.69	19,286,736.43	29,638,091.31	2,200,369.23	27,437,722.08
發出商品	Delivered goods	10,208,100.85	6,694,411.11	3,513,689.74	9,486,541.21	6,756,373.18	2,730,168.03
合計	Total	102,701,389.35	12,460,717.87	90,240,671.48	114,255,064.89	14,475,955.72	99,779,109.17

##### 2. 存貨跌價準備

##### 2. Provision for inventory write-down

項目	Items	期初餘額	本期增加金額			本期減少金額		期末餘額
			計提	其他	轉回	轉銷	其他	
		Opening balance	Accrual	Others	Recovery	Reversal	Others	Closing balance
原材料	Raw materials	4,182,695.90				596,670.26		3,586,025.64
在產品	Work in process	1,336,517.41				174,727.98		1,161,789.43
庫存商品	Goods on hand	2,200,369.23				1,181,877.54		1,018,491.69
發出商品	Delivered goods	6,756,373.18				61,962.07		6,694,411.11
合計	Total	14,475,955.72				2,015,237.85		12,460,717.87

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

## 註釋7 存貨(續)

## 2. 存貨跌價準備(續)

存貨跌價準備說明：

本期計提的跌價準備主要係部分產品價格下跌，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 THE ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENT (Continued)

## Note 7 Inventories (Continued)

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

Note to provision for inventory write-down:

The provision for impairment in this period is mainly due to the price decline of some products, resulting that the realized value of some raw materials, semi-finished goods and work in process, inventory decline. Meanwhile, the aging stock, obsolete model, technology and market demand changes of some raw materials and finished products, resulting the net realizable value of part of the inventory decreases. 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.

## 註釋8 其他流動資產

## Note 8 Other current assets

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
待抵扣、待認證、留抵進項稅額	VAT Input Tax to be Certified		625,567.48
預繳稅金	Prepaid tax		19,683.27
合計	Total		645,250.75



# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

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

#### 註釋9 長期股權投資

#### Note 9 Long-term equity investments

被投資單位	Investees	期初餘額	減值準備 期初餘額	追加投資	本期增減變動		
					減少投資	權益法確認的 投資損益	其他綜合 收益調整
		Opening balance	Opening impairment provision	Investments increased	Investments decreased	Investment income recognized under equity method	Adjustment in other comprehensive income
聯營企業	Associates						
其中：普天法爾勝光通信 有限公司	Including: Putian Fasten Cable Telecommunication Co., Ltd.	29,661,449.35				-1,171,133.08	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd.	172,656.37	172,656.37				
成都電纜材料廠	Chengdu Cable Material Factory	125,903.35	125,903.35				
合計	Total	29,960,009.07	298,559.72			-1,171,133.08	

續：

Continued:

被投資單位	Investees	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	本期增減變動	
						期末餘額	減值準備 期末餘額
		Changes in other equity	Cash dividend/ Profit declared for distribution	Provision for impairment	Others	Closing balance	Closing balance of provision for impairment
聯營企業	Associates						
其中：普天法爾勝光通信 有限公司	Including: Putian Fasten Cable Telecommunication Co., Ltd.					28,490,316.27	
成都月欣通信 材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd.					172,656.37	172,656.37
成都電纜材料廠	Chengdu Cable Material Factory					125,903.35	125,903.35
合計	Total					28,788,875.99	298,559.72

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

五、合併財務報表主要項目註釋(續)

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

註釋10 投資性房地產

Note 10 Investment property

1. 投資性房地產情況

1. Details of investment property

項目	Items	房屋及建築物 Buildings and structures	合計 Total
一、賬面原值	Cost		
1. 期初餘額	1. Opening balance	128,136,583.62	128,136,583.62
2. 本期增加金額	2. Increase		
3. 本期減少金額	3. Decrease		
4. 期末餘額	4. Closing balance	128,136,583.62	128,136,583.62
二、累計折舊	Accumulated depreciation and amortization		
1. 期初餘額	1. Opening balance	62,123,734.27	62,123,734.27
2. 本期增加金額	2. Increase	2,408,046.42	2,408,046.42
本期計提	Accrual	2,408,046.42	2,408,046.42
3. 本期減少金額	3. Decrease		
4. 期末餘額	4. Closing balance	64,531,780.69	64,531,780.69
三、減值準備	Provision for impairment		
四、賬面價值	Carrying amount		
1. 期末賬面價值	1. Closing balance	63,604,802.93	63,604,802.93
2. 期初賬面價值	2. Opening balance	66,012,849.35	66,012,849.35

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋10 投資性房地產(續)

2. 未辦妥產權證書的投資性房地產情況

項目	Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋建築物	Buildings and structures	30,085,285.10	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
合計	Total	<u>30,085,285.10</u>	-

#### 註釋11 固定資產

#### Note 11 Fixed assets

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
固定資產	Fixed assets	<u>110,410,030.57</u>	111,882,697.85
固定資產清理	Liquidation of fixed assets		
合計	Total	<u>110,410,030.57</u>	<u>111,882,697.85</u>

註： 上表中的固定資產是指扣除固定資產清理後的固定資產。

Note: The fixed assets in the above table refer to the fixed assets after deducting the liquidation of fixed assets.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋11 固定資產(續)

## Note 11 Fixed assets (Continued)

## 1. 固定資產情況

## 1. Details of fixed assets

項目	Items	房屋及建築物 Buildings and structures	機器設備 General equipment	運輸設備 Transport facilities	其他設備 Other equipment	合計 Total
一、賬面原值	Cost					
1. 期初餘額	1. Opening balance	131,770,309.71	297,308,648.98	4,229,392.76	24,866,097.23	458,174,448.68
2. 本期增加金額	2. Increase		3,879,847.09		1,186,216.81	5,066,063.90
購置	Purchase		3,879,847.09		555,243.36	4,435,090.45
在建工程轉入	Transferred in from constructing progress				630,973.45	630,973.45
3. 本期減少金額	3. Decrease		33,993,848.58	313,433.71	661,047.85	34,968,330.14
處置	Disposal		33,993,848.58	313,433.71	661,047.85	34,968,330.14
4. 期末餘額	4. Closing balance	131,770,309.71	267,194,647.49	3,915,959.05	25,391,266.19	428,272,182.44
二、累計折舊	Accumulated depreciation					
1. 期初餘額	1. Opening balance	72,152,425.55	238,241,088.67	3,969,795.36	19,824,763.19	334,188,072.77
2. 本期增加金額	2. Increase	1,775,961.36	3,797,061.46	18,476.16	710,603.71	6,302,102.69
本期計提	Accrual	1,775,961.36	3,797,061.46	18,476.16	710,603.71	6,302,102.69
3. 本期減少金額	3. Decrease		27,811,974.22	313,330.70	632,582.30	28,757,887.22
處置	Disposal		27,811,974.22	313,330.70	632,582.30	28,757,887.22
4. 期末餘額	4. Closing balance	73,928,386.91	214,226,175.91	3,674,940.82	19,902,784.60	311,732,288.24
三、減值準備	Provision for impairment					
1. 期初餘額	1. Opening balance	166,865.16	11,874,110.01		62,702.89	12,103,678.06
2. 本期增加金額	2. Increase					
本期計提	Accrual					
3. 本期減少金額	3. Decrease		5,954,309.36		19,505.07	5,973,814.43
處置	Disposal		5,954,309.36		19,505.07	5,973,814.43
4. 期末餘額	4. Closing balance	166,865.16	5,919,800.65		43,197.82	6,129,863.63
四、賬面價值	Carrying amount					
1. 期末賬面價值	1. Closing balance	57,675,057.64	47,048,670.93	241,018.23	5,445,283.77	110,410,030.57
2. 期初賬面價值	2. Opening balance	59,451,019.00	47,193,450.30	259,597.40	4,978,631.15	111,882,697.85

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋11 固定資產(續)

2. 期末未辦妥產權證書的固定資產

項目	Items	賬面價值 Carrying amount	未辦妥產權證書的原因 Reasons for unsettlement
房屋及建築物	Buildings and structures	21,876,058.81	消防驗收尚未通過，待消防驗收後辦理產權證 Fire acceptance has not yet passed, and the property right certificate will be issued after the fire acceptance.
合計	Total	21,876,058.81	—

#### 註釋12 在建工程

#### Note 12 Construction in progress

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
在建工程	Construction in progress	2,485,133.95	3,213,801.20
工程物資	Materials		
合計	Total	2,485,133.95	3,213,801.20

註： 上表中的在建工程是指扣除工程物資後的在建工程。

Note: The construction in progress in the above table refers to the construction in progress after deducting materials.

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

五、合併財務報表主要項目註釋(續)

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

註釋12 在建工程(續)

Note 12 Construction in progress (Continued)

1. 在建工程情況

1. Construction in progress details

項目	Projects	期末餘額			期初餘額		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
綜合技術改造	Comprehensive technical transformation	6,576,797.90	6,465,497.90	111,300.00	6,576,797.90	6,465,497.90	111,300.00
在安裝設備	Installation equipment	2,373,833.95		2,373,833.95	3,102,501.20		3,102,501.20
合計	Total	8,950,631.85	6,465,497.90	2,485,133.95	9,679,299.10	6,465,497.90	3,213,801.20

2. 重要在建工程項目本期變動情況

2. Changes in significant projects

工程項目名稱	Projects	期初餘額	本期增加	本期轉入固定資產	本期其他減少	期末餘額
		Opening balance	Increase	Transferred to fixed assets	Other decrease	Closing balance
綜合技術改造三紐紋機	Comprehensive technology to transform the three-pin winch	6,576,797.90				6,576,797.90
園區電力增容項目	Campus power capacity expansion project	584,771.74	319,103.77			903,875.51
公司安全網絡系統	Company security network system	630,973.45		630,973.45		
公司安防系統	Company security system	1,402,522.56				1,402,522.56
園區大門改造工程	Campus gate reconstruction project	416,797.57	227,344.13		644,141.70	
103廠房薄壁氟塑料纜改造工程	Transformation project of thin-walled fluorine plastic cable of workshop 103	67,435.88				67,435.88
合計	Total	9,679,299.10	546,447.90	630,973.45	644,141.70	8,950,631.85

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋12 在建工程(續)

2. 重要在建工程項目本期變動情況(續)  
續：

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

#### Note 12 Construction in progress (Continued)

2. Changes in significant projects (Continued)

Continued :

工程項目名稱	Projects	預算數 (萬元)	工程投入	工程進度 (%)	利息資本化	其中：	本期利息	資金來源
			估預算比例 (%)		累計金額	本期利息 資本化金額	資本化率 (%)	
		Budget (10,000 yuan)	Accumulated input to budget (%)	Completion percentage (%)	Accumulated borrowing cost capitalization	capitalization in current period	Annual capitalization (%)	Fund source
綜合技術改造三紐絞機	Comprehensive technology to transform the three-pin winch	700.00	94.00	94.00				自有資金 Self-funded
園區電力增容項目	Campus power capacity expansion project	128.60	80.00	80.00				自有資金 Self-funded
公司安全網絡系統	Company security network system	80.00	89.13	100.00				自有資金 Self-funded
公司安防系統	Company security system	197.00	71.19	75.00				自有資金 Self-funded
園區大門改造工程	Campus gate reconstruction project	84.00	80.52	100.00				自有資金 Self-funded
103廠房薄壁氟塑料 纜改造工程	Transformation project of thin-walled fluorine plastic cable of workshop 103	40.00	16.86	20.00				自有資金 Self-funded
合計	Total	1,229.60	-	-				-

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

五、合併財務報表主要項目註釋(續)

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

註釋13 無形資產

Note 13 Intangible assets

項目	Items	土地使用權 Land use right	特許權 Patent right	軟件 Non-patent technology	其他 Others	合計 Total
一、賬面原值	Cost					
1. 期初餘額	1. Opening balance	44,270,385.35	1,071,672.28	6,759,683.36	224,388.02	52,326,129.01
2. 本期增加金額	2. Increase			966,547.02		966,547.02
3. 本期減少金額	3. Decrease					
4. 期末餘額	4. Closing balance	44,270,385.35	1,071,672.28	7,726,230.38	224,388.02	53,292,676.03
二、累計攤銷	Accumulated amortization					
1. 期初餘額	1. Opening balance	13,562,467.37	1,071,672.28	6,759,683.36	211,863.79	21,605,686.80
2. 本期增加金額	2. Increase	455,280.96		32,218.24	6,262.14	493,761.34
本期計提	Accrual	455,280.96		32,218.24	6,262.14	493,761.34
3. 本期減少金額	3. Decrease					
4. 期末餘額	4. Closing balance	14,017,748.33	1,071,672.28	6,791,901.60	218,125.93	22,099,448.14
三、減值準備	Provision for impairment					
四、賬面價值	Carrying amount					
1. 期末賬面價值	1. Closing balance	30,252,637.02		934,328.78	6,262.09	31,193,227.89
2. 期初賬面價值	2. Opening balance	30,707,917.98			12,524.23	30,720,442.21

註釋14 長期待攤費用

Note 14 Long-term prepayments

項目	Items	期初餘額 Opening balance	本期增加額 Increase	本期攤銷額 Amortization	期末餘額 Closing balance
5G項目成本攤銷	5G project cost amortization	970,191.79		430,530.96	539,660.83
房屋裝修費	House decoration expense	506,610.44	1,321,905.54	162,718.76	1,665,797.22
生產區一樓更換高分子工業卷材地板	The first floor of the production area replaces the polymer industrial coil floor	312,215.40		32,864.76	279,350.64
車間改造	Workshop renovation	183,168.32		18,316.86	164,851.46
合計	Total	1,972,185.95	1,321,905.54	644,431.34	2,649,660.15



# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

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

#### 註釋15 遞延所得稅資產

#### Note 15 Deferred tax assets

##### 1. 未確認遞延所得稅資產明細

##### 1. Details of unrecognized deferred tax assets

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
可抵扣暫時性差異	Deductible temporary difference	130,817,507.02	139,668,477.39
可抵扣虧損	Deductible losses	333,291,320.40	333,291,320.40
合計	Total	464,108,827.42	472,959,797.79

##### 2. 未確認遞延所得稅資產的可 抵扣虧損將於以下年度到期

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

年份	Maturity years	期末餘額 Closing balance	期初餘額 Opening balance
2024年	Year 2024	31,978,531.50	31,978,531.50
2025年	Year 2025	45,685,854.49	45,685,854.49
2026年	Year 2026	29,797,412.59	29,797,412.59
2027年	Year 2027	23,554,907.50	23,554,907.50
2028年	Year 2028	28,487,482.70	28,487,482.70
2029年	Year 2029	41,299,779.69	41,299,779.69
2030年	Year 2030	56,807,723.54	56,807,723.54
2031年	Year 2031	19,408,602.29	19,408,602.29
2032年	Year 2032	22,720,697.99	22,720,697.99
2033年	Year 2033	33,550,328.11	33,550,328.11
合計	Total	333,291,320.40	333,291,320.40

#### 註釋16 其他非流動資產

#### Note 16 Other non-current assets

項目	Items	期末餘額 Closing balance		期初餘額 Opening balance			
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
預付長期資產購置款	Prepayment for purchasing long-term asset	186,725.66		186,725.66	1,859,459.40		1,859,459.40
合計	Total	186,725.66		186,725.66	1,859,459.40		1,859,459.40

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋17 應付帳款

## Note 17 Accounts payable

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
材料採購款	Material purchase	44,969,072.16	27,958,104.38
設備及工程款	Equipment and engineering fund	554,000.00	248,794.21
應付經營性費用款項	Payable operating expense		27,000.00
合計	Total	45,523,072.16	28,233,898.59

## 賬齡超過一年的重要應付帳款

## Significant accounts payable aged over 1 year

單位名稱	Creditors	期末餘額 Closing balance	未償還或 結轉原因 Unpaid or carried forward reasons
北京中普達技術有限公司	Beijing Zhongpuda Technology Co., Ltd.	2,406,250.00	暫未結算 No Settlement
成都電纜通訊器材廠	Chengdu Cable Communication Equipment Factory	682,874.85	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
四川東臣電力設備有限公司	Sichuan Dongchen Electric Power Equipment Co., Ltd.	66,891.90	暫未結算 No Settlement
四川華豐科技股份有限公司	Sichuan Huafeng Technology Co., Ltd.	58,955.75	暫未結算 No Settlement
合計	Total	3,485,933.87	-

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

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

#### 註釋18 預收款項

#### Note 18 Advances received

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
租賃款	Lease	591,783.45	559,155.80
合計	Total	591,783.45	559,155.80

#### 註釋19 合同負債

#### Note 19 Contract liabilities

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
貨款	Goods	1,869,235.06	820,726.09
合計	Total	1,869,235.06	820,726.09

#### 註釋20 應付職工薪酬

#### Note 20 Employee benefits payable

##### 1. 應付職工薪酬列示

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

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
短期薪酬	Short-term employee benefits	6,819,935.55	23,360,255.90	22,032,617.18	8,147,574.27
離職後福利—設定 提存計劃	Post-employment benefits — defined contribution plan	265,113.30	3,552,144.07	3,552,144.07	265,113.30
辭退福利	Termination benefits	4,436,396.38	3,695,071.91	5,068,042.80	3,063,425.49
合計	Total	11,521,445.23	30,607,471.88	30,652,804.05	11,476,113.06

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

註釋20 應付職工薪酬(續)

Note 20 Employee benefits payable (Continued)

## 2. 短期薪酬列示

## 2. Details of short-term employee benefits

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
工資、獎金、津貼 和補貼	Wage, bonus, allowance and subsidy	730,726.76	16,061,754.37	14,209,361.46	<b>2,583,119.67</b>
職工福利費	Employee welfare fund		967,074.60	967,074.60	
社會保險費	Social insurance premium	82,035.55	1,855,802.33	1,855,802.33	<b>82,035.55</b>
其中：基本醫療保險費	Including: Medicare premium	76,730.75	1,738,887.00	1,738,887.00	<b>76,730.75</b>
工傷保險費	Occupational injuries premium	292.34	116,915.33	116,915.33	<b>292.34</b>
生育保險費	Maternity premium	5,012.46			<b>5,012.46</b>
住房公積金	Housing provident fund	494.00	1,559,209.00	1,559,209.00	<b>494.00</b>
工會經費和職工 教育經費	Trade union fund and employee education fund	6,006,679.24	331,380.05	856,134.24	<b>5,481,925.05</b>
其他短期薪酬	Other short-term employee benefits		2,585,035.55	2,585,035.55	
合計	Total	<u>6,819,935.55</u>	<u>23,360,255.90</u>	<u>22,032,617.18</u>	<u><b>8,147,574.27</b></u>

## 3. 設定提存計劃列示

## 3. Details of defined contribution plan

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
基本養老保險	Basic endowment insurance premium	265,113.30	3,426,139.36	3,426,139.36	<b>265,113.30</b>
失業保險費	Unemployment insurance premium		126,004.71	126,004.71	
合計	Total	<u>265,113.30</u>	<u>3,552,144.07</u>	<u>3,552,144.07</u>	<u><b>265,113.30</b></u>

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋21 應交稅費

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

#### Note 21 Taxes and rates payable

稅費項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
增值稅	VAT	3,123,145.22	2,693,118.36
個人所得稅	Individual income tax	35,109.18	1,413,775.66
城市維護建設稅	Urban maintenance and construction tax	115,305.39	135,423.24
教育費附加	Education surcharge	49,416.59	58,038.53
地方教育附加	Local education surcharge	32,944.39	38,692.36
印花稅	Stamp duty	18,635.09	75,048.95
房產稅	Housing property tax	81,810.75	1,288.57
環境保護稅	Environmental protection tax	18.13	11.09
合計	Total	<u>3,456,384.74</u>	<u>4,415,396.76</u>

#### 註釋22 其他應付款

#### Note 22 Other payable

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
應付利息	Interests payable		
應付股利	Dividends payable		
其他應付款	Others	<u>15,586,720.17</u>	<u>18,017,381.92</u>
合計	Total	<u>15,586,720.17</u>	<u>18,017,381.92</u>

註： 上表中其他應付款指扣除應付利息、應付股利後的其他應付款。

Note: Others in the above table refer to other payable after deducting interests payable and dividends payable.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋22 其他應付款(續)

## Note 22 Other payable (Continued)

## 1. 按款項性質列示的其他應付款

## 1. Other payables listed by nature

款項性質	Items	期末餘額 Closing balance	期初餘額 Opening balance
應收暫付款	Temporary receipts payable	7,865,942.15	8,751,106.98
保證金及押金	Security deposit	4,091,682.55	4,650,154.71
應付長期資產款	Long-term assets payable	343,189.22	343,189.22
其他	Others	3,285,906.25	4,272,931.01
合計	Total	15,586,720.17	18,017,381.92

## 2. 賬齡超過一年或逾期的重要其他應付款

## 2. Important other payables age over 1 year

單位名稱	Debtors	期末餘額 Closing balance	未償還或結轉的原因 Reasons
中國普天信息產業集團有限公司	China Putian Corporation Co.,Ltd.	1,440,800.00	暫未付款 Unpaid
北京恒力捷科技發展有限公司	Beijing Henglijie Technology Development Co.,Ltd.	472,003.50	暫未付款 Unpaid
中國電子系統工程第三建設有限公司	China Electronics System Engineering No.3 Construction Co.,Ltd.	343,189.22	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
成都中航華測科技有限公司	Chengdu AVIC Huace Technology Co., Ltd.	250,000.00	暫未付款 Unpaid
合計	Total	2,771,504.72	-

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

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

#### 註釋23 一年內到期的非流動負債

#### Note 23 Non-current liabilities due within one year

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
一年內到期的長期借款	Long-term borrowings due within 1 year	459,594.28	471,441.50
合計	Total	459,594.28	471,441.50

#### 註釋24 其他流動負債

#### Note 24 Other non-current liabilities

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
待結轉銷項稅	Pending Output VAT	243,000.55	103,588.20
已背書未到期的票據	Notes endorsed before maturity	906,254.90	3,685,111.44
合計	Total	1,149,255.45	3,788,699.64

#### 註釋25 長期借款

#### Note 25 Long-term borrowings

借款類別	Items	期末餘額 Closing balance	期初餘額 Opening balance
保證借款	Guaranteed borrowings	4,288,140.10	4,634,398.67
減：一年內到期的長期借款	Less: Long-term borrowings due within 1 year	459,594.28	471,441.50
合計	Total	3,828,545.82	4,162,957.17

借款年利率為0.5%。

The annual interest rate of borrowings is 0.5%.

#### 註釋26 長期應付職工薪酬

#### Note 26 Long-term employee benefits payable

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
長期辭退福利	Long-term termination benefits	12,257,655.71	17,986,552.32
減：一年以內到期的未折現 長期應付職工薪酬	Less: Long-term termination benefits due within 1 year	3,063,425.49	4,436,396.38
合計	Total	9,194,230.22	13,550,155.94

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋27 遞延收益

## Note 27 Deferred income

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance	形成原因 Reasons
與資產相關政府補助	Government grants related to assets	45,152,067.40		1,310,849.70	43,841,217.70	詳見說明 See details of government grants
合計	Total	45,152,067.40		1,310,849.70	43,841,217.70	-

## 1 與政府補助相關的遞延收益

公司政府補助詳見附註九、政府補助(二)涉及政府補助的負債項目。

## 1. Deferred income related to government grants

Refer to the related content in the Section IX Government grants (II) Details of liabilities involved in government grants.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋27 遞延收益(續)

##### 2. 遞延收益的其他說明

根據成都市雙流縣人民政府《關於同意收購成都電纜雙流熱縮製品廠房地產的批復》(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，2024年1-6月根據廠房折舊轉入其他收益1,215,149.70元。

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

#### Note 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 2024, the non-operating income of RMB1,215,149.70 was recognized according to the depreciation of the plant.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

## 註釋27 遞延收益(續)

## 2. 遞延收益的其他說明(續)

根據《<成都高新區關於支持電子信息產業發展的若干政策>實施細則》(成高電發〔2018〕1號)，公司下屬子公司成都中住光纖有限公司於2018年收到生產線智能化改造資金90.60萬元，2024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，2024年1-6月計入其他收益金額50,400.00元。

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

## Note 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 2024, 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 2024 was RMB50,400.00.

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋28 股本

項目	Items	期初餘額	發行新股	本期變動增(+)-減(-)			小計	期末餘額
				送股	公積金轉股	其他		
		Opening balance	Issue of new shares	Bonus shares	Reserve transferred to share	Others	Subtotal	Closing balance
非流通股份	Non-tradable shares	240,000,000.00						240,000,000.00
境內法人持股	Held by domestic legal persons	240,000,000.00						240,000,000.00
流通股份	Unrestricted shares	160,000,000.00						160,000,000.00
H股	H Shares	160,000,000.00						160,000,000.00
合計	Total	400,000,000.00						400,000,000.00

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

#### Note 28 Share capital

#### 註釋29 資本公積

#### Note 29 Capital Reserve

項目	Items	期初餘額	本期增加	本期減少	期末餘額
		Opening balance	Increase	Decrease	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

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋30 專項儲備

## Note 30 Special reserve

項目	Items	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance
安全生產費	Work safety expense	54,983.07	1,222,546.81	592,495.75	685,034.13
合計	Total	54,983.07	1,222,546.81	592,495.75	685,034.13

## 專項儲備情況說明：

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。

## Notes of special reserve:

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).

## 註釋31 盈餘公積

## Note 31 Surplus reserve

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

註釋32 未分配利潤

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

Note 32 Retained earnings

項目	Items	本期 Current period cumulative	上期 Preceding period comparative
調整前上期期末未分配利潤	Balance before adjustment at the end of preceding period	-274,062,703.01	-299,724,682.19
調整期初未分配利潤合計數 (調增+，調減-)	Adjust the opening balance of retained earnings (Increase+，Decrease-)		
調整後期初未分配利潤	Balance after adjustment at the end of preceding period	-274,062,703.01	-299,724,682.19
加：本期歸屬於母公司 所有者的淨利潤	Add: Net profit attributable to owners of the parent company	2,264,382.85	2,771,712.63
減：提取法定盈餘公積	Less: Withdraw the statutory surplus reserve		
加：其他綜合收益結轉	Add: Surplus reserves to cover losses		22,890,266.55
期末未分配利潤	Closing balance of retained earnings	<u>-271,798,320.16</u>	<u>-274,062,703.01</u>

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋33 營業收入和營業成本

## Note 33 Operating income and Operating cost

## 1. 營業收入、營業成本

## 1. Operating income and operating cost

項目	Items	本期發生額		上期發生額	
		Current period cumulative		Preceding period cumulative	
		收入	成本	收入	成本
		Income	Cost	Income	Cost
主營業務	Main operations	122,727,160.01	108,571,653.72	119,958,074.22	96,603,104.35
其他業務	Other operations	21,218,168.64	7,012,779.20	36,212,992.66	21,054,551.48
合計	Total	143,945,328.65	115,584,432.92	156,171,066.88	117,657,655.83

## 2. 合同產生的收入情況

## 2. Details of contract revenue

合同分類	Categories	本期發生額			
		Current period cumulative			
		銅纜、電纜組件 相關產品 Copper cable and related products	光通信產品 Optical communication products	園區運營 Park operation	合計 Total
一、業務或商品類型	1. Product types				
光纖產品	Optical fibre products		72,640,496.52		72,640,496.52
軌道纜	Track cable	15,479,817.76			15,479,817.76
5G移動智能終端	5G mobile intelligent terminal trade	776,028.06			776,028.06
加工服務	Processing service	2,291,827.40			2,291,827.40
光電纜組件	Optical cable assembly	31,398,250.27			31,398,250.27
其他	Others	4,832,193.18	548,352.84	1,251,973.68	6,632,519.70
合計	Subtotal	54,778,116.67	73,188,849.36	1,251,973.68	129,218,939.71
二、按商品轉讓的時間分類	2. Recognition time				
在某一時點轉讓	Transferred at a point in time	54,778,116.67	73,188,849.36	1,251,973.68	129,218,939.71
合計	Total	54,778,116.67	73,188,849.36	1,251,973.68	129,218,939.71

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋34 税金及附加

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

#### Note 34 Tax and surcharge

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
房產稅	Housing property tax	2,352,043.96	2,632,167.71
土地使用稅	Urban land use tax	1,198,082.30	1,411,492.35
城市維護建設稅	Urban maintenance and construction tax	127,872.78	92,412.67
印花稅	Stamp duty	86,858.95	91,028.04
教育費附加	Education surcharge	54,802.63	38,769.72
地方教育附加	Local education surcharge	36,535.07	25,839.34
資源稅	Resource tax		7,873.63
車船使用稅	Vehicle and vessel use tax	3,540.00	3,540.00
環境保護稅	Environmental protection tax	28.88	1.73
合計	Total	<u>3,859,764.57</u>	<u>4,303,125.19</u>

#### 註釋35 銷售費用

#### Note 35 Marketing expenses

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
職工薪酬	Staff salaries	2,036,689.52	1,812,203.35
業務經費	Operating expenses	78,770.60	56,151.11
辦公及差旅費	Office and traveling expenses	267,440.07	211,693.32
其他	Others	225,359.05	193,483.41
合計	Total	<u>2,608,259.24</u>	<u>2,273,531.19</u>

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋36 管理費用

## Note 36 Administration costs

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
職工薪酬	Staff salaries	8,904,560.61	23,023,850.43
折舊與攤銷	Depreciation and amortization	2,806,198.18	2,774,757.39
中介機構費	Agency fee	2,225,586.65	2,241,669.41
物業管理費	Property management fees	2,246,109.62	713,427.02
修理費	Repairs and maintenance	1,380,251.10	678,163.51
辦公及差旅費	Office and traveling fee	707,027.62	607,071.87
水電費	Utility bills	325,274.69	178,046.99
業務招待費	Business hospitality	17,089.50	25,051.17
其他	Others	1,989,117.61	1,885,278.66
合計	Total	20,601,215.58	32,127,316.45

## 註釋37 研發費用

## Note 37 Research and Development costs

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
職工薪酬	Staff salary	4,226,519.88	3,287,269.51
固定資產折舊	Depreciation of fixed assets	929,156.32	1,062,177.71
材料	Materials	981,701.76	252,481.25
其他	Others	659,838.94	150,626.27
合計	Total	6,797,216.90	4,752,554.74



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋38 財務費用

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

#### Note 38 Financial costs

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
利息支出	Interest expenditures	34,368.28	36,655.07
減：利息收入	Less: Interest income	3,493,378.70	6,121,439.23
匯兌損益	Gains & losses on foreign exchange	-100,275.25	286,623.31
銀行手續費	Bank charges	12,210.61	12,378.49
合計	Total	-3,547,075.06	-5,785,782.36

#### 註釋39 其他收益

##### 1. 其他收益明細情況

#### Note 39 Other income

##### 1. Details of other income

產生其他收益的來源	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
與資產相關的政府補助	Government grants related to assets	1,310,849.70	1,310,849.70
與收益相關的政府補助	Government grants related to earnings	90,344.96	
增值稅進項稅加計扣除	VAT input tax additional deduction		9,689.42
代扣個人所得稅手續費 返還	Refund of service fees for individual income tax withholding	59,602.68	7,921.12
合計	Total	1,460,797.34	1,328,460.24

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

## 註釋39 其他收益(續)

## 2. 計入其他收益的政府補助

公司政府補助詳見附註九、政府補助(三)計入當期損益的政府補助。

## 註釋40 投資收益

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
權益法核算的長期股權 投資收益	Investment income from long-term equity investments under equity method	-1,171,133.08	-914,507.35
合計	Total	-1,171,133.08	-914,507.35

## 註釋41 信用減值損失

## Note 41 Credit impairment loss

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
壞賬損失	Bad debts	627,525.63	-623,308.08
合計	Total	627,525.63	-623,308.08

## 註釋42 資產處置收益

## Note 42 Gains on assets disposal

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
固定資產處置利得或損失	Gains/losses on disposal of fixed assets	1,516,660.83	
合計	Total	1,516,660.83	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、 合併財務報表主要項目註釋(續)

#### 註釋43 營業外收入

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

#### Note 43 Non-operating income

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative	計入當期非經常性 損益的金額 Amount included in non-recurring profit or loss
其他	Others	<u>16,368.52</u>	<u>121,339.85</u>	<u>16,368.52</u>
合計	Total	<u>16,368.52</u>	<u>121,339.85</u>	<u>16,368.52</u>

#### 註釋44 營業外支出

#### Note 44 Non-operating expenditures

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative	計入本期非經常性 損益的金額 Amount included in non-recurring profit or loss
債務重組損失	Loss on debt restructuring assets		50,000.00	
其他	Others	<u>11,767.11</u>	<u>65,474.58</u>	<u>11,767.11</u>
合計	Total	<u>11,767.11</u>	<u>115,474.58</u>	<u>11,767.11</u>

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

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

## 註釋45 所得稅費用

## Note 45 Income tax expenses

## 1. 所得稅費用表

## 1. Details of income tax expenses

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
當期所得稅費用	Current period income tax expense		
遞延所得稅費用	Deferred income tax expense		
合計	Total		

## 2. 會計利潤與所得稅費用調整過程

## 2. Reconciliation of accounting profit to income tax expenses

項目	Items	本期發生額 Current period cumulative
利潤總額	Profit before tax	479,966.63
按法定/適用稅率計算的 所得稅費用	Income tax expenses based on legal tax rate	119,991.66
子公司適用不同稅率的 影響	Effect of different tax rate applicable to subsidiaries	446,104.06
調整以前期間所得稅的 影響	Effect of prior income tax reconciliation	
非應稅收入的影響	Effect of non-taxable income	
不可抵扣的成本、費用和 損失影響	Effect of non-deductible costs, expenses and losses	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	Utilization of deductible losses not previously recognized as deferred tax assets	-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	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)	-100,875.55
所得稅費用	Income tax expenses	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋46 現金流量表附註

#### 1. 與經營活動有關的現金

- (1) 收到的其他與經營活動有關的現金

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
經營租賃收入	Cash received from operating rental fixed assets		15,295,398.50
利息收入	Interest income	<b>3,493,378.70</b>	6,121,439.23
政府補助	Government grants	<b>90,344.96</b>	
收回的信用證及保函保證金	Recovered letter of credit and letter of guarantee deposit	<b>79,681.03</b>	6,104,891.23
其他	Others	<b>7,880,258.37</b>	11,389,101.31
合計	Total	<b>11,543,663.06</b>	38,910,830.27

- (2) 支付的其他與經營活動有關的現金

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
管理費用支出	Administrative expenses	<b>8,890,456.79</b>	6,328,708.63
銷售費用支出	Marketing expenses	<b>571,569.72</b>	461,327.84
研發費用支出	Research and development expenses	<b>2,239,820.52</b>	403,107.52
手續費	Service fee	<b>12,210.61</b>	12,378.49
其他	Others	<b>7,393,137.50</b>	12,032,105.22
合計	Total	<b>19,107,195.14</b>	19,237,627.70

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

#### Note 46 Notes to items of the consolidated cash flow statement

#### 1. Other cash receipts related to operating activities

- (1) Other cash received relating to operating activities

- (2) Other cash payments related to operating activities

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

## 註釋47 現金流量表補充資料

## 1. 現金流量表補充資料

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

## Note 47 Supplement information to the cash flow statement

## 1. Details

項目	Items	本期金額 Current period cumulative	上期金額 Preceding period cumulative
1. 將淨利潤調節為經營活動 現金流量	1. Reconciliation of net profit to cash flow from operating activities:		
淨利潤	Net profit	479,966.63	639,175.92
加：信用減值損失	Add: Provision for credit impairment loss	-627,525.63	623,308.08
資產減值準備	Provision for assets impairment loss		
固定資產折舊、油氣資產 折耗、生產性生物資產 折舊	Depreciation of fixed assets, oil and gas assets, productive biological assets depreciation	8,710,149.11	9,359,306.28
使用權資產折舊	Depreciation of right-of-use assets		
無形資產攤銷	Amortization of intangible assets	493,761.34	461,543.10
長期待攤費用攤銷	Amortization of long-term prepayments	644,431.34	367,248.54
處置固定資產、無形資產 和其他長期資產的損失 (收益以「-」號填列)	Loss on disposal of fixed assets, intangible assets and other long-term assets (Less: gains)	-1,516,660.83	
固定資產報廢損失 (收益以「-」號填列)	Fixed assets retirement loss (Less: gains)		
公允價值變動損失 (收益以「-」號填列)	Losses on changes in fair value (Less: gains)		
財務費用 (收益以「-」號填列)	Financial expense (Less: gains)	-65,906.97	323,278.38
投資損失 (收益以「-」號填列)	Investment losses (Less: gains)	1,171,133.08	914,507.35
遞延所得稅資產減少 (增加以「-」號填列)	Decrease of deferred tax assets (Less: increase)		
遞延所得稅負債增加 (減少以「-」號填列)	Increase of deferred tax liabilities (Less: decrease)		
存貨的減少 (增加以「-」號填列)	Decrease of inventories (Less: increase)	9,538,437.69	-30,033,326.36
經營性應收項目的減少 (增加以「-」號填列)	Decrease of operating receivables (Less: increase)	76,499,462.42	-22,822,163.48

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋47 現金流量表補充資料(續)

#### 1. 現金流量表補充資料(續)

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

#### Note 47 Supplement information to the cash flow statement (Continued)

#### 1. Details (Continued)

項目	Items	本期金額 Current period cumulative	上期金額 Preceding period cumulative
經營性應付項目的增加 (減少以「-」號填列)	Increase of operating payables (Less: decrease)	8,361,042.79	-9,862,730.13
其他	Others	-680,798.64	
經營活動產生的現金流量 淨額	Net cash flows from operating activities	103,007,492.33	-50,029,852.32
2. 不涉及現金收支的重大投資 和籌資活動	2. Significant investing and financing activities not related to cash receipts and payments:		
債務轉為資本	Conversion of debt into capital		
一年內到期的可轉換公司 債券	Conversion bonds due within one year		
當期新增使用權資產	Fixed assets leased in under finance leases		
3. 現金及現金等價物淨變動 情況	3. Net changes in cash and cash equivalents:		
現金的期末餘額	Cash at the end of the period	472,771,617.31	430,746,981.30
減：現金的期初餘額	Less: Cash at the beginning of the period	373,527,943.20	479,183,690.14
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	99,243,674.11	-48,436,708.84

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

## 註釋47 現金流量表補充資料(續)

## 2. 現金和現金等價物的構成

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

## Note 47 Supplement information to the cash flow statement (Continued)

## 2. Composition of cash and cash equivalents

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
一、現金	1. Cash	<b>472,771,617.31</b>	430,746,981.30
其中：庫存現金	Including: Cash on hand		
可隨時用於支付的 銀行存款	Cash in bank on demand for payment	<b>472,771,617.31</b>	430,746,981.30
可隨時用於支付的 其他貨幣資金	Other cash and bank balance on demand for payment		
二、現金等價物	2. Cash equivalents		
其中：三個月內到期的 債券投資	Including: Bond investments maturing within 3 months		
三、期末現金及現金等價物 餘額	3. Cash and cash equivalents at the end of the period	<b>472,771,617.31</b>	430,746,981.30
其中：母公司或集團內子 公司使用受限制的 現金及現金等 價物	Including: Cash and cash equivalents of parent company or subsidiaries with use restrictions		



# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 五、合併財務報表主要項目註釋(續)

#### 註釋48 外幣貨幣性項目

項目	Items	期末外幣餘額 Closing balance in foreign currencies	折算匯率 Exchange rate	期末折算 人民幣餘額 RMB equivalent at the end of the period
貨幣資金	Cash and bank balances			
其中：美元	Including: USD	<b>78,605.88</b>	7.1268	560,208.39
長期借款 (含一年內到期)	Long-term borrowing (including due within 1 year)			
其中：歐元	Including: EUR	<b>559,685.20</b>	7.6617	4,288,140.10

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

#### Note 48 Monetary items in foreign currencies

#### 註釋49 租賃

##### 作為出租人

##### 1. 經營租賃

##### (1) 租賃收入

#### Note 49 Lease

##### As a lessor

##### 1. Operating lease

##### (1) Rental income

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
租賃收入	Rental income	<b>14,726,388.94</b>	15,201,185.21
其中：未納入租賃 收款額計量 的可變租賃 付款額相關 收入	Includes: Income related to variable lease payments that not included in the measurement of lease receipts		

(2) 經營租出資產為房屋及建築物，詳見附註五、註釋10

(2) Please refer to section V Note 10 for details on buildings leased out under operating leases

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 五、合併財務報表主要項目註釋(續)

## 註釋49 租賃(續)

## 作為出租人(續)

## 1. 經營租賃(續)

- (3) 根據與承租人簽訂的租賃合同，不可撤銷租賃未來將收到的未折現租賃收款額

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

## Note 49 Lease (Continued)

## As a lessor (Continued)

## 1. Operating lease (Continued)

- (3) Undiscounted lease payments to be received arising from non-cancellable leases based on the lease contract signed with lessee

剩餘期限	Remaining years	本期 Closing balance	上期 Opening balance
1年以內(含1年)	Within 1 year	17,373,017.23	18,241,668.09
1-2年(含2年)	1-2years	9,709,170.90	10,359,685.35
2-3年(含3年)	2-3years	6,316,222.63	6,657,298.65
3年以上	Over 3 years	3,234,434.35	3,425,265.98
合計	Total	36,632,845.11	38,683,918.07

## 2. 其他信息

## 2. Other information

租出資產類別	Categories of underlying assets	數量(平方米) Amount (m <sup>2</sup> )	租賃期 Lease term	是否存在 續租選擇權 Whether the lease contains renewal option or not
廠房、辦公室等	Workshop, offices	97,227.29	2024年7月1日至 2028年11月9日 期間內 From 1/7/2024 to 9/11/2028	是 Yes

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 六、研發支出 按費用性質列示

### VI. RESEARCH AND DEVELOPMENT EXPENDITURE List by nature of expenses

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
職工薪酬	Staff salary	4,226,519.88	3,287,269.51
固定資產折舊	Depreciation of fixed assets	929,156.32	1,062,177.71
材料	Materials	981,701.76	252,481.25
其他	Others	659,838.94	150,626.27
合計	Total	6,797,216.90	4,752,554.74
其中：費用化研發支出	Among them: expensed research and development expenditure	6,797,216.90	4,752,554.74

### 七、合併範圍的變更

本期納入合併財務報表範圍的主體較上期未發生變化。

### VII. CHANGES IN THE SCOPE OF INCORPORATION

The subjects included in the scope of consolidated financial statements in the current period have not changed compared with the previous period.

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

八、在其他主體中的權益

(一) 在子公司中的權益

1. 企業集團的構成

子公司名稱 Subsidiaries	註冊資本(萬元) Share capital (Million)	主要經營地 Main operating place	註冊地 Registered address	業務性質 Business nature	持股比例(%) Holding proportion (%)		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	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.	5,982.00 59.82 million RMB	成都 Chengdu	成都 Chengdu	製造業 Manufacturing	100.00		非同一控制下企業合併 Business combination not under common control

2. 重要的非全資子公司

子公司名稱 Subsidiaries	少數股東 持股比例(%) Holding proportion of minority shareholders (%)	本期歸屬 於少數股東損益 Profit or loss attributable to minority shareholders	本期向少數股東 宣告分派的股利 Dividends declared to minority shareholders in this period	期末少數股東 權益餘額 Closing balance of non-controlling interests	備註 Notes

VIII. INTEREST IN OTHER ENTITIES

(I) Interest in subsidiaries

1. Composition of the company

2. Significant partially-owned subsidiaries

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 八、在其他主體中的權益(續)

#### (一) 在子公司中的權益(續)

#### 3. 重要非全資子公司的主要財務信息

這些子公司的主要財務信息為公司內各企業之間相互抵銷前的金額，但經過了合併日公允價值及統一會計政策的調整：

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

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

#### 3. Main financial information of significant partially-owned subsidiaries

The main financial information of these subsidiaries is the amount before each company offset each other, but the adjustment of fair value and unified accounting policy is made after the merger day:

		成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	
		期末餘額	期初餘額
項目	Item	Closing balance	Opening balance
流動資產	Current assets	<b>204,941,724.86</b>	190,372,789.92
非流動資產	Non-current assets	<b>38,429,082.62</b>	40,551,242.10
資產合計	Total assets	<b>243,370,807.48</b>	230,924,032.02
流動負債	Current liabilities	<b>25,498,092.20</b>	8,739,150.46
非流動負債	Non-current liabilities	<b>1,020,800.00</b>	1,116,500.00
負債合計	Total liabilities	<b>26,518,892.20</b>	9,855,650.46
營業收入	Operating income	<b>73,188,849.36</b>	104,619,286.91
淨利潤	Net profit	<b>-4,461,040.56</b>	7,730,583.51
綜合收益總額	Total comprehensive income	<b>-4,461,040.56</b>	7,730,583.51
經營活動現金流量	Cash Flow of Operational Activities	<b>29,145,939.65</b>	966,134.22

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 八、在其他主體中的權益(續)

#### (二) 在聯營企業中的權益

##### 1. 重要的合營企業或聯營企業

聯營企業名稱 Joint ventures	主要經營地 Main operating place	註冊地 Registered address	業務性質 Business nature	持股比例(%) Holding proportion (%)		會計處理方法 Accounting treatment
				直接 Direct	間接 Indirect	
普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	江陰 Jiangyin	江陰 Jiangyin	製造業 Manufacturing	10.00		權益法核算 Equity method

##### 2. 重要聯營企業的主要財務信息

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

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

##### 1. Significant associates

##### 2. Main financial information of significant associates

項目 Item	期末餘額/ 本期發生額 Closing balance/ Current period cumulative
流動資產 Non-current assets	893,738,259.10 90,861,384.59
資產合計 Total assets	984,599,643.69
流動負債 Non-current liabilities	676,429,407.73 37,448,166.75
負債合計 Total liabilities	713,877,574.48
少數股東權益 Non-controlling interests	
歸屬於母公司股東權益 Equity attributable to owners of parent company	270,722,069.21
按持股比例計算的淨資產份額 Proportionate share in net assets	27,072,206.92
調整事項 Adjustments	
— 商譽 — Goodwill	1,418,109.36
— 內部交易未實現利潤 — Unrealized profits from internal transactions	
— 其他 — Other	
對聯營企業權益投資的賬面價值 Carrying amount of investments in associates	28,490,316.28
存在公開報價的權益投資的公允價值 Fair value of equity investments in associates in association with quoted price	
營業收入 Operating income	69,348,778.47
淨利潤 Net profit	-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	-11,711,330.66
企業本期收到的來自聯營企業的股利 Dividend from associates received in current period	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 八、在其他主體中的權益(續)

#### (二) 在聯營企業中的權益(續)

2. 重要聯營企業的主要財務信息(續)  
續：

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

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

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

項目	Item	期初餘額/ 上期發生額 Opening balance/ Last period cumulative 普天法爾勝光 通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.
流動資產	Current assets	968,565,124.09
非流動資產	Non-current assets	94,748,913.41
資產合計	Total assets	1,063,314,037.50
流動負債	Current liabilities	743,426,234.88
非流動負債	Non-current liabilities	37,454,402.75
負債合計	Total liabilities	780,880,637.63
少數股東權益	Non-controlling interests	
歸屬於母公司股東權益	Equity attributable to owners of parent company	282,433,399.87
按持股比例計算的淨資產份額	Proportionate share in net assets	28,243,339.99
調整事項	Adjustments	
— 商譽	— Goodwill	1,418,109.36
— 內部交易未實現利潤	— Unrealized profits from internal transactions	
— 其他	— Other	
對聯營企業權益投資的賬面價值	Carrying amount of investments in associates	29,661,449.35
存在公開報價的權益投資的公允價值	Fair value of equity investments in associates in association with quoted price	
營業收入	Operating income	167,641,883.73
淨利潤	Net profit	-19,859,659.39
終止經營的淨利潤	Net profit of discontinued operations	
其他綜合收益	Other comprehensive income	
綜合收益總額	Total comprehensive income	-19,859,659.39
企業本期收到的來自聯營企業的股利	Dividend from associates received in current period	

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

九、政府補助

(一) 報告期末按應收金額確認的政府補助

截止2024年6月30日，公司無按應收金額確認的政府補助。

(二) 涉及政府補助的負債項目

IX. GOVERNMENT GRANTS

(1) Government grants recognized by the amount receivable at the end of the reporting period

At the end of June 30, 2024, the Company has no amount receivable of government grants.

(2) Details of liabilities involved in government grants

會計科目	期初餘額	本期新增補助金額	本期計入營業外收入金額	本期計入其他收益金額	本期沖減成本費用金額	加：其他變動	期末餘額	與資產相關/ 與收益相關
Items	Opening balance	Increase	Grants included into non-operating income	Grants included into profit or loss	Decrease	Add: other changes	Closing balance	Related to assets/income
遞延收益	45,152,067.40			1,310,849.70			43,841,217.70	與資產相關
Deferred incomes								Related to assets
合計	45,152,067.40			1,310,849.70			43,841,217.70	-
Total								

(三) 計入當期損益的政府補助

(3) Details of government grants included in current profit and loss

補助項目	會計科目	本期發生額	上期發生額	與資產相關/ 與收益相關
Items	Accounting subjects	Current period cumulative	Preceding period cumulative	Related to assets/related to earnings
雙流縣白家鎮近都村土地搬遷補償	其他收益	1,215,149.70	1,215,149.70	與資產相關
Land relocation compensation of Jindu Village, Baijia Town, Shuangliu County	Other income			Related to assets
穩崗補貼	其他收益	79,844.96		與收益相關
Subsidies for stable posts	Other income			Related to earnings
省級工業發展資金技術改造	其他收益	50,400.00	50,400.00	與資產相關
Provincial industrial development funds for technological transformation	Other income			Related to assets
生產線智能化改造	其他收益	45,300.00	45,300.00	與資產相關
Intelligent transformation of production lines	Other income			Related to assets
擴崗補助	其他收益	10,500.00		與收益相關
Employment Subsidy	Other income			Related to earnings
合計		1,401,194.66	1,310,849.70	-
Total				



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十、與金融工具相關的風險披露

公司的主要金融工具包括貨幣資金、股權投資、債權投資、借款、應收款項、應付款項等。在日常活動中面臨各種金融工具的風險，主要包括信用風險、流動性風險、市場風險。與這些金融工具相關的風險，以及公司為降低這些風險所採取的風險管理政策如下所述：

董事會負責規劃並建立公司的風險管理架構，制定公司的風險管理政策和相關指引並監督風險管理措施的執行情況。公司已制定風險管理政策以識別和分析公司所面臨的風險，這些風險管理政策對特定風險進行了明確規定，涵蓋了市場風險、信用風險和流動性風險管理等諸多方面。公司定期評估市場環境及公司經營活動的變化以決定是否對風險管理政策及系統進行更新。公司的風險管理由風險管理委員會按照董事會批准的政策開展。風險管理委員會通過與公司其他業務部門的緊密合作來識別、評價和規避相關風險。公司內部審計部門就風險管理控制及程序進行定期的審核，並將審核結果上報公司的審計委員會。公司通過適當的多樣化投資及業務組合來分散金融工具風險，並通過制定相應的風險管理政策減少集中於單一行業、特定地區或特定交易對手的風險。

### X. RISKS RELATED TO FINANCIAL INSTRUMENTS

The Company's main financial instruments include cash and cash equivalents, equity investments, debt investments, loans, accounts receivable, accounts payable, etc. The Company has exposure to the following risks from its use of financial instruments, which mainly include: credit risk, liquidity risk, and market risk. The risks associated with these financial instruments and the risk management policies adopted by the Company to reduce these risks are described below:

The Board of Directors is responsible for planning and establishing the risk management framework of the company, formulating the company's risk management policies and related guidelines, and supervising the implementation of risk management measures. The company has formulated risk management policies to identify and analyse the risks faced by the company. These risk management policies specify specific risks, covering market risk, credit risk and liquidity risk management, etc. The company regularly assesses changes in the market environment and the company's business activities to determine whether to update risk management policies and systems. The Company's risk management is carried out by the Risk Management Committee in accordance with policies approved by the Board of Directors. The Risk Management Committee identifies, evaluates and mitigates relevant risks by working closely with other departments of the Company. The Company's Internal Audit Department conducts regular audits of risk management controls and procedures, and reports the results to the Company's Audit Committee. The Company diversifies the risk of financial instruments by diversifying its investment and business portfolio appropriately, and reduces the risk of concentration in a single industry, a specific region or a specific counterparty by formulating appropriate risk management policies.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 十、與金融工具相關的風險披露(續)

## 金融工具產生的各類風險

## 1. 信用風險

信用風險是指交易對手未能履行合同義務而導致公司產生財務損失的風險，管理層已制定適當的信用政策，並且不斷監察信用風險的敞口。

公司已採取政策只與信用良好的交易對手進行交易。另外，公司基於對客戶的財務狀況、從第三方獲取擔保的可能性、信用記錄及其他因素諸如目前市場狀況等評估客戶的信用資質並設置相應信用期。公司對應收票據、應收賬款餘額及收回情況進行持續監控，對於信用記錄不良的客戶，公司會採用書面催款、縮短信用期或取消信用期等方式，以確保公司不致面臨重大信用損失。此外，公司於每個資產負債表日審核金融資產的回收情況，以確保相關金融資產計提了充分的預期信用損失準備。

公司其他金融資產包括貨幣資金、其他應收款、債權投資等，這些金融資產的信用風險源自於交易對手違約，最大信用風險敞口為資產負債表中每項金融資產的賬面金額。公司沒有提供任何其他可能令公司承受信用風險的擔保。

X. RISKS RELATED TO FINANCIAL INSTRUMENTS  
(Continued)

## Risks associated with financial instruments

## (i) Credit risk

Credit risk refers to the risk of financial loss caused by the failure of the counterparty to perform its contractual obligations, while the management has established appropriate credit policies and is constantly monitoring exposure to credit risk.

The Company has adopted a policy of only dealing with creditworthy counterparties. In addition, the Company evaluates the customer's credit qualifications and sets the corresponding credit period based on the customer's financial situation, the possibility of obtaining guarantees from third parties, credit history and other factors such as current market conditions. The Company continuously monitors the balance of notes receivable, accounts receivable and recovery, and for customers with bad credit history, the Company will use written reminders, shortening the credit period or cancelling the credit period to ensure that the Company does not face significant credit losses. The Company reviews the recovery of financial assets at each balance sheet date to ensure that there is adequate provision of credit losses for the underlying financial.

The Company's other financial assets include cash and cash equivalents, other receivables, debt investments, etc., the credit risk of these financial assets originates from the breach of contract of the counterparty, and the maximum credit risk exposure is the carrying amount of each financial asset on the balance sheet. The Company does not provide any other guarantees that may expose the Company to credit risk.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

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### 十、與金融工具相關的風險披露(續)

#### 金融工具產生的各類風險(續)

##### 1. 信用風險(續)

公司持有的貨幣資金主要存放於國有控股銀行和其他大中型商業銀行等金融機構，管理層認為這些商業銀行具備較高信譽和資產狀況，不存在重大的信用風險，不會產生因對方單位違約而導致的任何重大損失。公司的政策是根據各知名金融機構的市場信譽、經營規模及財務背景來控制存放當中的存款金額，以限制對任何單個金融機構的信用風險金額。

作為公司信用風險資產管理的一部分，公司利用賬齡來評估應收賬款和其他應收款的減值損失。公司的應收賬款和其他應收款涉及大量客戶，賬齡信息可以反映這些客戶對於應收賬款和其他應收款的償付能力和壞賬風險。公司根據歷史數據計算不同賬齡期間的歷史實際壞賬率，並考慮了當前及未來經濟狀況的預測，如國家GDP增速、基建投資總額、國家貨幣政策等前瞻性信息進行調整得出預期損失率。對於長期應收款，公司綜合考慮結算期、合同約定付款期、債務人的財務狀況和債務人所處行業的經濟形勢，並考慮上述前瞻性信息進行調整後對於預期信用損失進行合理評估。

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

#### Risks associated with financial instruments (Continued)

##### (i) Credit risk (Continued)

The cash and cash equivalents held by the Company are mainly deposited in financial institutions such as state-owned holding banks and other large and medium-sized commercial banks, and the management believes that these commercial banks have high reputation and good asset status, do not have major credit risks, and will not produce any major losses caused by the breach of contract of the counterparty. The Company controls the credit risk for deposits by limit the deposit amount in accordance with the market reputation, size of operation and financial background of each well-known financial institution.

As part of the Company's credit risk asset management, the Company uses ageing to assess impairment losses on accounts receivable and other receivables. The Company's accounts receivable and other receivables involve a large number of customers, and aging information can reflect the solvency and bad debt risk of these customers. The Company calculates the historical actual bad debt rate for different age periods based on historical data, and adjusts the expected loss ratio by taking into account the forecast of current and future economic conditions, such as national GDP growth, total infrastructure investment, national monetary policy and other forward-looking information. For long-term receivables, the Company takes into account the settlement date, the contractual payment schedule, the debtor's financial position and the economic situation of the debtor's industry, and makes a reasonable assessment of expected credit losses after adjusting for the above forward-looking information.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 十、與金融工具相關的風險披露(續)

## 金融工具產生的各類風險(續)

## 1. 信用風險(續)

截止2024年6月30日，相關資產的賬面餘額與預期信用減值損失情況如下：

項目	Items	賬面餘額 Carrying amount	減值準備 Impairment provision
應收票據	Notes receivable	49,949,651.99	146,490.68
應收賬款	Accounts receivable	139,619,159.23	36,452,995.40
應收款項融資	Receivables financing	42,456,117.61	
其他應收款	Other receivables	26,930,877.76	25,022,164.12
合計	Total	258,955,806.59	61,621,650.20

公司的主要客戶為成都四威高科技產業園有限公司、中車株洲電力機車有限公司等，該等客戶具有可靠及良好的信譽，因此，公司認為該等客戶並無重大信用風險。由於公司的客戶廣泛，因此沒有重大的信用集中風險。

## 2. 流動性風險

流動性風險是指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。公司下屬成員企業各自負責其現金流量預測。公司基於各成員企業的現金流量預測結果，在公司層面持續監控公司短期和長期的資金需求，以確保維持充裕的現金儲備；同時持續監控是否符合借款協議的規定，從主要金融機構獲得提供足夠備用資金的承諾，以滿足短期和長期的資金需求。此外，公司與主要業務往來銀行訂立融資額度授信協議，為公司履行與商業票據相關的義務提供支持。

X. RISKS RELATED TO FINANCIAL INSTRUMENTS  
(Continued)Risks associated with financial instruments  
(Continued)

## (i) Credit risk (Continued)

As of 30 June 2024, the carrying amount of the underlying assets and the expected credit impairment losses were as follows:

The Company's main customers are Chengdu SIWI High-Tech Industrial Co, Ltd., CRRC Zhuzhou Electric Locomotive Co., Ltd., etc., which have reliable and good reputation, therefore, the Company believes that such customers do not have significant credit risks. Due to the wide range of clients of the Company, there is no significant risk of credit concentration.

## (ii) Liquidity risk

Liquidity risk refers to the risk of capital shortage when the Company fulfils its obligation to pay cash or other financial assets for settlement. Each member of the Company is responsible for its cash flow forecast. The Company monitors the long-term and short-term capital demand at the company level based on the cash flow forecast results of each member company, while continuously monitoring compliance with the provisions of the borrowing agreements and obtaining commitments from major financial institutions to provide sufficient reserve funds to meet short-term and long-term funding needs. In addition, the Company has entered into a credit agreement with major business banks to support the Company in fulfilling its obligations related to commercial paper.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十、與金融工具相關的風險披露(續)

#### 金融工具產生的各類風險(續)

#### 2. 流動性風險(續)

截止2024年6月30日，公司金融負債和表外擔保項目以未折現的合同現金流量按合同剩餘期限列示如下：

項目	Item	期末餘額			合計 Total
		1年以內 Within 1 year	1-5年 1-5 years	5年以上 Over 5 years	
應付帳款	Accounts payable	45,523,072.16			45,523,072.16
其他應付款	Other payables	15,586,720.17			15,586,720.17
一年內到期的 非流動負債	Non-current liabilities due within one year	459,594.28			459,594.28
長期借款	Long-term loans		1,838,377.12	1,990,168.70	3,828,545.82
合計	Total	61,569,386.61	1,838,377.12	1,990,168.70	65,397,932.43

#### 3. 市場風險

##### (1) 匯率風險

公司的主要經營位於中國境內，主要業務以人民幣結算。但公司已確認的外幣資產和負債及未來的外幣交易（外幣資產和負債及外幣交易的計價貨幣主要為美元和歐元）依然存在匯率風險。公司負責監控公司外幣交易和外幣資產及負債的規模，以最大程度降低面臨的匯率風險。

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

#### Risks associated with financial instruments (Continued)

#### (II) Liquidity risk (Continued)

As of 30 June 2024, the Company's cash flow payables of the financial liabilities and off-balance sheet guarantee items in the contract remaining period are shown as follows:

#### (III) Market risk

##### 1. Exchange rate risk

The main business of the company is located in China, and the main business is settled in RMB. the Company has confirmed that the foreign currency assets and liabilities and future transactions in foreign currency still exists the risk of exchange rate (the currency for foreign currency assets and liabilities and foreign transactions mainly are US dollar and Euro,). The Company is responsible for monitoring the scale of foreign currency transactions and foreign currency assets and liabilities of the Company to minimize the risk of exchange rate.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 十、與金融工具相關的風險披露(續)

## 金融工具產生的各類風險(續)

## 3. 市場風險(續)

## (1) 匯率風險(續)

- (1) 截止2024年6月30日，公司持有的外幣金融資產和外幣金融負債折算成人民幣的金額列示如下：

項目	Item	期末餘額		合計
		美元項目 Converted from USD	歐元項目 Converted from EURO	
外幣金融資產：	Foreign currency of financial assets			
貨幣資金	Cash and cash equivalents	<u>560,208.39</u>		<u>560,208.39</u>
小計	Subtotal	<u>560,208.39</u>		<u>560,208.39</u>
外幣金融負債：	Foreign currency of financial liabilities			
長期借款(含一年內到期)	Long-term borrowings (including due within one year)		<u>4,288,140.10</u>	<u>4,288,140.10</u>
小計	Subtotal		<u>4,288,140.10</u>	<u>4,288,140.10</u>

- (2) 感性分析：  
截止2024年6月30日，對於公司各類美元金融資產和歐元金融負債，如果人民幣對美元及歐元升值或貶值10%，其他因素保持不變，則公司將減少或增加淨利潤約372,793.17元(2023年度約406,198.86元)。

X. RISKS RELATED TO FINANCIAL INSTRUMENTS  
(Continued)Risks associated with financial instruments  
(Continued)

## (III) Market risk (Continued)

## 1. Exchange rate risk (Continued)

- (1) As of June 30, 2024, the amount of foreign currency financial assets and foreign currency financial liabilities converted into RMB is listed below:

- (2) Sensitivity analysis:  
By the end of 30 June, 2024, as for the Company's financial assets in USD and financial liabilities in Euro, if the RMB against the US dollar and euro currency appreciation or depreciation of 10% and other factors remain unchanged, the Company will reduce or increase retained profits about RMB372,793.17 (RMB406,198.86 in 2023).

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十、與金融工具相關的風險披露(續)

#### 金融工具產生的各類風險(續)

#### 3. 市場風險(續)

##### (2) 利率風險

浮動利率的金融負債使公司面臨現金流量利率風險，固定利率的金融負債使公司面臨公允價值利率風險。公司根據當時的市場環境來決定固定利率及浮動利率合同的相對比例。

公司財務部門持續監控公司利率水平。利率上升會增加新增帶息債務的成本以及公司尚未付清的以浮動利率計息的帶息債務的利息支出，並對公司的財務業績產生重大的不利影響，管理層會依據最新的市場狀況及時做出調整，這些調整可能是進行利率互換等安排來降低利率風險。

截止2024年6月30日，公司長期帶息債務主要為人民幣計價的浮動利率合同，金額為559,685.20歐元，詳見附註五、註釋25，利率風險不會對公司生產經營產生重要影響。

##### (3) 價格風險

價格風險指匯率風險和利率風險以外的市場價格變動而發生波動的風險，主要源於商品價格、股票市場指數、權益工具價格以及其他風險變量的變化。

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

#### Risks associated with financial instruments (Continued)

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

##### 2. Interest rate risk

Financial liabilities with floating interest rates expose the Company to the cash flow interest rate risk, and the financial liabilities with fixed interest rates exposes the Company the fair value interest rate risk. The Company determines the relative proportion between contracts with floating interest rates and contracts with fixed interest rates according to the market environment.

The Company's financial department continuously monitors the interest rate level. Rising interest rates will increase the cost of new interest-bearing liabilities and the interest expenses of interest-bearing liabilities that the Company has not yet paid at floating interest rates, which will have a significant negative impact on the Company's financial performance. The management will make timely adjustments based on the latest market conditions, which may be arranged to reduce interest rate risk through arrangements such as interest rate swaps.

As of June 30, 2024, the Company's long-term interest-bearing debt was mainly fixed-rate contracts in the amount of €559,685.20, as detailed in Section V (Note 25), which states that interest rate risk will not have a significant impact on the Company's production and operation.

##### 3. Price risk

Price risk refers to the risk of fluctuation caused by market price changes other than exchange rate risk and interest rate risk. It mainly comes from the changes of commodity price, stock market index, equity instrument price and other risk variables.

## NOTES TO THE FINANCIAL STATEMENTS

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## 十一、公允價值

## (一) 以公允價值計量的金融工具

公司按公允價值三個層次列示了以公允價值計量的金融資產工具截止2024年6月30日的賬面價值。公允價值整體歸類於三個層次時，依據的是公允價值計量時使用的各重要輸入值所屬三個層次中的最低層次。三個層次的定義如下：

第1層次：是在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；

第2層次：是除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值；第二層次輸入值包括：1) 活躍市場中類似資產或負債的報價；2) 非活躍市場中相同或類似資產或負債的報價；3) 除報價以外的其他可觀察輸入值，包括在正常報價間隔期間可觀察的利率和收益率曲線、隱含波動率和信用利差等；4) 市場驗證的輸入值等。

第3層次：是相關資產或負債的不可觀察輸入值。

## (二) 期末公允價值計量

## XI. FAIR VALUE

## (I) Financial instruments measured at fair value

On June 30, 2024, our corporate expose the carrying value of financial asset instruments measured at fair value at three levels which is based on the lowest level of the three levels of the important input values used in the measurement of fair value. The three levels are defined as following:

Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Company can access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability, for example, interest rates and yield curves observable at commonly quoted intervals; market-corroborated inputs;

Level 3 inputs are unobservable inputs for the asset or liability.

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

項目	Items	期末公允價值			合計
		第1層次	第2層次	第3層次	
		Level 1	Level 2	Level 3	Total
應收款項融資	Accounts receivable financing			42,456,117.61	42,456,117.61



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十一、公允價值(續)

- (三) 持續和非持續第三層次公允價值計量的項目，採用的估值技術和重要參數的定性及定量信息

應收款項融資為公司既以收取合同現金流量為目標又以出售該金融資產為目標的銀行承兌匯票，剩餘期限較短，賬面價值與公允價值接近，採用票面金額作為公允價值。

- (四) 不以公允價值計量的金融資產和金融負債的公允價值情況

不以公允價值計量的金融資產和負債主要包括：應收款項、應付款項和長期借款。

上述不以公允價值計量的金融資產和負債的賬面價值與公允價值相差很小。

### XI. FAIR VALUE (Continued)

- (III) Valuation techniques and qualitative and quantitative information on important parameters adopted for the third level of continuous and non-continuous fair value measurement

Receivable financing is a bank acceptance for the company to both collect contractual cash flows and sell the financial asset, with a short remaining period, a carrying value close to fair value, and a par value as fair value.

- (IV) The fair value of financial assets and financial liabilities that are not measured at fair value

Financial assets and liabilities that are not measured at fair value are mainly including: accounts receivable, accounts payables and long-term loans.

There is slightly difference between the book value and the fair value of the financial assets and liabilities that are not measured at fair value.

## 十二、關聯方及關聯交易

## (一) 本企業的母公司情況

母公司名稱	註冊地	業務性質	註冊資本(萬元)	對公司的 持股比例(%)	對公司的 表決權比例(%)
Name of controlling shareholder	Registration place	Business nature	Registered capital (RMB ten thousand)	Percentage of shareholding in the company (%)	Percentage of voting right in this company (%)
成都四威高科技產業園 有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	成都 Chengdu	計算機、通信和其他電 子設備製造業 Manufacturing of computers, communications and other electronic equipment	3,000.00	36.00	36.00

公司最終控制方是中國電子科技集團有限公司。

The ultimate controlling party of the Company is China Electronics Technology Group Corporation.

## (二) 公司的子公司情況詳見附註八(一)在子公司中的權益

(II) **Subsidiaries of the Company: refer to the related content in the Section VIII (I) Interests in subsidiaries for the details of the subsidiaries.**

## (三) 公司的合營和聯營企業情況

公司重要的合營或聯營企業詳見附註八(二)在聯營企業中的權益。

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

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

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十二、關聯方及關聯交易(續)

#### (四) 其他關聯方情況

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

#### (IV) Other related parties

其他關聯方名稱 Other related parties	其他關聯方與公司的關係 Relationship between the Company and related parties
中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation Fortieth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	同受最終控制人控制 Under common control
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	同受最終控制人控制 Under common control
中國普天信息產業股份有限公司 China Potevio Company Limited	同受最終控制人控制 Under common control
中國普天信息產業集團有限公司 China Putian Corporation Co., Ltd.	同受最終控制人控制 Under common control
南京普天天紀樓宇智能有限公司 Nanjing Putian Telega Intelligent Building Co., Ltd.	同受最終控制人控制 Under common control
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co.,Ltd.	同受最終控制人控制 Under common control
中電科投資控股有限公司 CETC Investment Holdings Co., Ltd.	同受最終控制人控制 Under common control
成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co.,Ltd.	同受最終控制人控制 Under common control
杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co. Ltd.	同受最終控制人控制 Under common control
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
上海科辰光電線纜設備有限公司 Shanghai KECHEN Wire & Cable Machinery Co.,Ltd.	同受最終控制人控制 Under common control

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

(四) 其他關聯方情況(續)

(IV) Other related parties (Continued)

其他關聯方名稱 Other related parties	其他關聯方與公司的關係 Relationship between the Company and related parties
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
Sumitomo Electric Asia Ltd.	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会社 Sumitomo Electric Industries Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the subsidiary's shares

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十二、關聯方及關聯交易(續)

#### (五) 關聯方交易

1. 存在控制關係且已納入公司合併財務報表範圍的子公司，其相互間交易及母子公司交易已作抵銷。
2. 購買商品、接受勞務的關聯交易

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

#### (V) Related parties' transaction

1. The transactions between subsidiaries that have control relations and have been incorporated into the Company's consolidated financial statements and parent company have been offset.
2. Purchase and sale of goods, rendering and receiving of services

關聯方 Related parties' transaction	關聯交易內容 Content of transaction	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
住友電工貿易(深圳)有限公司 Sumiden Asia (Shenzhen) Co. Ltd.	採購原材料 Purchase of raw material	62,101,094.92	118,715,582.59
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	1,015,508.85	5,301,495.59
Sumitomo Electric Asia Ltd Sumitomo Electric Asia Ltd.	採購原材料 Purchase of raw material	4,773,319.45	899,802.08
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	60,022.13	1,922,134.74
日本住友電氣工業株式會社 Sumitomo Electric Industries Ltd.	技術使用費 Receiving of services	138,697.56	
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	採購原材料 Purchase of raw material		7,168.14
中電科投資控股有限公司 CETC Investment Holdings Co., Ltd.	服務費 Receiving of services		9,319.06
合計 Total	—	68,088,642.91	126,855,502.20

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 十二、關聯方及關聯交易(續)

## (五) 關聯方交易(續)

## 3. 銷售商品、提供勞務的關聯交易

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

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

## 3. Sale of goods and rendering of services

關聯方 Related parties' transaction	關聯交易內容 Content of transaction	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	銷售組件 Sale of component	31,385,326.55	14,642,543.82
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	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	631,808.85	10,968,864.29
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	521,975.80
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	67,896.00	3,594.68
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	11,900.68	19,652.42
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	1,860.11	
合計 Total	—	32,277,461.33	26,156,631.01

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十二、關聯方及關聯交易(續)

#### (五) 關聯方交易(續)

##### 4. 關聯租賃情況

公司作為出租方

承租方名稱 Lessees	租賃資產種類 Types of assets leased	本期確認的租賃收入 Lease income for current period	上期確認的租賃收入 Lease income for the preceding period
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	1,224,585.32	1,019,072.40
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	370,349.84	280,900.00
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	房屋建築物 Leasing buildings	389,662.60	
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	101,283.03	112,360.00
中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	房屋建築物 Leasing buildings	111,948.10	
合計 Total		2,197,828.89	1,412,332.40

##### 5. 關聯擔保情況

公司作為被擔保方

擔保方 Guarantors	擔保金額 Amount guaranteed	擔保起始日 Commencement date	擔保到期日 Maturity date	擔保是否已經履行完畢 Whether the guarantee is mature
中國普天信息產業集團有限公司 China Putian Corporation Co., Ltd.	4,288,140.10	1997/2/21	2033/2/21	否
合計 Total	4,288,140.10			

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

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

##### 4. Related party leases

The Company as lessor

##### 5. Related party guarantees

The Company as guaranteed parties

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十二、關聯方及關聯交易(續)

#### (五) 關聯方交易(續)

##### 6. 關鍵管理人員薪酬

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
袍金	Emoluments	75,000.06	75,000.06
薪金、獎金、津貼、補貼	Wage, bonus, allowance and subsidy	762,380.00	574,220.00
退休金計劃供款	Payment of pension plan	122,273.28	136,785.60
住房公積金	Housing provident fund	88,104.00	91,878.00
其他利益	Other interest	84,854.88	89,902.23
合計	Total	<u>1,132,612.22</u>	<u>967,785.89</u>

##### 7. 董事及監事薪酬

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

項目	Items	本期發生額 Current period cumulative					實物福利 Benefit in Kind	合計 Total
		工資、獎金、 津貼和補貼 Wage, bonus, allowance and subsidy	住房公積金 Housing provident fund plan	退休金 計劃供款 Payment of pension plan	其他社會 保險費 Other social insurance premiums	Emoluments		
執行董事：	Executive directors:							
李濤	Li Tao							
武曉東	Wu Xiaodong							
胡江兵	Hu Jiangbing							
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	<u>75,000.06</u>	<u>202,760.00</u>	<u>24,684.00</u>	<u>40,757.76</u>	<u>24,138.72</u>		<u>367,340.54</u>



# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十二、關聯方及關聯交易(續)

#### (五) 關聯方交易(續)

##### 7. 董事及監事薪酬(續)

續：

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

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

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

(Continued)

項目	Items	Emoluments	上期發生額				實物福利	合計
			Preceding period comparative					
			工資、獎金、 津貼和補貼 Wage, bonus, allowance	住房公積金 Housing provident fund plan	退休金 計劃供款 Payment of pension plan	其他社會 保險費 Other social insurance	Benefit in kind	Total
執行董事：	Executive directors:							
李濤	Li Tao							
武曉東	Wu Changlin							
胡江兵	Hu Jiangbing							
朱銳	Zhu Rui							
金濤	Jin Tao							
陳威	Chen Wei							
獨立非執行董事：	Independent non-executive directors							
傅文捷	Fu Wenjie	25,000.02						25,000.02
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		85,320.00	13,344.00	19,540.80	11,397.14		129,601.94
劉俊	Liu Jun		53,480.00	7,506.00	19,540.80	10,085.39		90,612.19
合計	Total	75,000.06	138,800.00	20,850.00	39,081.60	21,482.53		295,214.19

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

十二、關聯方及關聯交易(續)

(五) 關聯方交易(續)

8. 薪酬最高的前五名僱員  
 本年薪酬最高的前五名僱員中包括0位(2023度:0位)董事,其薪酬詳情如本財務報表附註十二、(五)、7所述,剩餘5位(2023度:5位)非董事僱員的薪酬合計詳情如下:

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period comparative
工資、獎金、津貼和補貼	Salaries, bonuses, allowances and subsidies	559,620.00	435,420.00
退休金計劃供款	Payment of pension	81,515.52	97,704.00
住房公積金	Housing provident fund plan	63,420.00	71,028.00
其他社會保險費	Other social insurance	60,716.16	68,419.70
合計	Total	765,271.68	672,571.70

9. 5位(2023年度:5位)非董事僱員的薪酬區間如下:

項目	Items	本期人數 Number of individuals	上期人數 Number of individuals
港幣0元至1,000,000元	HK\$ nil — HK\$1,000,000	5	5

XII. RELATED PARTIES AND RELATED PARTIES' TRANSACTION (Continued)

(V) Related parties' transaction (Continued)

8. Five highest-paid employees  
 The five employees whose emoluments were the highest for the year include 0 (0 in 2023) directors whose emoluments are reflected in the section XII (V) 7. Directors' and supervisors' emoluments of Notes to the Financial Statements. The total emoluments payable to the remaining 5 (5 in 2023) non-director employees during the year are as follows:

9. The ranges of emoluments payable to 5 (5 in 2023) non-director employees during the year are as follows:

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十二、關聯方及關聯交易(續)

#### (五) 關聯方交易(續)

##### 10. 關聯方應收應付款項

###### (1) 公司應收關聯方款項

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

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

##### 10. Balance due to or from related parties

###### (1) Balance due from related parties

項目名稱 Items	關聯方 Related parties	期末餘額 Closing balance		期初餘額 Beginning balance	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
		Book value	Bad debt allowance	Book value	Bad debt allowance
應收票據 Notes receivables		28,797,979.97	143,989.90	72,692,327.67	363,461.64
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	28,549,490.37	142,747.45	70,764,793.43	353,823.97
	中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	248,489.60	1,242.45	1,537,701.60	7,688.51
	成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co.,Ltd.			389,832.64	1,949.16
應收賬款 Accounts receivable		52,859,024.46	791,123.64	50,698,962.21	808,375.33
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co.,Ltd.	50,927,992.10	254,639.96	49,149,636.84	245,748.18
	中國普天信息產業股份有限公司 China Potevio Company Limited	988,534.04	531,771.19	988,534.04	531,771.19
	成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co.,Ltd.	732,102.01	3,660.51	511,731.67	2,558.66
	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
	中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	47,104.97	235.52	16,191.47	80.96
	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	2,039.34	10.20	2,363.23	11.82
	成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co.,Ltd.	161,252.00	806.26	2,312.00	11.56

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 十二、關聯方及關聯交易(續)

## (五) 關聯方交易(續)

## 10. 關聯方應收應付款項(續)

- (1) 公司應收關聯方款項  
(續)

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

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

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

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

項目名稱 Items	關聯方 Related parties	期末餘額 Closing balance		期初餘額 Beginning balance	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
		Book value	Bad debt allowance	Book value	Bad debt allowance
預付款項 Advance payment		292,330.27		6,138,025.06	
	住友電工貿易(深圳)有限公司 Sumiden Asia (Shenzhen) Co. Ltd.			4,157,183.32	
	Sumitomo Electric Asia Ltd	292,330.27		1,479,841.74	
	Sumitomo Electric Asia Ltd.				
	上海科辰光電線纜設備有限公司 Shanghai KECHEN Wire & Cable Machinery Co., Ltd.			501,000.00	
其他應收款 Other receivables		77,989.39	389.94	1,906,230.43	9,531.15
	中國普天信息產業股份有限公司 China Potevio Company Limited			1,786,828.82	8,934.14
	普天法爾勝光通信有限公司 Putian Fasten Cable Telecommunication Co., Ltd.	25,866.42	129.33		
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co., Ltd.	52,122.97	260.61	119,401.61	597.01

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十二、關聯方及關聯交易(續)

#### (五) 關聯方交易(續)

##### 10. 關聯方應收應付款項(續)

##### (2) 公司應付關聯方款項

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

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

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

##### (2) Balance due to related parties

項目名稱 Items	關聯方 Related parties	期末餘額 Closing balance	期初餘額 Beginning balance
預收款項 Advance account			174,940.76
	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		174,940.76
應付帳款 Account payable		<b>1,137,169.92</b>	249,257.84
	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		165,761.80
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.		50,967.20
	杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co. Ltd.		26,967.07
	中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation fortieth Research Institute	<b>113,926.56</b>	4,995.40
	中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation eighth Research Institute	<b>7,168.14</b>	
	中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation twenty- third Research Institute	<b>1,016,075.22</b>	566.37

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 十二、關聯方及關聯交易(續)

## (五) 關聯方交易(續)

## 10. 關聯方應收應付款項(續)

- (2) 公司應付關聯方款項  
(續)

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

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

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

- (2) Balance due to related parties (Continued)

項目名稱 Items	關聯方 Related parties	期末餘額 Closing balance	期初餘額 Beginning balance
其他應付款 Other payables		1,869,092.65	1,880,918.83
	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.	53,464.29	65,290.47
	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
	成都月欣通信材料有限公司 Chengdu Yuexin Telecommunications Materials Co., Ltd.	80,000.00	80,000.00

## 十三、承諾及或有事項

## (一) 重要承諾事項

截止2024年6月30日，公司無應披露未披露的重大承諾事項。

## (二) 資產負債表日存在的重要或有事項

公司不存在需要披露的重要或有事項。

## XIII. COMMITMENTS AND CONTINGENCIES

## (I) Significant commitments

At the end of June 30, 2024, the Company has no other major undertakings that should be disclosed.

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

At the end of June 30, 2024, the Company has no important contingencies existed on the balance sheet date that should be disclosed.

## 十四、資產負債表日後事項

截至財務報告批准報出日止，公司無應披露未披露的重大資產負債表日後事項。

## XIV. EVENTS AFTER THE BALANCE SHEET DATE

As of the approval date of the financial report, the company has no other major events after the balance sheet date that should be disclosed but not disclosed.

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十五、其他重要事項說明

#### (一) 前期會計差錯

本期未發現前期差錯。

#### (二) 年金計劃

本期無年金計劃。

#### (三) 分部信息

##### 1. 報告分部的確定依據與會計政策

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

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

公司以經營分部為基礎確定報告分部，滿足下列條件之一的經營分部確定為報告分部：

- (1) 該經營分部的分部收入佔所有分部收入合計的10%或者以上；
- (2) 該分部的分部利潤（虧損）的絕對額，佔所有盈利分部利潤合計額或者所有虧損分部虧損合計額的絕對額兩者中較大者的10%或者以上。

### XV. OTHER SIGNIFICANTS EVENTS

#### (I) Correction of early accounting errors

No early accounting errors in the use of prospective approach are found in this reporting period.

#### (II) Corporation pension plan

The company has no corporation pension plan for current period.

#### (III) Segment information

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

Our corporate is based on internal organizational structure, management requirements, and internal reporting system as the basis for determining the operating segment. The business branch of the Company refers to a component that meets the following conditions at the same time:

- (1) This component can generate income and cost in daily activities ;
- (2) The management can regularly evaluate the operating results of the component in order to determine the allocation of resources to it and evaluate its performance;
- (3) The accounting information, such as the financial situation, the operating results and the cash flow of the component, can be obtained.

the Company determines the segment report on the basis of the operating segments, and the operating segments, which meets the following conditions, is determined to be a segment report:

- (1) The operating segments accounts for 10% or more of the total income of the division.
- (2) The absolute profit (loss) of the segment profit of the segment accounts for 10% or more of the total amount of the total profits of all profit segments or the total amount of all deficit segment losses.

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 十五、其他重要事項說明(續)

## (三) 分部信息(續)

## 1. 報告分部的確定依據與會計政策(續)

按上述會計政策確定的報告分部的經營分部的對外交易收入合計額佔合併總收入的比重未達到75%時，增加報告分部的數量，按下述規定將其他未作為報告分部的經營分部納入報告分部的範圍，直到該比重達到75%：

- (1) 將管理層認為披露該經營分部信息對會計信息使用者有用的經營分部確定為報告分部；
- (2) 將該經營分部與一個或一個以上的具有相似經濟特徵、滿足經營分部合併條件的其他經營分部合併，作為一個報告分部。

分部間轉移價格參照市場價格確定，與各分部共同使用的資產、相關的費用按照收入比例在不同的分部之間分配。

## XV. OTHER SIGNIFICANTS EVENTS (Continued)

## (III) Segment information (Continued)

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

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

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

Interdivisional transfer price is determined by market price, and the assets and related expenses shared by different branches are distributed among different segments according to the proportion of income.



## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十五、其他重要事項說明(續)

#### (三) 分部信息(續)

2. 公司確定報告分部考慮的因素、報告分部的產品和勞務的類型

公司的報告分部都是提供不同產品和勞務的業務單元。由於各種業務需要不同的技術和市場戰略，因此公司分別獨立管理各個報告分部的生產經營活動，分別評價其經營成果，以決定向其配置資源、評價其業績。

公司有3個報告分部：銅纜、電纜組件相關產品、光通信產品、園區運營。

### XV. OTHER SIGNIFICANTS EVENTS (Continued)

#### (III) Segment information (Continued)

2. *The factors for segments' classification and the types of products and services of a segment*

Each segment is a business unit that provides different products and services. Because various business needs different technology and market strategy, the Company independently manages the production and operation activities of each report branch, evaluates its operation result separately, decides to allocate resources to it, evaluates its performance.

The company has three reporting divisions: Copper cable, cable component related products and park operation, optical communication products, park operation.

## 十五、其他重要事項說明(續)

## (三) 分部信息(續)

## 3. 報告分部的財務信息

## XV. OTHER SIGNIFICANTS EVENTS (Continued)

## (III) Segment information (Continued)

## 3. Reporting segment

項目	Items	銅纜、電纜組件 相關產品 Copper cables, wires and related products	期末餘額/本期發生額 Closing balance/Current period amount			合計 Total
			光通信產品 Optical communication products	園區運營 Park Operation	抵銷 Elimination	
一、營業收入	1. Operating Revenue	67,726,689.48	73,188,849.36	5,162,160.49	-2,132,370.68	143,945,328.65
其中：對外交易收入	Including: External transaction revenue	65,594,318.8	73,188,849.36	5,162,160.49		143,945,328.65
分部間交易收入	Revenue between segments	2,132,370.68			-2,132,370.68	
二、營業費用	2. Operating Cost	65,838,350.19	77,834,678.62	4,363,156.02	-2,132,370.68	145,903,814.15
其中：折舊和攤銷費	Including: Depreciation and Amortization	4,499,467.68	2,884,509.65	599,006.19		7,982,983.52
三、對聯營和合營企業的 投資收益	3. Investments income in associates and joint ventures	-1,171,133.08				-1,171,133.08
四、信用減值損失	4. Credit loss	661,896.39	-32,384.78	-10,485.90	8,499.92	627,525.63
五、資產減值損失	5. Asset impairment loss					
六、利潤總額	6. Total profits	2,933,622.12	-4,461,040.56	1,998,885.15	8,499.92	479,966.63
七、所得稅費用	7. Cost of income tax					
八、淨利潤	8. Net profit	2,933,622.12	-4,461,040.56	1,998,885.15	8,499.92	479,966.63
九、資產總額	9. Total assets	781,925,107.10	243,370,807.48	87,859,591.12	-109,896,827.84	1,003,258,677.86
十、負債總額	10. Total liabilities	70,870,952.39	26,518,892.20	45,701,246.61	-6,114,939.09	136,976,152.11
十一、其他重要的非現金項目	11. Other important non-cash items	5,028,612.26	474,692.00			5,503,304.26

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六、母公司財務報表主要項目註釋

#### 註釋1. 應收賬款

##### 1. 按賬齡披露應收賬款

### XVI. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET

#### Note 1 Accounts receivable

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

賬齡	Age	期末餘額 Closing balance	期初餘額 Opening balance
1年以內(含1年)	Within 1 year	<b>75,006,591.54</b>	106,105,041.26
1-2年(含2年)	1-2 years	<b>2,154,213.90</b>	3,888,003.17
2-3年(含3年)	2-3 years	<b>3,835,436.41</b>	4,117,964.17
3年以上	Over 3 years	<b>28,129,361.90</b>	25,671,442.14
小計	Subtotal	<b>109,125,603.75</b>	139,782,450.74
減：壞賬準備	Less: Provision for bad debts	<b>30,036,195.78</b>	30,478,653.92
合計	Total	<b>79,089,407.97</b>	109,303,796.82

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六、母公司財務報表主要項目註釋(續)

### XVI. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (Continued)

#### 註釋1. 應收賬款(續)

#### Note 1 Accounts receivable (Continued)

##### 2. 按壞賬計提方法分類披露

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

類別	Categories	賬面餘額		期末餘額		賬面價值 Carrying amount
		Book balance		Closing balance		
		金額	比例(%)	金額	計提比例(%)	
單項計提預期信用 損失的應收賬款	Receivable with provision made on an individual basis	19,482,766.91	17.85	19,482,766.91	100.00	
按組合計提預期信用 損失的應收賬款	Receivable with provision made on a collective basis	89,642,836.84	82.15	10,553,428.87	11.77	79,089,407.97
其中：關聯方組合	Including: Related party portfolio	52,941,264.27	48.52	264,706.32	0.50	52,676,557.95
非關聯方組合	Non-related party portfolio	36,701,572.57	33.63	10,288,722.55	28.03	26,412,850.02
合計	Total	109,125,603.75	100.00	30,036,195.78	27.52	79,089,407.97

續：

Continued:

類別	Categories	賬面餘額		期初餘額		賬面價值 Carrying amount
		Book balance		Opening balance		
		金額	比例(%)	金額	計提比例(%)	
單項計提預期信用 損失的應收賬款	Receivable with provision made on an individual basis	19,490,895.27	13.94	19,490,895.27	100.00	
按組合計提預期信用 損失的應收賬款	Receivable with provision made on a collective basis	120,291,555.47	86.06	10,987,758.65	9.13	109,303,796.82
其中：關聯方組合	Including: Related party portfolio	50,141,293.35	35.87	250,706.47	0.50	49,890,586.88
非關聯方組合	Non-related party portfolio	70,150,262.12	50.19	10,737,052.18	15.31	59,413,209.94
合計	Total	139,782,450.74	100.00	30,478,653.92	21.80	109,303,796.82

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六·母公司財務報表主要項目註釋(續)

#### 註釋1.應收賬款(續)

##### 3. 按單項計提壞賬準備

### XVI. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (Continued)

#### Note 1 Accounts receivable (Continued)

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

單位名稱	Debtors	賬面餘額	壞賬準備	期末餘額	
				計提比例(%)	計提理由
		Book balance	Provision for bad debts	Provision proportion (%)	Reasons
KAB/VOLEX KABKableprektion	KAB/VOLEXKABKableprektion	2,058,597.74	2,058,597.74	100.00	預計無法收回 Not expect to be recoverable
東方電氣新能源設備(杭州)有限公司	Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd.	1,985,718.44	1,985,718.44	100.00	預計無法收回 Not expect to be recoverable
瀋陽亨元達通訊器材有限公司	Shenyang Hengfuda Communication Equipment Co., Ltd.	1,621,814.62	1,621,814.62	100.00	預計無法收回 Not expect to be recoverable
四川川東機電設備安裝公司	Sichuan Chuandong Electromechanical Equipment Installation Company	1,606,692.41	1,606,692.41	100.00	預計無法收回 Not expect to be recoverable
義烏市志昊達電子商務有限公司	Yiwu Zhihaoda E-commerce Co., Ltd.	1,344,969.65	1,344,969.65	100.00	預計無法收回 Not expect to be recoverable
中國郵電器材公司中南公司	China National Postal & Telecommunications Appliance Middle & South CORP.	1,116,797.27	1,116,797.27	100.00	預計無法收回 Not expect to be recoverable
成都電纜廠銷售分部	Sales branch of Chengdu Cables factory	1,062,382.43	1,062,382.43	100.00	預計無法收回 Not expect to be recoverable
河南清豐縣工商聯貿公司	Henan Qingfeng County Industry and Commerce United Trading Company	1,007,986.64	1,007,986.64	100.00	預計無法收回 Not expect to be recoverable
四川匯源光通信有限公司	Sichuan Huiyuan Optical Communications Co., Ltd.	1,007,072.46	1,007,072.46	100.00	預計無法收回 Not expect to be recoverable
其他43家	Other 43 companies	6,670,735.25	6,670,735.25	100.00	預計無法收回 Not expect to be recoverable
合計	Total	19,482,766.91	19,482,766.91	100.00	-

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

## 十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO ITEMS OF PARENT COMPANY  
BALANCE SHEET (Continued)

## 註釋1. 應收賬款(續)

## Note 1 Accounts receivable (Continued)

## 4. 按組合計提壞賬準備

4. Accounts receivable with provision made on  
a collective basis

## (1) 關聯方組合

## (1) Related party portfolio

賬齡	Age	賬面餘額 Book balance	期末餘額 Closing balance	
			壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內(含1年)	Within 1 year	52,482,206.13	262,411.03	0.50
3年以上	Over 3 years	459,058.14	2,295.29	0.50
合計	Total	52,941,264.27	264,706.32	0.50

## (2) 非關聯方組合

## (2) Non-related party portfolio

賬齡	Age	賬面餘額 Book balance	期末餘額 Closing balance	
			壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內(含1年)	Within 1 year	22,524,385.41	1,065,403.43	4.73
1-2年(含2年)	1-2 years	2,154,213.90	715,845.28	33.23
2-3年(含3年)	2-3 years	3,835,436.41	2,130,201.38	55.54
3年以上	Over 3 years	8,187,536.85	6,377,272.46	77.89
合計	Total	36,701,572.57	10,288,722.55	28.03

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六、母公司財務報表主要項目註釋(續)

#### 註釋1. 應收賬款(續)

5. 本期計提、收回或轉回的壞賬準備情況

類別	Categories	期初餘額 Opening balance	計提 Accrual	本期變動金額 Changes			期末餘額 Closing balance
				收回或轉回 Recovery or reversal	核銷 Write-off	其他變動 Others	
單項計提預期信用 損失的應收賬款	Receivable with provision made on an individual basis	19,490,895.27		8,128.36			19,482,766.91
按組合計提預期信用 損失的應收賬款	Receivable with provision made on a collective basis	10,987,758.65	-434,329.78				10,553,428.87
其中：關聯方組合	Including: Related party portfolio	250,706.47	13,999.85				264,706.32
非關聯方組合	Non-related party portfolio	10,737,052.18	-448,329.63				10,288,722.55
合計	Total	30,478,653.92	-434,329.78	8,128.36			30,036,195.78

其中本期壞賬準備收回或轉回金額重要的：

The significant amount of bad debt reserve recovery or reversal in the current period:

單位名稱	Debtors	收回或 轉回金額 Recovery or reversal amount	轉回原因 Recovery or reversal reason	收回方式 Recovery or reversal way	確定原壞賬準備計提 比例的依據及其合理性 Recovery or reversal method
陳明	Chen Ming	8,128.36	催收 Collection	銀行轉帳 Bank transfer	對方無法取得聯繫 Could not be contacted
合計	Total	8,128.36	-	-	-

6. 本期無實際核銷的應收賬款

6. No write-off Accounts receivables in current period

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO ITEMS OF PARENT COMPANY  
BALANCE SHEET (Continued)

註釋1. 應收賬款(續)

Note 1 Accounts receivable (Continued)

7. 按欠款方歸集的期末餘額前五名應收賬款情況

7. Details of the top 5 debtors with largest balances

單位名稱	Debtors	應收賬款 期末餘額	佔應收賬款 的比例(%) Proportion to the closing balance of accounts receivable (%)	已計提應收賬款 和合同資產壞賬 準備餘額 Provision for bad debts
成都四威高科技 產業園有限公司	Chengdu SIWI High-Tech Industrial Co., Ltd.	50,927,992.10	46.67	254,639.96
中車株洲電力機車 有限公司	CRRC Zhuzhou Electric Locomotive Co., Ltd.	7,759,383.59	7.11	367,018.84
株洲中車時代電氣股份 有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	7,359,901.92	6.74	348,123.36
中車資陽機車 有限公司	CRRC Ziyang Co., Ltd.	2,382,831.89	2.18	1,643,718.54
KAB/VOLEX KABKableprektionAB	KAB/VOLEX KABKableprektionAB	2,058,597.74	1.89	2,058,597.74
合計	Total	70,488,707.24	64.59	4,672,098.44

註釋2. 其他應收款

Note 2 Other receivables

項目	Items	期末餘額 Closing balance	期初餘額 Opening balance
應收利息	Interests receivables		
應收股利	Dividends receivable		
其他應收款	Other receivables	1,807,426.22	3,083,526.87
合計	Total	1,807,426.22	3,083,526.87

註： 上表中其他應收款指扣除應收利息、應收股利後的其他應收款。

Note: Other receivables in the above table refer to other receivables after deducting interest receivable and dividends receivable.



# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六、母公司財務報表主要項目註釋(續)

#### 註釋2.其他應收款(續)

##### 其他應收款

- 按賬齡披露其他應收款

賬齡	Age	期末餘額 Closing balance	期初餘額 Opening balance
1年以內(含1年)	Within 1 year	644,978.12	140,218.38
1-2年(含2年)	1-2 years	363,948.80	375,908.31
2-3年(含3年)	2-3 years	70,586.81	334,091.68
3-4年(含4年)	3-4 years	310,993.30	314,397.02
4-5年(含5年)	4-5 years	52,228.18	68,360.68
5年以上	Over 5 years	24,224,245.79	25,716,518.15
小計	Subtotal	25,666,981.00	26,949,494.22
減：壞賬準備	Less: Provision for bad debts	23,859,554.78	23,865,967.35
合計	Total	1,807,426.22	3,083,526.87

- 按款項性質分類情況

款項性質	Nature of receivables	期末賬面餘額 Closing balance	期初賬面餘額 Opening balance
暫付款項	Temporary advance payment receivable	24,669,318.00	24,567,901.59
押金、備用金、保證金	Deposit, reserve and assurance	997,663.00	2,381,592.63
小計	Subtotal	25,666,981.00	26,949,494.22
減：壞賬準備	Less: Provision for bad debts	23,859,554.78	23,865,967.35
合計	Total	1,807,426.22	3,083,526.87

### XVI. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (Continued)

#### Note 2 Other receivables (Continued)

##### Other receivables

- Details of other receivables with age analysis method

- Details of other receivables categorized by nature

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO ITEMS OF PARENT COMPANY  
BALANCE SHEET (Continued)

註釋2.其他應收款(續)

Note 2 Other receivables (Continued)

其他應收款(續)

Other receivables (Continued)

3. 按壞賬計提方法分類披露

3. Details of accounts receivable with provision for bad debts on categories

類別	Categories	賬面餘額		期未餘額		賬面價值 Carrying amount
		Book balance		Closing balance		
		金額	比例(%)	金額	計提比例(%)	
單項計提預期信用損失的 其他應收款	Receivable with provision made on an individual basis	3,248,940.91	12.66	3,248,940.91	100.00	
按組合計提預期信用損失的 其他應收款	Receivable with provision made on a collective basis	22,418,040.09	87.34	20,610,613.87	91.94	1,807,426.22
其中：非關聯方的押金、 備用金、保證金組合	Including: Portfolio grouped with deposit, reserve and assurance of non-related party	557,632.50	2.17	2,788.16	0.50	554,844.34
關聯方組合	Portfolio grouped with related party	144,014.35	0.56	720.07	0.50	143,294.28
其他往來組合	Others	21,716,393.24	84.61	20,607,105.64	94.89	1,109,287.60
合計	Total	25,666,981.00	100.00	23,859,554.78	92.96	1,807,426.22

續：

Continued:

類別	Categories	賬面餘額		期初餘額		賬面價值 Carrying amount
		Book balance		Opening balance		
		金額	比例(%)	金額	計提比例(%)	
單項計提預期信用損失的 其他應收款	Receivable with provision made on an individual basis	3,248,940.91	12.06	3,248,940.91	100.00	
按組合計提預期信用損失的 其他應收款	Receivable with provision made on a collective basis	23,700,553.31	87.94	20,617,026.44	86.99	3,083,526.87
其中：非關聯方的押金、 備用金、保證金組合	Including: Portfolio grouped with deposit, reserve and assurance of non-related party	594,763.81	2.21	2,973.82	0.50	591,789.99
關聯方組合	Portfolio grouped with related party	1,906,230.43	7.07	9,531.15	0.50	1,896,699.28
其他往來組合	Others	21,199,559.07	78.66	20,604,521.47	97.19	595,037.60
合計	Total	26,949,494.22	100.00	23,865,967.35	88.56	3,083,526.87

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六、母公司財務報表主要項目註釋(續)

#### 註釋2.其他應收款(續)

##### 其他應收款(續)

4. 按單項計提壞賬準備情況

單位名稱	Debtors	賬面餘額 Book balance	壞賬準備 Provision for bad debts	期末餘額 Closing balance		計提理由 Reasons
				計提比例(%) Provision proportion (%)		
夏查德	XIA Chade	3,000,000.00	3,000,000.00	100.00		預計無法收回 Not expected to be recoverable
成都皮克電源有限公司	Chengdu Peak Power Supply Co., Ltd.	248,940.91	248,940.91	100.00		預計無法收回 Not expected to be recoverable
合計	Total	3,248,940.91	3,248,940.91	-	-	

5. 按組合計提壞賬準備

### XVI. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (Continued)

#### Note 2 Other receivables (Continued)

##### Other receivables (Continued)

4. Other receivable with provision made on an individual basis

5. Other receivable with provision made on a collective basis

組合名稱	Portfolio	賬面餘額 Book balance	期末餘額 Closing balance		計提比例(%) Provision proportion (%)
			壞賬準備 Provision for bad debts		
非關聯方的押金、 備用金、保證金組合	Portfolio grouped with deposit, reserve and assurance of non-related party	557,632.50	2,788.16	0.50	
關聯方組合	Portfolio grouped with related party	144,014.35	720.07	0.50	
其他往來組合	Others	21,716,393.24	20,607,105.64	94.89	
合計	Total	22,418,040.09	20,610,613.87	91.94	

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO ITEMS OF PARENT COMPANY  
BALANCE SHEET (Continued)

註釋2.其他應收款(續)

Note 2 Other receivables (Continued)

其他應收款(續)

Other receivables (Continued)

6. 按預期信用損失一般模型計提壞賬準備

6. Changes in provision for bad debts

壞賬準備	Provision for bad debts	第一階段	第二階段	第三階段	合計
		Phase I	Phase II	Phase III	
		未來12個月 預期信用損失	整個存續期 預期信用損失 (未發生信用減值)	整個存續期 預期信用損失 (已發生信用減值)	
		Lifetime expected 12-month expected credit losses	Lifetime expected credit losses (credit not impaired)	Lifetime expected credit losses (credit impaired)	
期初餘額	Opening balance	15,495.11		23,850,472.24	23,865,967.35
期初餘額在本期	Opening balance in the current period	-	-	-	-
—轉入第二階段	— Transferred to phase II				
—轉入第三階段	— Transferred to phase III				
—轉回第二階段	— Reversed to phase II				
—轉回第一階段	— Reversed to phase I				
本期計提	Provision made in the current period	-6,412.57			-6,412.57
本期轉回	Provision recovered in current period				
本期轉銷	Provision reversed in current period				
本期核銷	Provision write off in current period				
其他變動	Other changes				
期末餘額	Closing balance	9,082.54		23,850,472.24	23,859,554.78

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六、母公司財務報表主要項目註釋(續)

#### 註釋2.其他應收款(續)

##### 其他應收款(續)

7. 本期計提、收回或轉回的壞賬準備的情況

### XVI. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (Continued)

#### Note 2 Other receivables (Continued)

##### Other receivables (Continued)

7. Change in provision of bad debts

類別	Categories	期初餘額 Opening balance	本期變動金額 Changes				期末餘額 Closing balance
			計提 Accrual	收回或轉回 Recovery or reversal	轉銷或核銷 Write-off	其他變動 Others	
單項計提預期信用 損失的其他應收款	Receivable with provision made on an individual basis	3,248,940.91					3,248,940.91
按組合計提預期信用 損失的其他應收款	Receivable with provision made on a collective basis	20,617,026.44	-6,412.57				20,610,613.87
其中：非關聯方的押金、 備用金、保證金 組合	Including: Related party portfolio	2,973.82	-185.66				2,788.16
關聯方組合	Non-related party portfolio	9,531.15	-8,811.08				720.07
其他往來組合	Other portfolio	20,604,521.47	2,584.17				20,607,105.64
合計	Total	23,865,967.35	-6,412.57				23,859,554.78

8. 本期無實際核銷的其他應收款

8. No write-off Other receivables in current period

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO ITEMS OF PARENT COMPANY  
BALANCE SHEET (Continued)

註釋2.其他應收款(續)

Note 2 Other receivables (Continued)

其他應收款(續)

Other receivables (Continued)

9. 按欠款方歸集的期末餘額前五名的其他應收款

9. Details of the top 5 debtors with large balances

單位名稱	款項性質	期末餘額	賬齡	佔其他應收款 期末餘額的比例(%)	壞賬準備 期末餘額
Debtors	Nature of receivables	Closing balance	Age	Proportion to the total balance of other receivables	Provision for bad debts
塔子山材料廠	應收暫付款	8,391,138.00	5年以上	32.69	8,391,138.00
Tazishan Material Factory	Temporary payment receivable		Over 5 years		
天鈞科技(蘇州)有限公司	押金保證金	4,786,324.75	5年以上	18.65	4,786,324.75
Soundtek Technology (Suzhou) Co., Ltd.	Security deposit		Over 5 years		
深圳富璋實業有限公司	應收暫付款	3,566,915.53	5年以上	13.90	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	11.69	3,000,000.00
XIA Chade	Temporary payment receivable		Over 5 years		
成都皮克電源有限公司	應收暫付款	248,940.91	5年以上	0.97	248,940.91
Chengdu Peak Power Supply Co., Ltd.	Temporary payment receivable		Over 5 years		
合計	Total	19,993,319.19	-	77.90	19,993,319.19

註釋3.長期股權投資

Note 3 Long-term equity investments

款項性質	Items	期末餘額			期初餘額		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
對子公司投資	Investments in subsidiaries	104,938,195.86		104,938,195.86	104,938,195.86		104,938,195.86
對聯營、合營企業投資	Investments in associates	27,370,766.63	298,559.72	27,072,206.91	28,541,899.71	298,559.72	28,243,339.99
合計	Total	132,308,962.49	298,559.72	132,010,402.77	133,480,095.57	298,559.72	133,181,535.85

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六、母公司財務報表主要項目註釋(續)

#### 註釋3. 長期股權投資(續)

##### 1. 對子公司投資

被投資單位	Investees	初始投資成本 Initial investment cost (Million)	期初餘額 Opening balance	本期增加 Increase	本期減少 Decrease	期末餘額 Closing balance	本期計提 減值準備 Provision for impairment made in current period	減值準備 期末餘額 Closing balance of provision for impairment
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	1,020萬美元 1,020 Million USD	70,424,819.71			70,424,819.71		
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	5,982萬元 5,982 Million RMB	34,513,376.15			34,513,376.15		
合計	Total	-	104,938,195.86			104,938,195.86		

##### 2. 對聯營企業投資

### XVI. NOTES TO ITEMS OF PARENT COMPANY BALANCE SHEET (Continued)

#### Note 3 Long-term equity investments (Continued)

##### 1. Investments in subsidiaries

##### 2. Investments in associates

被投資單位	Investees	期初餘額 Opening balance	減值準備 期初餘額 Opening balance of impairment provision	追加投資 Investments increased	減少投資 Investment decreased	本期增減變動 Increase/Decrease	權益法確認 的投資損益 Investment income recognized under equity method	其他綜合 收益調整 Adjustment on other comprehensive income
聯營企業	Associate Investment:							
其中：普天法爾勝光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.	28,243,339.99					-1,171,133.08	
成都月欣通信材料有限公司	Chengdu Yuexin Communication Materials Co., Ltd.	172,656.37	172,656.37					
成都電纜材料廠	Chengdu Cable Material Factory	125,903.35	125,903.35					
合計	Total	28,541,899.71	298,559.72				-1,171,133.08	

NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO ITEMS OF PARENT COMPANY  
BALANCE SHEET (Continued)

註釋3. 長期股權投資(續)

Note 3 Long-term equity investments (Continued)

2. 對聯營企業投資(續)  
續：

2. Investments in associates (Continued)  
Continued:

被投資單位	Investees	本期增減變動				期末餘額	減值準備 期末餘額
		其他權益變動	宣告發放現金 股利或利潤	計提減值準備	其他		
		Changes in other equity	dividend/Profit declared for distribution	Provision for impairment	Others	Closing balance	Closing balance of provision for impairment
聯營企業	Associate Investment:						
其中：普天法爾勝 光通信有限公司	Putian Fasten Cable Telecommunication Co., Ltd.					27,072,206.91	
成都月欣通信材料 有限公司	Chengdu Yuexin Communication Materials Co., Ltd.					172,656.37	172,656.37
成都電纜材料廠	Chengdu Cable Material Factory					125,903.35	125,903.35
合計	Total					27,370,766.63	298,559.72

註釋4. 營業收入及營業成本

Note 4 Operating revenue/Operating cost

1. 營業收入、營業成本

1. Details

項目	Items	本期發生額		上期發生額	
		收入	成本	收入	成本
		Revenue	Cost	Revenue	Cost
主營業務	Main operations	50,086,663.49	40,603,539.87	29,750,312.27	23,050,364.69
其他業務	Other operations	17,640,025.99	4,648,348.42	21,590,974.66	8,109,793.32
合計	Total	67,726,689.48	45,251,888.29	51,341,286.93	31,160,158.01



# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十六、母公司財務報表主要項目註釋(續)

#### 註釋4. 營業收入及營業成本(續)

##### 2. 合同產生的收入情況

合同分類	Categories	銅纜、電纜 組件相關產品 Copper cable and related products
一、業務或商品類型	Product types	
軌道纜	Track cable	15,479,817.76
5G移動智能終端	5G mobile intelligent terminal trade	776,028.06
光電纜組件	Optical cable assembly	31,398,250.27
加工服務	Processing service	2,291,827.40
其他	Others	4,832,193.18
合計	Subtotal	54,778,116.67
二、按商品轉讓的時間分類	Recognition time	
在某一時點轉讓	Transferred at a point in time	54,778,116.67
合計	Total	54,778,116.67

註：與營業收入的差異為租賃業務收入。

Note: The difference between operating revenue and contract revenue is the income from leasing business.

#### 註釋5. 投資收益

#### Note 5 Investment income

項目	Items	本期發生額 Current period cumulative	上期發生額 Preceding period cumulative
權益法核算的長期股權 投資收益	Investment income from long-term equity investments under equity method	-1,171,133.08	-914,507.35
合計	Total	-1,171,133.08	-914,507.35

## 十七、補充資料

## (一) 非經常性損益

## 當期非經常性損益明細表

## XVII. OTHER SUPPLEMENTARY INFORMATION

## (I) Non-recurring profit or loss in current period

## Details

項目	Item	金額 Amount	說明 Remark
非流動性資產處置損益，包括已計提資產減值準備的沖銷部分	Gains on disposal of non-current assets	1,516,660.83	附註五 註釋42 Section V (Notes 42)
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, and continuously enjoyed with certain quantity/quota based on certain standards)	90,344.96	附註九 Section IX
除同公司正常經營業務相關的有效套期保值業務外，非金融企業持有金融資產和金融負債產生的公允價值變動損益以及處置金融資產和金融負債產生的損益	In addition to the effective hedging business related to the normal operation of the company, the fair value changes in profits and losses arising from the holding of financial assets and financial liabilities by non-financial enterprises and the profits and losses arising from the disposal of financial assets and financial liabilities		
單獨進行減值測試的應收款項減值準備轉回	The reversals of accounts receivables impairment provision subject to separate impairment testing	8,128.36	附註五 註釋3 Section V (Notes 3)
債務重組損益	Gains and losses on debt restructuring		
除上述各項之外的其他營業外收入和支出	Other non-operating revenue or expenditures	4,601.41	附註五 註釋43、44 Section V (Notes 43 and 44)
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		
減：所得稅影響額	Less: Business income tax effects		
少數股東權益影響額(稅後)	Non-controlling interest affected (after tax)	33,540.18	
合計	Total	1,586,195.38	

## 財務報表附註

# NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十七、補充資料(續)

### XVII. OTHER SUPPLEMENTARY INFORMATION (Continued)

#### (二) 淨資產收益率及每股收益

#### (II) RONA and EPS

報告期利潤	Profit of the reporting period	加權平均 淨資產收益率(%) Weighted average RONA (%)	每股收益 EPS	
			基本每股收益 Basic EPS	稀釋每股收益 Diluted EPS
歸屬於公司普通股股東的 淨利潤	Net profit attributable to shareholders of ordinary shares	0.29%	0.0057	0.0057
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	0.09%	0.0017	0.0017

## 十七、補充資料(續)

## (二) 淨資產收益率及每股收益(續)

## 1. 明細情況

XVII. OTHER SUPPLEMENTARY INFORMATION  
(Continued)

## (II) RONA and EPS (Continued)

## 1. Details

項目	序號	本期數
Item	Symbol	Current period cumulative
歸屬於公司普通股股東的淨利潤	A	2,264,382.85
非經常性損益	B	1,586,195.38
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤	C=A-B	678,187.47
歸屬於公司普通股股東的期初淨資產	D	776,647,325.75
發行新股或債轉股等新增加的、歸屬於公司普通股股東的淨資產	E	
新增淨資產次月起至報告期期末的累計月數	F	
回購或現金分紅等減少的、歸屬於公司普通股股東的淨資產	G	
減少淨資產次月起至報告期期末的累計月數	H	
其他	Others	
其他權益工具公允價值變動引起的淨資產增加	I	
增減淨資產次月起至報告期期末的累計月數	J	
報告期月份數	K	6
加權平均淨資產	$L = \frac{D+A/2+E \times F}{K-G \times H/K \pm I \times J/K}$	777,770,969.35
加權平均淨資產收益率	M=A/L	0.29%
扣除非經常損益加權平均淨資產收益率	N=C/L	0.09%

# 財務報表附註

## NOTES TO THE FINANCIAL STATEMENTS

2024年1-6月 For the six months to 30 June 2024

### 十七、補充資料(續)

#### (二) 淨資產收益率及每股收益(續)

##### 2. 基本每股收益和稀釋每股收益的計算過程

###### (1) 基本每股收益的計算過程

項目	序號	本期數
Item	Symbol	Current period cumulative
歸屬於公司普通股股東的淨利潤	A	2,264,382.85
非經常性損益	B	1,586,195.38
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤	C=A-B	678,187.47
期初股份總數	D	400,000,000.00
因公積金轉增股本或股票股利分配等增加股份數	E	
發行新股或債轉股等增加股份數	F	
增加股份次月起至報告期末的累計月數	G	
因回購等減少股份數	H	
減少股份次月起至報告期末的累計月數	I	
報告期縮股數	J	
報告期月份數	K	6
發行在外的普通股加權平均數	$L=D+E+F \times G / K-H \times I / K-J$	400,000,000.00
基本每股收益	M=A/L	0.0057
扣除非經常損益基本每股收益	N=C/L	0.0017

###### (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。

### XVII. OTHER SUPPLEMENTARY INFORMATION (Continued)

#### (II) RONA and EPS (Continued)

##### 2. Calculation process of basic EPS and diluted EPS

###### (1) Calculation process of basic EPS

###### (2) Calculation process of diluted EPS

The process of calculating the diluted earnings per share is same as the calculation of the basic earnings per share.

成都四威科技股份有限公司  
(公章)

二〇二四年八月二十七日

Chengdu SIWI Science and Technology Company Limited

27 August 2024



成都四威科技股份有限公司  
CHENGDU SIWI SCIENCE AND TECHNOLOGY  
COMPANY LIMITED