CQME

重慶機電股份有限公司
CHONGQING MACHINERY & ELECTRIC CO., LTD.*

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

(於中華人民共和國註冊成立的股份有限公司)

Stock Code 股份代碼：02722

2023 中期報告
INTERIM REPORT

* *For identification purposes only 僅供識別*

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CORPORATE INFORMATION
公司資料

董事

DIRECTORS

執行董事

Executive Directors

張福倫先生
岳相軍先生
楊　泉先生

Mr. Zhang Fulun
Mr. Yue Xiangjun
Mr. Yang Quan

非執行董事

Non-executive Directors

符義紅先生(*2023年8月23日獲委任*)
朱　穎女士
竇　波先生
蔡志濱先生

Mr. Fu Yihong *(appointed on 23 August 2023)*
Ms. Zhu Ying
Mr. Dou Bo
Mr. Cai Zhibin

獨立非執行董事

Independent Non-executive Directors

盧華威先生
任曉常先生
靳景玉先生
劉　偉先生

Mr. Lo Wah Wai
Mr. Ren Xiaochang
Mr. Jin Jingyu
Mr. Liu Wei

監事

SUPERVISORS

孫文廣先生(*主席*)
吳　怡女士
王海兵先生
夏　華先生
李方忠先生

Mr. Sun Wenguang *(Chairman)*
Ms. Wu Yi
Mr. Wang Haibing
Mr. Xia Hua
Mr. Li Fangzhong

董事會轄下委員會

COMMITTEES UNDER BOARD OF DIRECTORS

審核與風險管理委員會成員

Members of the Audit and Risk Management Committee

盧華威先生(*主席*)
靳景玉先生
劉　偉先生
竇　波先生

Mr. Lo Wah Wai *(Chairman)*
Mr. Jin Jingyu
Mr. Liu Wei
Mr. Dou Bo

薪酬委員會成員	Members of the Remuneration Committee
任曉常先生*(主席)*	Mr. Ren Xiaochang *(Chairman)*
盧華威先生	Mr. Lo Wah Wai
靳景玉先生	Mr. Jin Jingyu
符義紅先生*(2023年8月23日獲委任)*	Mr. Fu Yihong *(appointed on 23 August 2023)*

提名委員會成員	Members of the Nomination Committee
張福倫先生*(主席)*	Mr. Zhang Fulun *(Chairman)*
任曉常先生	Mr. Ren Xiaochang
靳景玉先生	Mr. Jin Jingyu
劉　偉先生	Mr. Liu Wei

戰略委員會成員	Members of the Strategy Committee
張福倫先生*(主席)*	Mr. Zhang Fulun *(Chairman)*
岳相軍先生	Mr. Yue Xiangjun
楊　泉先生	Mr. Yang Quan
符義紅先生*(2023年8月23日獲委任)*	Mr. Fu Yihong *(appointed on 23 August 2023)*
朱　穎女士	Ms. Zhu Ying
任曉常先生	Mr. Ren Xiaochang
靳景玉先生	Mr. Jin Jingyu
劉　偉先生	Mr. Liu Wei

法定代表人 / LEGAL REPRESENTATIVE

張福倫先生 / Mr. Zhang Fulun

公司秘書 / COMPANY SECRETARY

趙凱珊女士*(執業律師)* / Ms. Chiu Hoi Shan *(Practicing Solicitor)*

合資格會計師 / QUALIFIED ACCOUNTANT

甘俊英先生*(註冊會計師)* / Mr. Kam Chun Ying, Francis *(Certified Public Accountant)*

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LEGAL ADVISOR

Chiu & Co. (趙凱珊律師行) *(As to Hong Kong Laws)*
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股份資料

SHARE INFORMATION

上市地點

香港聯合交易所有限公司(「聯交所」)

Listing Place

The Stock Exchange of Hong Kong Limited (the "Stock Exchange")

股份編號

02722

Stock Code

02722

財務年結日期

十二月三十一日

FINANCIAL YEAR END

31 December

RESULTS HIGHLIGHTS
業績摘要

重慶機電股份有限公司(「本公司」)及其附屬公司(以下統稱為「本集團」)宣佈以下綜合財務摘要。

Chongqing Machinery & Electric Co., Ltd. (the "Company") and its subsidiaries (hereinafter collectively the "Group") announce the highlights of the consolidated results as set out below.

- 截至二零二三年六月三十日止六個月期間，本集團營業額達約人民幣3,889.0百萬元，比去年同期上升約10.9%。

- Revenue of the Group for the six months ended 30 June 2023 amounted to approximately RMB3,889.0 million, representing an increase of approximately 10.9% from the corresponding period of last year.

- 截至二零二三年六月三十日止六個月期間，本集團毛利達約人民幣732.7百萬元，比去年同期上升約19.0%。

- Gross profit of the Group for the six months ended 30 June 2023 amounted to approximately RMB732.7 million, representing an increase of approximately 19.0% from the corresponding period of last year.

- 截至二零二三年六月三十日止六個月期間，本公司股東應佔利潤達約人民幣181.9百萬元，比去年同期上升約3.1%。

- Profit attributable to the shareholders of the Company for the six months ended 30 June 2023 amounted to approximately RMB181.9 million, representing an increase of approximately 3.1% from the corresponding period of last year.

- 截至二零二三年六月三十日止六個月期間，每股基本盈利達約人民幣0.05元，與去年同期一致。

- Basic earnings per share for the six months ended 30 June 2023 amounted to approximately RMB0.05, being consistent with that of the corresponding period of last year.

- 截至二零二三年六月三十日止六個月期間，每股淨資產約人民幣2.2元，比去年同期上升1.0%。

- Net assets per share for the six months ended 30 June 2023 amounted to approximately RMB2.2, representing an increase of 1.0% from the corresponding period of last year.

CHAIRMAN'S STATEMENT
董事長報告

致各位股東：

本公司董事會宣佈本集團截至二零二三年六月三十日止六個月(「本期間」)的中期業績。本集團之中期業績未經審計，但經審核與風險管理委員會及本公司核數師信永中和會計師事務所(特殊普通合夥)審閱。

Dear shareholders,

The board of directors (the "Board") of the Company announces the interim results of the Group for the six months ended 30 June 2023 (the "Period"). The Group's interim results have not been audited but have been reviewed by the audit and risk management committee and the Company's auditor, ShineWing Certified Public Accountants LLP.

一、上半年國際國內形勢回顧

上半年，新冠疫情對世界經濟的影響逐漸趨弱，但全球經濟波動較大，主要經濟體增長乏力，繼續呈現美國強歐洲弱的格局，俄烏衝突、全球通脹等仍是影響全球經濟的主要因素。由於通脹和經濟運行節奏差異，歐美經濟體間貨幣政策不同步性增加，加大了全球經濟發展的不確定性。今年以來，中國經濟社會全面恢復常態化運行，但仍面臨外部衝擊和打壓、國內需求不足、房地產市場供求關係重大變化、投資和消費放緩等影響，國內經濟恢復經歷了波浪式發展、曲折式前進的過程。面對複雜嚴峻的國際環境，中國政府審時度勢，堅持穩中求進工作總基調，完整、準確、全面貫徹新發展理念，加快構建新發展格局，更好統籌國內國際兩個大局，突出做好穩增長、穩就業、穩物價工作，宏觀政策顯效發力，主要指標總體改善，新動能成長壯大，國民經濟持續恢復、總體回升向好。上半年國內生產總值人民幣593,034億元，同比增長5.5%。

I. INTERNATIONAL AND DOMESTIC REVIEW FOR THE FIRST HALF OF THE YEAR

In the first half of the year, the impact of the COVID-19 pandemic on the world economy gradually weakened, but the global economy fluctuated greatly, and the growth of major economies was stagnant, which continued to show the pattern that the United States was strong and Europe was weak. The conflict between Russia and Ukraine and the global inflation remained the main factors affecting the global economy. The asynchronism between the monetary policies of European and American economies has increased due to the difference between inflation and economic operation rhythm, which has increased the uncertainty of global economic development. Since this year, China's economy and society have resumed normal operation in an all-round way, but it still faces the impact of external shocks and repression, insufficient domestic demand, major changes in the relationship between supply and demand in the real estate market, and the slowdown in investment and consumption. The domestic economic recovery has experienced a wave-like development and tortuous progress. Faced with complicated and serve international environment, the Chinese government reviewed the current situation, adhered to the general principle of seeking progress while maintaining stability, implemented the new development philosophy in a complete, accurate and comprehensive manner, accelerated the construction of a new development pattern, made effort to coordinate the domestic and international situation, and highlighted the work of stabilising growth, employment and prices. Macro-policies have played a significant role, the main indicators have been improved overall, new growth driver has grown stronger, the national economy has continued to recover, and the overall recovery has improved. In the first half year, the GDP was RMB59,303.4 billion, representing a year-on-year increase of 5.5%.

二、上半年本集團業績回顧

上半年，面對國際地緣政治衝擊以及市場需求不足等不利因素影響，本集團克服供應鏈重構、工業恢復不及預期、部分行業結構性調整等諸多困難，積極把握成渝雙城經濟圈、西部陸海新通道國家戰略機遇期，以及現代製造業集群體系重要發展機遇，持續聚焦清潔能源裝備、高端智能裝備兩大核心主業，積極助力智能裝備及智能製造五千億級支柱產業集群、新能源及新型儲能千億級特色優勢產業集群建設，推動製造業高端化、智能化、綠色化發展方向。與此同時，本集團在市場拓展、研發創新、品牌建設、內部管理、實施人才強企和多元化發展戰略等各方面繼續優化，提質創效，推動高質量發展，綜合實力和核心競爭力穩步提升，上半年實現平穩增長，為全面完成董事會下達的年度目標奠定了基礎。

II. RESULTS REVIEW OF THE GROUP FOR THE FIRST HALF OF THE YEAR

In the first half of the year, in the face of the impact of unfavorable factors such as international geopolitical shocks and insufficient market demand, the Group overcame several difficulties such as supply chain reconstruction, industrial recovery falling short of expectations, structural adjustments of some industries, actively grasped the national strategic opportunity periods of the Chengdu-Chongqing Economic Circle and the new land and sea corridors in the western region and the important development opportunity of modern manufacturing cluster system, continued to focus on the two core businesses of clean energy equipment and high-end intelligent equipment, actively supported the construction of the 500 billion-level pillar industrial clusters of intelligent equipment and intelligent manufacturing and the 100 billion-level characteristic advantage industrial clusters of new energy and new energy storage, and promoted the high-end, intelligent and green development direction of manufacturing industry. At the same time, the Group continued to optimize in various aspects such as market expansion, R&D innovation, brand building, internal management, and implementation of the strategy of strengthening enterprises through talents and diversified development to improve quality, create efficiency and promote high-quality development. The comprehensive strength and core competitiveness of the Group have been steadily improved, with steady growth in the first half of the year, which laid the foundation for fully fulfilling the annual targets set by the Board of Directors.

三、下半年國際國內形勢展望

下半年，全球通脹的整體趨勢與主要經濟體的貨幣政策走向，或將較大程度影響全球經濟的發展態勢。面對暗流湧動的歐美產業和逆全球化政策、後疫情時代的產業鏈和供應鏈持續重塑、不斷升溫的貿易保護主義等錯綜複雜的全球政治經濟形勢，雖然國內經濟持續恢復發展的基礎仍不穩固，但中國政府將繼續堅持穩中求進工作總基調，完整、準確、全面貫徹新發展理念，圍繞穩增長、穩就業、防風險等核心工作，精準有效實施宏觀調控，加強逆週期調節和政策儲備，著力擴大國內需求，提振信心、防範風險，不斷推動經濟運行持續好轉、內生動力持續增強、社會預期持續改善、風險隱患持續化解，推動經濟實現質的有效提升和量的合理增長。

III. OUTLOOK FOR INTERNATIONAL AND DOMESTIC SITUATION IN THE SECOND HALF OF THE YEAR

In the second half of the year, the overall trend of global inflation and the trend of monetary policies of major economies may affect the development trend of the global economy to a great extent. In the face of the complicated global political and economic situations, such as undercurrents beneath the European and American industries and anti-globalization policies, the continuous reshaping of industrial chains and supply chains in the post-COVID-19 pandemic era, and the continuous reinforcement of trade protectionism, although the foundation for the sustained recovery and development of the domestic economy is still unstable, the Chinese government will continue to adhere to the general work tone of striving for progress while maintaining stability, implement the new development concept in a complete, accurate and comprehensive manner, accurately and effectively implement the macroeconomic regulation, strengthen the countercyclical adjustment and policy reserve, focus on expanding domestic demand, boosting confidence and preventing risks, and continuously promote the continuous improvement of economic operation, the continuous enhancement of endogenous power, the continuous improvement of social expectations and the continuous resolution of potential risks, and promote the effective improvement of quality and reasonable growth of quantity in the economy.

四、下半年發展策略

本集團下半年的發展策略及重點工作如下：

下半年，本集團將聚焦重慶構建現代製造業集群體系重要發展機遇，緊盯全年目標任務不放鬆，紮實推進數字產業化、產業數字化，圍繞公司董事會年初下達各項目標任務，積極作為、履職盡責，在產業發展、創新驅動、資本運作、風險管控以及公司治理等方面抓出成效，推進本集團高質量發展，全面做好下半年重點工作：

IV. DEVELOPMENT STRATEGIES FOR THE SECOND HALF OF THE YEAR

Development strategies and work priorities of the Group for the second half of the year are as follows:

In the second half of the year, the Group will focus on the important development opportunity of building a modern manufacturing cluster system in Chongqing, keep a close eye on the objectives and tasks throughout the year, solidly promote the digital industrialization and the industrial digitalization, take active actions and fulfill its responsibilities by focusing on various objectives and tasks assigned by the Board of Directors at the beginning of the year, achieve results in industrial development, innovation-driven, capital operation, risk control and corporate governance, promote the high-quality development of the Group, and comprehensively and properly complete the key tasks in the second half of the year:

(一)抓市場強支撐,提升管理效益

一是發揮國企資源優勢,抓住區域協同發展、基建重大項目、「3060」雙碳戰略、數字中國等戰略機遇,積極全面挖掘市場。二是優化市場佈局,增強市場敏感性,廣拓新客戶新市場,串聯產業鏈上的競爭優勢,提升持續盈利能力。三是緊盯大客戶、大項目,國內、國際市場兩手抓,緊盯行業頭部優質客戶,集中優勢資源攻堅,全力提升市場份額。四是持續強化精細管理,提質增效。持續深化QCC活動,提高產品質量和交付水平。健全數智採購平台實時數據分析系統。五是加強精益管理,狠抓「兩金」,通過創新考核機制、多策略分類催收等方式,強化逾期治理和存貨監督,降存量、控增量,多措並舉降本控費;用好用活各類補貼優惠及信貸政策,做好資金籌劃,嚴防債務風險。

(I) Grasp the market, strengthen the support and improve the management efficiency

First, the Group will give full play to the resource advantages of state-owned enterprises, seize the strategic opportunities such as coordinated development of regions, major infrastructure projects, "3060" carbon peaking and carbon neutrality strategy and digital China, and actively explore the market in an all-round way. Second, the Group will optimize the market layout, enhance the market sensitivity, expand new customers and markets, connect the competitive advantages in the industrial chain in series, and enhance the sustainable profitability. Third, the Group will pay close attention to major customers and projects, focus on the domestic and international markets, pay close attention to the top quality customers in the industry, concentrate superior resources to tackle key problems, and strive to increase the market share. Fourth, the Group will continue to strengthen fine management, and improve quality and efficiency. The Group will continue to deepen the QCC activities and improve the product quality and delivery level. The Group will improve the real-time data analysis system of the digital intelligence procurement platform. Fifth, the Group will strengthen lean management, strictly control the "accounts receivable and inventory", strengthen the overdue management and inventory supervision through innovative assessment mechanism and multi-strategy classified collection, reduce the inventory and control the increment, and take various measures to reduce the costs and control the fees. The Group will make good and flexible use of all kinds of subsidies, concessions and credit policies, make efforts in capital planning, and strictly guard against debt risks.

(二)聚焦創新驅動,強化核心競爭力

一是加大創新研發投入,提高R&D佔比,不斷推動技術創新和產品升級,堅定不移走「專精特新」發展之路。堅持以市場為導向,加快科技成果應用轉移轉化及產業化進程,提升產品的競爭力和市場份額。二是加快推動數字化轉型,促進資源匯聚、數據共享、業務協同,提升產業發展能級,提高戰略管控能力,持續開展智能製造能力成熟度評價,推動設備數據採集、產品遠程運維等基礎共性平台建設,實現產業數字化。三是加快推進「十四五」規劃重點項目實施,確保落地見效,盡快形成產能。探索論證一批以風光氫儲為核心的新能源項目,為產業發展注入新動能。

(II) Focus on innovation-driven strategy and strengthen core competitiveness

First, the Group will increase the investment in innovative R&D, increase the proportion of R&D, constantly promote technological innovation and product upgrading, and steadfastly follow the "specialized, excellent, unique and innovative" development path. The Group will adhere to the market orientation, accelerate the application, transformation and industrialization of scientific and technological achievements, and enhance the competitiveness and market share of products. Second, the Group will accelerate the digital transformation, promote the resource convergence, data sharing and business collaboration, upgrade the level of industrial development, improve the strategic management and control capabilities, continue to evaluate the maturity of intelligent manufacturing capabilities, promote the construction of basic common platforms such as equipment data collection and product remote operation and maintenance, and realize industrial digitalization. Third, the Group will accelerate the implementation of key projects in the "14th Five-Year Plan", ensure effective implementation of such key projects and form the production capacity as soon as possible. The Group will explore and demonstrate a number of new energy projects with wind and solar hydrogen storage as the core, and inject new momentum into the industrial development.

(三)推進提質進階，持續深化改革。

一是持續開展行業提質進位。持續跟蹤和評估附屬公司資產負債率、淨資產收益率、研發經費投入強度、全員勞動生產率、營業現金比率等行業進位指標實施情況。二是強化資本運作。推進風電葉片、風光資源板塊股權融資；篩選在產業鏈上與本集團核心業務有較強協同效應的優質目標公司，積極挖掘外延式擴張的機會。三是深化企業改革。落實「盤活存量資產、提高上市公司質量、對標一流創造價值」三年行動方案；進一步完善超額利潤分享機制，試點推進創新成果分享、重大項目跟投機制，激發乾事創業活力。四是持續深化「三項制度」改革，完善各類人才隊伍建設。加快技術雙管人才精準補缺，以市場為導向，強化「產學研用」深度融合，進一步夯實多元化人才儲備；優化高層次人才考核分配，開展職業經理人制度試點評價，分類施策建立更具市場化、差異化分配激勵機制。

(III) Promote quality enhancement and further development and continue to deepen reform

First, the Group will continue to enhance quality and improve its position in the industry. The Group will continue to track and evaluate the implementation of progress indicators in the industry such as asset-liability ratio, return on net assets, R&D investement, labor productivity of all employees and operating cash ratio of its subsidiaries. Second, the Group will strengthen capital operation. The Group will promote the equity financing of wind power blades and wind and solar resources, select high-quality target companies with strong synergy with the Group's core business in the industrial chain, and actively explore the opportunities for external expansion. Third, the Group will deepen enterprise reform. The Group will implement the three-year action plan of "revitalizing existing assets, improving the quality of listed companies and creating value by benchmarking first-class", further improve the excess profit sharing mechanism, promote the sharing of innovation achievements and the investment mechanism of major projects on a pilot basis, and motivate the employees to work with entrepreneurship. Fourth, the Group will continue to deepen the reform of "three systems" and improve the construction of various talent teams. The Group will speed up the accurate filling of dual-skilled talents, take the market as orientation, strengthen the deep integration of "enterprises, universities, research institutions and consumers", further consolidate the diversified talent pool, optimize the assessment and distribution of high-level talents, carry out evaluation on pilot of the professional manager system, and establish a more market-oriented and differentiated distribution incentive mechanism through implementation of policies by classification.

(四)做好風險防控,築牢發展根基

一是堅持「減存量、遏增量、識變量」,持續提高防範化解重大風險能力,重點完成內控體系建設、內控評價及揭示問題整改。二是完善合規管理體系建設,提升依法治企能力,加快化解存量案件,加大勝訴案件回款執行力度。三是切實發揮審計監督作用,加大經責審計力度,圍繞重點經營活動、財務管理、合規運行等領域開展專項檢查。四是強化安全生產三項管理,推進雙重預防機制和「兩單兩卡」建設,杜絕較大及以上安全生產、環境保護、職業健康事故發生。

(IV) Increase efforts on risk prevention and control and build a solid foundation for development

First, the Group will adhere to the principle of "reducing stock, restraining increment and identifying variables", continuously improve its ability to prevent and resolve major risks, and focus on completing the construction of internal control system, internal control evaluation and rectification of revealed problems. Second, the Group will improve the construction of compliance management system, enhance the ability to govern enterprises according to law, speed up the resolution of existing issues, and increase the enforcement of payment collection in successful cases. Third, the Group will give full play to the role of audit supervision, intensify the audit of economic responsibility, and carry out special inspections around key business activities, financial management and compliance operation. Fourth, the Group will strengthen the three managements of production safety, and promote the double prevention mechanism and the construction of "two lists and two cards" to prevent major or above production safety, environmental protection and occupational health accidents.

(五)優化公司治理，賦能健康發展

一是將「三重一大」決策機制定期檢視與「三會一層」決策執行檢查進一步有機結合，形成常態化運行管理機制。二是探索建立附屬公司外部董監事評價機制，激活董監事勤勉履職內生驅動力。三是以風電葉片業務板塊建立社會責任體系試點為契機，完善公司ESG工作機制，提升ESG管理績效。四是嚴格遵守法律法規和監管要求，合規披露，提高信息披露的自覺性和主動性，有針對性地優化自願性公告發佈策略。五是加強投資者關係管理，與投資機構、中介機構等資本市場主體建立多層次、多渠道互動機制，增強投資者對公司戰略和長期價值認同感。

(V) Optimize corporate governance and empower healthy development

First, the Group will further organically combine the regular inspection of the decision-making mechanism of "three majors and one large" with the decision-making implementation inspection of "the general meeting of shareholders, the board of directors, the board of supervisors and the management" to form a normalized operation management mechanism. Second, the Group will explore the establishment of an evaluation mechanism for external directors and supervisors of subsidiaries to activate the endogenous driving force for directors and supervisors to perform their duties diligently. Third, the Group will take the opportunity of establishing a pilot social responsibility system in the wind power blade business segment to improve the Company's ESG working mechanism and enhance the ESG management performance. Fourth, the Group will strictly comply with laws, regulations and regulatory requirements, disclose the information in compliance with laws and regulations, improve the consciousness and initiative of information disclosure, and optimize the strategy of voluntary announcement release in a targeted manner. Fifth, the Group will strengthen the management of investor relations, establish a multi-level and multi-channel interaction mechanism with capital market entities such as investment institutions and intermediaries, and enhance investors' sense of identity with the Company's strategy and long-term value.

總結

本集團將堅定信心，落實「十四五」規劃，有序推進各項工作，以經濟工作為中心、高質量發展為主題、改革創新為根本動力，勇擔使命，戮力同心，全力以赴完成全年目標任務。

籍此，本人謹代表董事會，向全體股東給予的支持、信任，以及各位董事、監事和所有員工對本集團所付出的努力和貢獻，致以深切感謝！

執行董事　董事長
張福倫

中國 • 重慶
二零二三年八月二十三日

CONCLUSION

The Group will reaffirm its confidence, implement the "14th Five-Year Plan" and advance various tasks in an orderly manner. With economic work as the center, high-quality development as the theme, and reform and innovation as the fundamental driving force, the Group will undertake its missions bravely, concerted efforts and go all out to achieve the annual targets and tasks.

On behalf of the Board, I would like to extend my heartfelt gratitude to our shareholders for their support and trust. My sincere appreciation also goes to our directors, supervisors and all of our staff for their efforts in contributing to the Group.

Zhang Fulun
Executive Director and Chairman

Chongqing, the PRC
23 August 2023

業務表現

下表載列於所示期間本集團主要業務經營分部應佔收入、毛利及分部業績：

BUSINESS PERFORMANCE

The table below sets forth the revenue, gross profit and segment results attributable to major business segments of the Group for the periods indicated:

		收入 Revenue		毛利 Gross Profit		分部業績 Segment Results	
		截至六月三十日止期間 Period ended 30 June		截至六月三十日止期間 Period ended 30 June		截至六月三十日止期間 Period ended 30 June	
		二零二三年 2023	二零二二年 2022 (經重述) (Restated)	二零二三年 2023	二零二二年 2022 (經重述) (Restated)	二零二三年 2023	二零二二年 2022 (經重述) (Restated)
		(人民幣百萬元，百分比除外) (RMB in millions, except for percentage)					
清潔能源裝備業務	**Clean energy equipment business**						
通用機械(註1)	General machinery (Note 1)	**1,091.4**	1,000.5	**308.6**	272.8	**98.6**	75.8
風電葉片(註2)	Wind power blades (Note 2)	**1,055.8**	682.3	**140.6**	29.7	**30.3**	3.2
電線電纜	Electrical wires and cables	**910.8**	915.2	**111.0**	137.5	**47.8**	48.8
其他產品(註2)	Other products (Note 2)	**143.0**	111.5	**6.1**	21.8	**(78.1)**	(13.6)
合共	Total	**3,201.0**	2,709.5	**566.3**	461.8	**98.6**	114.2
佔總額百分比	% of total	**82.3%**	77.3%	**77.3%**	75.0%	**41.7%**	47.3%
高端智能裝備業務	**High-end smart equipment business**						
數控機床	CNC machine tools	**353.7**	377.0	**96.5**	80.5	**(31.9)**	(37.7)
智能製造(註2)	Intelligent manufacturing (Note 2)	**183.5**	264.4	**31.9**	42.3	**0.9**	16.3
其他產品(註2)	Other products (Note 2)	**117.8**	110.6	**10.8**	7.0	**(6.5)**	(8.8)
合共	Total	**655.0**	752.0	**139.2**	129.8	**(37.5)**	(30.2)
佔總額百分比	% of total	**16.9%**	21.4%	**19.0%**	21.0%	**(15.9%)**	(12.5%)
工業服務業務	**Industrial service business**						
金融	Financial services	**28.9**	27.1	**24.7**	22.6	**26.6**	21.2
貿易	Trade business	**1.9**	14.5	**1.0**	0.3	**(0.4)**	1.5
其他服務	Other services	**1.7**	2.7	**1.0**	0.9	**(3.4)**	(3.0)
合共	Total	**32.5**	44.3	**26.7**	23.8	**22.8**	19.7
佔總額百分比	% of total	**0.8%**	1.3%	**3.6%**	3.9%	**9.7%**	8.2%
總部	**Headquarters**						
合共	Total	**0.5**	0.5	**0.5**	0.5	**152.5**	137.7
佔總額百分比	% of total	**–%**	–%	**0.1%**	0.1%	**64.5%**	57.0%
總計	**Total**	**3,889.0**	3,506.3	**732.7**	615.9	**236.4**	241.4

註1 – 本集團按合併同類項原則將工業泵和氣體壓縮機業務合併在通用機械業務表述。

Note 1– The Group included the industrial pumps and gas compressors businesses in general machinery business according to the principle of combination of similar categories.

註2 – 本集團按重要性原則將風電葉片、智能製造業務單獨列出來表述；將水力發電設備、轉向系統業務在其他產品表述。

Note 2– The Group listed out the wind power blades and intelligent manufacturing businesses separately according to its core principle for presentation and grouped hydroelectric generation equipment and steering systems businesses into other products.

業務回顧與展望

BUSINESS REVIEW AND OUTLOOK

清潔能源裝備(風電葉片、電線電纜及材料、工業泵、工業風機、氣體壓縮機及水力發電設備等業務)

CLEAN ENERGY EQUIPMENT (WIND POWER BLADES, ELECTRICAL WIRES AND CABLES AND MATERIALS, INDUSTRIAL PUMPS, INDUSTRIAL BLOWERS, GAS COMPRESSORS, HYDROELECTRIC GENERATION EQUIPMENT AND OTHER BUSINESSES)

二零二三年上半年，本集團的清潔能源裝備板塊把握市場機遇，風電葉片業務持續優化產線佈局，深化與金風科技、中國海裝等戰略客戶合作，實現新增訂單人民幣1,396百萬元；電線電纜業務市場取得突破，獲得賽力斯、重慶電力、江西電力、廣汕鐵路等大客戶訂單超過人民幣600百萬元。特種電纜技改項目實現投產，形成新的營收增長點；工業泵業務不斷深化與一重集團合作，實現除鱗泵系統訂單超人民幣108百萬元；工業風機業務實現直接出口，斬獲訂單人民幣20百萬元。在化工、新能源等市場實現訂單100百萬元，同比增長52%；氣體壓縮機業務在石油天然氣市場持續保持增長，獲得超高壓大流量天然氣壓縮機訂單19百萬元；水力發電設備業務不斷優化內部生產模式，提高工藝製造水平，業務實現恢復性增長；重慶康明斯為迎峰度夏提供強力保障，實現新客戶訂單超人民幣70百萬元。

In the first half of 2023, the clean energy equipment segment of the Group seized the market opportunity, the wind power blades business continued to optimize the production line layout, deepened the cooperation with Goldwind, China State Shipbuilding Corporation Haizhuang Windpower Co., Ltd. and other strategic customers, and obtained new orders of RMB1,396 million; the Group made breakthroughs in the electrical wires and cables business market and won a number of orders of more than RMB600 million from Seres, Chongqing Electric Power, Jiangxi Electric Power, Guangzhou-Shanwei Railway and other major customers. The special cable technical transformation project was put into production, forming a new revenue growth point. For the industrial pump business, the Group continued to deepen the cooperation with CFHI, and the amount of the orders for descaling pump system exceeded RMB108 million. For the industrial blower business, the Group achieved direct export and won orders of RMB20 million. In the market of chemical industry and new energy etc., the Group achieved the orders of RMB100 million, representing a year-on-year increase of 52%. The gas compressor business continued to grow in the oil and gas market, and the Group achieved the orders of RMB19 million for ultra-high pressure and large flow natural gas compressors. For the hydroelectric generation equipment business, the Group continuously optimized the internal production mode, improved the process manufacturing level, and realized the recovery growth of the business. Chongqing Cummins provided a strong guarantee for the peak summer, and achieved the amount of new customer orders exceeding RMB70 million.

上半年，本板塊營業收入約人民幣3,201.0百萬元，較去年同期增長約18.1%；毛利約人民幣566.3百萬元，較同期約人民幣461.8百萬元增加約人民幣104.5百萬元，增幅約22.6%；業績盈利約人民幣98.6百萬元，較同期約人民幣114.2百萬元減少約人民幣15.6百萬元，減幅約13.7%，主要是資產處置收益減少所致。

In the first half of the year, the operating income of this segment amounted to approximately RMB3,201.0 million, representing an increase of approximately 18.1% as compared with the same period of the previous year, the gross profit was approximately RMB566.3 million, an increase of approximately RMB104.5 million or approximately 22.6% as compared with approximately RMB461.8 million for the same period, and the profit was approximately RMB98.6 million, representing a decrease of approximately RMB15.6 million or approximately 13.7% compared with approximately RMB114.2 million for the same period, which was mainly due to the decrease in gain on disposal of asset.

上半年工業泵業務獲評2022年度「國家科改示範企業」標桿企業，併入選國務院國資委創建世界一流「專精特新」示範企業；工業風機業務入選2022年度工信部綠色工廠，核電用離心式冷水機組產品入選2023年第一批重慶市首台(套)重大技術裝備產品；氣體壓縮機業務生產製造國家首座商業航天發射場用高壓無油空氣供氣系統；風電葉片業務完成陸上100+葉片氣動設計與初步結構自主設計，實現與客戶同步開發，申報國家級企業技術中心進入評審階段；高端工業泵製造智能工廠被認定為重慶市智能工廠，特種阻燃電纜製造數字化車間、高端透平機械加工數字化車間被認定為重慶市數字化車間。上半年，該板塊新獲授權專利89項，其中發明專利23項。

In the first half of the year, the industrial pump business was awarded as the benchmark enterprise of "National Science and Technology Reform Demonstration Enterprise" in 2022, and was selected as a world-class "specialized, excellent, unique and innovative" demonstration enterprise by the State-owned Assets Supervision and Administration Commission of the State Council; the industrial blower business was selected as the green factory of the Ministry of Industry and Information Technology in 2022, and the centrifugal chiller products for nuclear power were selected as the first batch (set) of major technical equipment products in Chongqing in 2023; the gas compressor business produced and manufactured the first high-pressure oil-free air supply system for commercial space launch site in China; the wind power blade business completed the aerodynamic design and independent design of the preliminary structure of onshore 100+ blades, realizing synchronous development with customers, and the application for national enterprise technology center entered the review stage; the high-end industrial pump manufacturing intelligent factory was identified as Chongqing intelligent factory, and the special flame retardant cable manufacturing digital workshop and high-end turbine machinery processing digital workshop were identified as Chongqing digital workshops. In the first half of the year, 89 new patents were granted to this segment, including 23 invention patents.

下半年，工業泵業務繼續深耕水利輸水領域，打造新的增長點；風電葉片業務持續深挖戰略客戶；工業風機業務突破石化、風光制氫等新應用領域；電線電纜及材料業務持續拓展光伏、風電等新市場電纜業務；氣體壓縮機業務加快推進氫能市場開拓；水力發電機組業務加快國際項目訂單落地，帶動該板塊全年保持較好增長。

In the second half of the year, for the industrial pump business, the Company will remain committed to the field of water conservancy and water transportation, to create new growth points; for the wind power blade business, the Company will continue to expand strategic customers outreach; for the industrial blower business, the Company will break through new application fields such as petrochemical and hydrogen production from wind and light; for the wire, cable and materials business, the Company will continue to expand the cable business in new markets such as photovoltaic and wind power; for the gas compressor business, the Company will accelerate the development of hydrogen energy market; for the hydroelectric generation unit business, the Company will accelerate the implementation of international project orders, driving this segment to maintain good growth throughout the year.

此外，重慶康明斯發動機有限公司(「重慶康明斯」)為本公司所屬合營企業，主營生產大馬力柴油發動機。重慶康明斯新基地已於二零二二年投入營運，研發及製造能力得到顯著提升。重慶康明斯持續加快新產品、新市場拓展，Q60發動機產品成功下線；首台大型挖掘機動力產品成功交付，為重慶康明斯大馬力產品進入挖掘機市場奠定了基礎。在電力及工業市場與47家主機配套廠達成年度供貨協議，帶動經營業績實現大幅增長。在本期間，合營企業的投資收益約人民幣157.2百萬元，較去年同期增長約45.8%。預計下半年該業務經營業績將保持穩定增長。

In addition, Chongqing Cummins Engine Company Limited ("Chongqing Cummins"), a joint venture of the Company, is principally engaged in the production of high-horsepower diesel engine. The new base of Chongqing Cummins was put into operation in 2022, and its R&D and manufacturing capacity has been significantly improved. Chongqing Cummins continued to accelerate the development of new products and markets customers, and successfully launched the products of Q60 engine; successfully delivered the first set of power products for large type excavator, which laid the foundation for the high-horsepower products of Chongqing Cummins to access the excavator market. In the power and industrial markets, the Company entered into annual supply agreements with 47 main engine supporting factories, which led to a substantial increase in the operating performance. During the Period, the income from investments in joint ventures was approximately RMB157.2 million, representing an increase of approximately 45.8% as compared with the corresponding period of last year. It is expected that the operating performance of the business will maintain steady growth in the second half of the year.

高端智能裝備(智能機床、智能裝備系統集成及智能電子等業務)

二零二三年上半年，本集團對高端智能裝備板塊的英國PTG公司實施業務調整、機構重組等一系列優化措施，積極應對國際貸款利率及能源價格上漲等不利影響，並根據市場變化調整營銷策略，螺桿機床業務訂單實現恢復性增長。國內數控機床業務受用戶投資需求放緩影響，市場回落；智能電子業務受電子製造行業整體下滑影響，訂單落地緩慢。

上半年，該板塊整體營業收入達約人民幣655.0百萬元，較去年同期降幅達約12.9%。在本期間，高端智能裝備經營分部的毛利約人民幣139.2百萬元，較去年同期約人民幣129.8百萬元增加約人民幣9.4百萬元，增幅約7.2%。業績虧損約人民幣37.5百萬元，較去年同期虧損約人民幣30.2百萬元增虧約人民幣7.3百萬元，主要是資產處置收益減少所致。

HIGH-END SMART EQUIPMENT (SMART MACHINE TOOLS, SMART EQUIPMENT SYSTEM INTEGRATION, SMART ELECTRONICS, ETC.)

In the first half of 2023, the Group implemented a series of optimization measures such as business adjustment and organizational restructuring for the PTG Company in the UK under the high-end smart equipment segment, actively responded to the adverse impact of rising international lending rates and energy prices, and adjusted marketing strategy according to the market change, thus the orders of screw machine tool business achieving recovery growth. For the domestic CNC machine tool business, the market fell back due to the slowdown in user investment demand. For the smart electronic business, securing orders made slow progress due to the overall decline of the electronics manufacturing industry.

In the first half of the year, the overall operating income of this segment reached approximately RMB655.0 million, representing a decrease of approximately 12.9% as compared with the same period of the previous year. During the Period, the gross profit of the high-end smart equipment operating segment was approximately RMB139.2 million, representing an increase of approximately RMB9.4 million or 7.2% compared with approximately RMB129.8 million for the same period of last year. The loss of results was approximately RMB37.5 million, representing an increase in loss of approximately RMB7.3 million as compared with a loss of approximately RMB30.2 million for the same period of last year, mainly due to the decrease in gain on disposal of asset.

上半年，數控機床業務YE3140數控滾齒機、YT7226雙工作台磨齒機、Y(D)3136CNC高效重切數控滾齒機入選2023年第一批重慶市首台(套)重大技術裝備產品。「萬能數控磨齒機研發與產業化」順利通過重慶市技術創新與應用發展重點項目終驗收；智能裝備業務入選工信部第四批服務型製造示範企業，國家級企業技術中心進入評審階段。上半年，該板塊新獲授權專利31項，其中發明專利3項。

In the first half of the year, for the CNC machine tool business, YE3140 CNC gear hobbing machine, YT7226 dual-table gear grinding machine and Y(D)3136CNC high-efficiency re-cutting CNC gear hobbing machine were selected as the first batch (set) of major technical equipment products in Chongqing in 2023. The "R&D and Industrialization of Universal CNC Gear Grinding Machine" successfully passed the final acceptance of the key project of technological innovation and application development in Chongqing. The smart equipment business was selected into the fourth batch of service-oriented manufacturing demonstration enterprises issued by the Ministry of Industry and Information Technology, and the national enterprise technology center entered the review stage. In the first half of the year, 31 new patents were granted to this segment, including 3 invention patents.

下半年，本集團數控機床業務將把握風電、新能源汽車及出口市場機會，加快大型滾齒機、磨齒機產品市場拓展力度。加快國際化合作進程，加強同英國PTG公司協同，推動HG350臥式成形磨齒機研製；智能裝備系統集成業務將持續加強同金川集團、貴航股份等大客戶深度合作；智能電子業務持續深耕航天中電、雲銘科技等增量客戶，預計該板塊全年將基本保持平穩。

In the second half of the year, for the CNC machine tool business, the Group will seize the opportunities of wind power, new energy vehicles and export markets, and accelerate the market expansion of large gear hobbing machine and gear grinding machine products. The Group will speed up the process of international cooperation, strengthen the cooperation with the PTG Company in the UK, and promote the development of HG350 horizontal gear grinding machine. For the smart equipment system integration business, the Group will continue to strengthen the in-depth cooperation with major customers such as Jinchuan Group and Guizhou Guihang Automotive Components Co., Ltd. For the smart electronic business, the Group will continue to deeply cultivate the incremental customers such as Aerospace C.Power and Mcloud Tech, and it is expected that this segment will remain basically stable throughout the year.

工業服務業務(工業賦能、金融、集採、能源投資平台及其他服務等業務)

二零二三年上半年，工業賦能、金融、集採業務保持平穩。該板塊實現營業收入約人民幣32.5百萬元，較去年同期減幅約26.6%，主要是貿易業務減少所致。在本期間，工業服務經營分部的毛利約人民幣26.7百萬元，較去年同期約人民幣23.8百萬元增加約人民幣2.9百萬元，增幅約12.2%。業績約人民幣22.8百萬元，較去年同期約人民幣19.7百萬元增長約人民幣3.1百萬元，增幅約15.7%，主要是金融業務盈利提升所致。

上半年，工業賦能業務穩步推進本集團數字化建設，啟動數據標準與管理規範項目實施。數智採購平台已全面完成採購功能建設，實現集中採購降低成本和物資透明的目標。持續推動絡釘平台的迭代升級，完成平台的移動端應用，並將數字化運營雲與數字化運維雲合二為一，減少後期運維成本。資金結算平台服務效能提升，上線數智採購平台接口，實現與數字平台互聯互通，現金結算貨款跨系統實時對外支付。

INDUSTRIAL SERVICES (INDUSTRIAL EMPOWERMENT, FINANCING, CENTRALIZED PROCUREMENT, ENERGY INVESTMENT PLATFORM, AND OTHER BUSINESSES, ETC.)

In the first half of 2023, the industrial empowerment, financing, centralized procurement business maintained stable, thus, the operating income of this segment reached approximately RMB32.5 million, representing a decrease of approximately 26.6% over the same period of last year, mainly due to the decrease in trading operations. During the Period, the gross profit of the industrial services operating segment was approximately RMB26.7 million, an increase of approximately RMB2.9 million or approximately 12.2% compared with approximately RMB23.8 million for the same period of last year. The results was approximately RMB22.8 million, an increase of approximately RMB3.1 million or approximately 15.7% compared with approximately RMB19.7 million for the same period of last year, which was mainly due to the improvement of the profit of financing business.

In the first half of the year, for the industrial empowerment business, the Group steadily promoted the digital construction and started the implementation of the project of data standards and management practices. The Group has fully completed the construction of the procurement function of the digital intelligence procurement platform, achieving the goal of centralized procurement in cost reduction and material transparency. The Group continued to promote the iterative upgrade of the Luoding Platform, completed the mobile application of the platform, and integrated the digital operation cloud with the digital operation and maintenance cloud to reduce the later operation and maintenance costs. The service efficiency of the fund settlement platform was improved, and the Group launched the interface of the digital intelligence procurement platform, realizing the interconnection with the digital platform, and the real-time external payment of settlement of sales in cash across systems.

本公司與國家能源集團共同獲得10萬千瓦風電項目建設指標，設立風力發電合資公司，是本公司向風電產業鏈下游延伸拓展以及在風光資源開發方面進行的重要戰略佈局，為日後獲得更多風光資源開發的機會奠定基礎。

The Company and the CHN Energy jointly obtained the construction indicators of 100,000 kilowatts wind power project, and established a wind power joint venture company, which is an important strategic layout for the Company to extend downstream of the wind power industry chain and develop wind and solar resources, laying a foundation for obtaining more opportunities for developing wind and solar resources in the future.

下半年，工業賦能業務將加大數字化服務市場開拓力度，重點推進與中國移動、中國電信、浪潮集團的戰略合作，推動多個區縣信息化項目訂單落地。金融業務持續強化金融創新，提高服務能力。集採業務持續完善數智採購管理平台功能。預計該板塊全年將保持穩定。

In the second half of the year, for the industrial empowerment business, the Group will intensify the development of the digital service market, focus on promoting the strategic cooperation with China Mobile, China Telecom and Inspur Group, and promote the implementation of the orders for informatization projects in several districts and counties. For the financing business, the Group will continue to strengthen the financial innovation and improve the service capability. For the centralized procurement business, the Group will continue to improve the functions of the digital intelligence procurement management platform. It is expected that this segment will remain stable throughout the year.

經營回顧

RESULTS OVERVIEW

銷售

SALES

上半年，本集團的營業總額約人民幣3,889.0百萬元，較去年同期的約人民幣3,506.3百萬元，上升約10.9%。

In the first half of the year, the Group's total revenue amounted to approximately RMB3,889.0 million, an increase of approximately 10.9% as compared with approximately RMB3,506.3 million for the same period of last year.

整體而言，清潔能源裝備板塊的營業額約人民幣3,201.0百萬元(佔營業總額約82.3%)上升約18.1%；高端智能製造板塊的營業額約人民幣655.0百萬元(佔營業總額約16.9%)，下降約12.9%；工業服務板塊的營業額約人民幣32.5百萬元(佔營業總額約0.8%)，下降約26.6%。

In general, revenue of the clean energy equipment segment was approximately RMB3,201.0 million (accounting for approximately 82.3% of the total revenue), representing an increase of approximately 18.1%; revenue of the high-end smart manufacturing segment was approximately RMB655.0 million (accounting for approximately 16.9% of the total revenue), representing a decrease of approximately 12.9%; revenue of the industrial service segment was approximately RMB32.5 million (accounting for approximately 0.8% of the total revenue), representing a decrease of approximately 26.6%.

本期間，清潔能源裝備板塊業務銷售收入上升，主要是風電葉片業務持續深挖戰略客戶擴大市場需求所致。高端智能裝備板塊收入下降，主要是國內數控機床業務受用戶投資需求放緩影響，該板塊收入下降。工業服務板塊業務收入下降，主要是貿易業務減少所致。

During the Period, the increase in sales revenue of the clean energy equipment segment was mainly because the Group continued to seek for strategic customers to expand the market demand for wind power blade business. The decrease in revenue from the high-end smart equipment segment was mainly due to the impact of the slowdown in user investment demand on the domestic CNC machine tools business, resulting in a decrease in revenue from this segment. The decrease in revenue in the industrial services segment was mainly attributable to the decrease in the trading operations.

預計二零二三年本集團全年整體經營業績可以實現穩定增長。

It is expected that the overall operating performance of the Group for the whole year of 2023 will achieve a steady growth.

自二零二二年十二月三十一日止本集團年度報告刊發後，本集團業務日後可能的發展和本集團對二零二三年會計年度的展望，並無重大變動。

There has been no significant change in the possible future development of the Group's business and the Group's outlook for the financial year of 2023 since the publication of the Group's annual report for the year ended 31 December 2022.

毛利

上半年，本集團的毛利約人民幣732.7百萬元，較去年同期的約人民幣615.9百萬元增加約人民幣116.8百萬元，增幅約19.0%，主要是風電葉片業務持續深挖戰略客戶擴大市場需求所致，收入和毛利大幅增加所致。預計二零二三年下半年本集團的毛利將保持基本穩定。

GROSS PROFIT

The gross profit of the Group for the first half of the year was approximately RMB732.7 million, showing an increase of approximately RMB116.8 million or approximately 19.0% as compared with approximately RMB615.9 million for the same period of last year, which was mainly because the Group continued to seek for strategic customers to expand the market demand for wind power blade business, resulting in the significant increase of the revenue and gross profit. The Group's gross profit is expected to basically remain stable in the second half of 2023.

資產處置收益

上半年，本集團的資產處置收益約人民幣24.0百萬元，較去年同期的約人民幣117.5百萬元大幅減少約人民幣93.5百萬元，主要是較去年同期高端智能裝備和清潔能源裝備板塊土地收益減少所致。有關詳情載於中期簡明合併財務數據附註六、58內。

GAIN ON DISPOSAL OF ASSET

Gain on disposal of asset of the Group for the first half of the year was approximately RMB24.0 million, showing a significant decrease of approximately RMB93.5 million as compared with approximately RMB117.5 million for the same period of last year, which was mainly due to a decrease in gains from disposal of the land with respect to the high-end smart equipment and clean energy equipment segments compared to the same period of last year. Details are set out in Note VI.58 to the interim condensed consolidated financial statements.

其他收益

上半年，本集團的其他收益約人民幣29.5百萬元，較去年同期的約人民幣35.6百萬元，減少約人民幣6.1百萬元，減幅約17.1%，主要是本期間政策性補助收入減少所致。

OTHER INCOME

Other income of the Group for the first half of the year was approximately RMB29.5 million, showing a decrease of approximately RMB6.1 million or approximately 17.1% as compared with approximately RMB35.6 million for the same period of last year, mainly due to the decrease in government subsidies income during the period.

銷售及管理費用

上半年，銷售及管理費用約人民幣420.4百萬元，較去年同期的約人民幣412.9百萬元增加約人民幣7.5百萬元，增幅約1.8%。銷售及管理費用佔銷售額的比率由去年同期的約11.8%下降至約10.8%，銷售費用同比減少約人民幣18.6百萬元，主要是財產保險費大幅下降所致；以及管理費用同比增加約人民幣26.1百萬元，主要是人工成本上升所致。

SELLING AND ADMINISTRATIVE EXPENSES

The selling and administrative expenses for the first half of the year were approximately RMB420.4 million, showing an increase of approximately RMB7.5 million or approximately 1.8% as compared with approximately RMB412.9 million for the same period of last year. The ratio of selling and administrative expenses to sales decreased from approximately 11.8% in the same period last year to approximately 10.8%. A year-on-year decrease in selling expenses of approximately RMB18.6 million was mainly due to the significant decrease in property insurance premium while a year-on-year increase in administrative expenses of approximately RMB26.1 million was mainly attributable to the increase in labour costs.

營業利潤

上半年，營業利潤約人民幣236.4百萬元，較去年同期的約人民幣241.4百萬元，減少約人民幣5.0百萬元，降幅約2.1%。

OPERATING PROFIT

The operating profit for the first half of the year was approximately RMB236.4 million, showing a decrease of approximately RMB5.0 million or approximately 2.1% as compared with approximately RMB241.4 million for the same period of last year.

融資成本淨額

上半年，淨利息開支約人民幣25.9百萬元，較去年同期的約人民幣15.9百萬元，增加約人民幣10.0百萬元，增幅約62.9%，主要是境外附屬公司受美聯儲及英格蘭銀行持續加息，貸款利率同比大幅上升所致。

NET FINANCE COSTS

The net interest expenses for the first half of the year were approximately RMB25.9 million, representing an increase of approximately RMB10.0 million or approximately 62.9% as compared to approximately RMB15.9 million for the same period of last year, primarily due to the significant increase of the interest rates for loans of overseas subsidiaries as a result of the continuous hiking of interest rates by Federal Reserve and the Bank of England.

投資收益

上半年，本集團投資收益約人民幣181.8百萬元，較去年同期的約人民幣156.9百萬元，增加約人民幣24.9百萬元，增幅約15.9%。相關聯營公司業績較去年同期實現較大增長，主要受益於大馬力柴油發動機業務上升拉動相關聯營公司銷售好轉所致。有關詳情載於中期簡明合併財務數據附註六、54內。

INVESTMENT INCOME

The Group's investment income for the first half of the year was approximately RMB181.8 million, representing an increase of approximately RMB24.9 million or approximately 15.9% as compared with approximately RMB156.9 million for the same period of last year. The results of related associates achieved higher growth as compared with the same period of last year, which was mainly attributable to the increase in the sales of related associates driven by the improvement of high-horsepower diesel engine business. Details are set out in Note VI.54 to the interim condensed consolidated financial statements.

所得稅開支

上半年，所得稅開支約人民幣35.9百萬元，較去年同期的約人民幣50.0百萬元，減少約人民幣14.1百萬元，主要是研發費用加計獲免稅項扣除增多所致。有關詳情載於中期簡明合併財務數據附註六、61內。

INCOME TAX EXPENSES

The income tax expenses for the first half of the year were approximately RMB35.9 million, representing a decrease of approximately RMB14.1 million as compared with approximately RMB50.0 million for the same period of last year, which was mainly benefited from additional tax deduction of research and development expenses. Details are set out in Note VI.61 to the interim condensed consolidated financial statements.

股東應佔利潤

在本期間內股東應佔利潤約人民幣181.9百萬元，較去年同期的約人民幣176.4百萬元，增長約人民幣5.5百萬元，增幅約3.1%。每股盈利約人民幣0.05元與去年同期一致。

PROFIT ATTRIBUTABLE TO SHAREHOLDERS

Profit attributable to shareholders for the Period was approximately RMB181.9 million, representing an increase of approximately RMB5.5 million or approximately 3.1% as compared with approximately RMB176.4 million for the same period of last year. Earnings per share of approximately RMB0.05 was the same as the same period of last year.

資產擔保

於二零二三年六月三十日，本集團銀行存款中有質押或受限制使用存款為約人民幣556.2百萬元。此外，本集團部分銀行借款以本集團若干定期存單、土地使用權、不動產、工廠及設備、投資物業及本集團其它資產作質押，於二零二三年六月三十日抵押品及質押品的賬面淨值為約人民幣213.6百萬元。本集團部分公司通過向銀行金融機構質押票據方式開票受限制應收票據約人民幣87.3百萬元。

SECURED ASSETS

As at 30 June 2023, approximately RMB556.2 million of the Group was deposited with the banks with pledge or restriction for use. In addition, certain bank borrowings of the Group were secured by certain certificates of deposit, land use rights, properties, plant and equipment and investment properties of the Group, and other assets of the Group, which had a net book value of approximately RMB213.6 million as at 30 June 2023. Restricted notes receivable of certain subsidiaries of the Group by pledging notes with banks and financial institutions amounted to approximately RMB87.3 million.

流動資金情況

本集團於二零二三年六月三十日的現金及銀行存款(包括受限制現金)共約人民幣2,578.9百萬元(二零二二年十二月三十一日：約人民幣2,597百萬元)，減少約人民幣18.1百萬元或約0.7%。

在本期間，本集團經營活動產生的現金流量淨額約人民幣23.3百萬元(去年同期約人民幣250.6百萬元)。投資活動產生的現金流量淨額約人民幣115.1百萬元(去年同期約人民幣92.8百萬元)。籌資活動產生的現金流量淨額約人民幣13.3百萬元(去年同期約人民幣-138.0百萬元)。

CASH FLOW

As at 30 June 2023, the cash and bank deposits (including restricted cash) of the Group amounted to approximately RMB2,578.9 million (31 December 2022: approximately RMB2,597 million), representing a decrease of approximately RMB18.1 million or approximately 0.7%.

During the Period, the Group had a net cash flow generated from operating activities of approximately RMB23.3 million (approximately RMB250.6 million for the same period of last year), a net cash flow generated from investing activities of approximately RMB115.1 million (approximately RMB92.8 million for the same period of last year), and a net cash flow generated from financing activities of approximately RMB13.3 million (approximately RMB-138.0 million for the same period of last year).

應收賬款及其他應收款

於二零二三年六月三十日，本集團應收賬款及其他應收賬款資產總額約人民幣4,017.3百萬元，較二零二二年十二月三十一日的約人民幣3,383.3百萬元，增長約人民幣634.0百萬元。主要是風電葉片業務增加約人民幣453.1百萬元，及電線電纜業務增加約人民幣135.2百萬元所致。

ACCOUNTS RECEIVABLES AND OTHER RECEIVABLES

As at 30 June 2023, the total accounts receivables and other receivables of the Group amounted to approximately RMB4,017.3 million, showing an increase of approximately RMB634.0 million as compared with approximately RMB3,383.3 million as at 31 December 2022, which was mainly due to an increase of approximately RMB453.1 million in the wind power blades business and an increase of approximately RMB135.2 million in the electrical wires and cables business.

應付賬款及其他應付款

於二零二三年六月三十日，本集團應付賬款及其他應付款總額約人民幣3,034.3百萬元，較二零二二年十二月三十一日的約人民幣2,599.5百萬元，增長約人民幣434.8百萬元。主要是應付股利增加及風電葉片業務、工業泵業務增加所致。

ACCOUNTS PAYABLES AND OTHER PAYABLES

As at 30 June 2023, the total accounts payables and other payables of the Group amounted to approximately RMB3,034.3 million, showing an increase of approximately RMB434.8 million as compared with approximately RMB2,599.5 million as at 31 December 2022, which was mainly due to an increase in dividends payable and the growth of the wind power blades business and the industrial pump business.

資產與負債

於二零二三年六月三十日，本集團資產總額約人民幣17,866.3百萬元，較二零二二年十二月三十一日的約人民幣17,217.8百萬元，增長約人民幣648.5百萬元。流動資產總額約人民幣11,985.1百萬元，較二零二二年十二月三十一日約人民幣11,296.4百萬元，增長約人民幣688.7百萬元，佔資產總額的約67.1%（二零二二年十二月三十一日：約65.6%）。然而，非流動資產總額約人民幣5,881.2百萬元，較二零二二年十二月三十一日的約人民幣5,921.4百萬元，減少約人民幣40.2百萬元，佔資產總額的32.9%（二零二二年十二月三十一日：約34.4%）。

於二零二三年六月三十日，本集團負債總額約人民幣9,768.4百萬元，較二零二二年十二月三十一日的約人民幣9,200.2百萬元，增長約人民幣568.2百萬元。流動負債總額約人民幣7,577.5百萬元，較二零二二年十二月三十一日的約人民幣7,460.9百萬元，增長約人民幣116.6百萬元，佔負債總額的約77.6%（二零二二年十二月三十一日：約81.1%）。然而，非流動負債總額約人民幣2,190.9百萬元，較二零二二年十二月三十一日的約人民幣1,739.3百萬元，增加約人民幣451.6百萬元，佔負債總額的約22.4%（二零二二年十二月三十一日：約18.9%）。

於二零二三年六月三十日，本集團流動資產淨值約人民幣4,407.6百萬元，較二零二二年十二月三十一日的約人民幣3,835.5百萬元，增加約人民幣572.1百萬元。

ASSETS AND LIABILITIES

As at 30 June 2023, the total assets of the Group amounted to approximately RMB17,866.3 million, showing an increase of approximately RMB648.5 million as compared with approximately RMB17,217.8 million as at 31 December 2022. The total current assets amounted to approximately RMB11,985.1 million, showing an increase of approximately RMB688.7 million as compared with approximately RMB11,296.4 million as at 31 December 2022, accounting for approximately 67.1% of the total assets (31 December 2022: approximately 65.6%). However, the total non-current assets amounted to approximately RMB5,881.2 million, showing a decrease of approximately RMB40.2 million as compared with approximately RMB5,921.4 million as at 31 December 2022, accounting for 32.9% of the total assets (31 December 2022: approximately 34.4%).

As at 30 June 2023, the total liabilities of the Group amounted to approximately RMB9,768.4 million, showing an increase of approximately RMB568.2 million as compared with approximately RMB9,200.2 million as at 31 December 2022. The total current liabilities amounted to approximately RMB7,577.5 million, showing an increase of approximately RMB116.6 million as compared with approximately RMB7,460.9 million as at 31 December 2022, accounting for approximately 77.6% of the total liabilities (31 December 2022: approximately 81.1%). However, the total non-current liabilities amounted to approximately RMB2,190.9 million, showing an increase of approximately RMB451.6 million as compared with approximately RMB1,739.3 million as at 31 December 2022, accounting for approximately 22.4% of the total liabilities (31 December 2022: approximately 18.9%).

As at 30 June 2023, the net current assets of the Group amounted to approximately RMB4,407.6 million, showing an increase of approximately RMB572.1 million as compared with approximately RMB3,835.5 million as at 31 December 2022.

流動比率

於二零二三年六月三十日，本集團的流動比率(即流動資產除以流動負債之比率)為1.58：1(二零二二年十二月三十一日的1.51：1)。

CURRENT RATIO

As at 30 June 2023, the current ratio (the ratio of current assets divided by current liabilities) of the Group was 1.58:1 (31 December 2022: 1.51:1).

負債比率

於二零二三年六月三十日，本集團的負債比率按借款除以總資本計算，負債比率為27.1%(二零二二年十二月三十一日：26.7%)。

GEARING RATIO

As at 30 June 2023, by dividing borrowings by total capital, the gearing ratio of the Group was 27.1% (31 December 2022: 26.7%).

借款情況

於二零二三年六月三十日，本集團的銀行及其他借款總額約人民幣3,005.7百萬元，較二零二二年十二月三十一日的約人民幣2,907.2百萬元，增加約人民幣98.5百萬元。

本集團須於一年內償還的借款約人民幣1,237.0百萬元，較二零二二年十二月三十一日的約人民幣1,556.1百萬元，減少約人民幣319.1百萬元。須於一年後償還的借款約人民幣1,768.7百萬元，較二零二二年十二月三十一日的約人民幣1,351.1百萬元，增長約人民幣417.6百萬元。

INDEBTEDNESS

As at 30 June 2023, the Group had an aggregate bank and other borrowings of approximately RMB3,005.7 million, representing an increase of approximately RMB98.5 million as compared with approximately RMB2,907.2 million as at 31 December 2022.

Borrowings repayable by the Group within one year amounted to approximately RMB1,237.0 million, representing a decrease of approximately RMB319.1 million as compared with approximately RMB1,556.1 million as at 31 December 2022. Borrowings repayable after one year amounted to approximately RMB1,768.7 million, representing an increase of approximately RMB417.6 million as compared with approximately RMB1,351.1 million as at 31 December 2022.

重大事項

本期間事項

本公司於二零二三年三月二十二日召開臨時股東大會審議批准以下事項：

(一) 委任一名執行董事及更換一名非執行董事

本公司已委任岳相軍先生為本公司執行董事，朱穎女士為本公司非執行董事，任期自該會議之日起至本公司第六屆董事會任期屆滿為止。並授權董事會根據二零二一年度股東週年大會通過的董事監事薪酬管理辦法釐定各董事之薪酬及以董事會認為合適之條款及條件與各董事訂立受該等條款及條款所限之服務協議，及作出實行該等事宜所需之一切行動及事情(有關詳情載於二零二三年三月二十二日聯交所網站公告內)。

除上文所披露者，期間內本公司並無任何其它重大須予披露。

本期間之後事項

本集團並無任何本期間之後重大事項。

或有負債

於二零二三年六月三十日，本集團並無重大或有負債。

SIGNIFICANT EVENTS

Events in the Period

The Company held an extraordinary general meeting on 22 March 2023 to consider and approve the following matters:

(I) Appointment of an Executive Director and Change of a Non-executive Director

The Company has appointed Mr. Yue Xiangjun as an executive director of the Company and Ms. Zhu Ying as a non-executive director of the Company for a term commencing from the date of the meeting until the expiration of the sixth session of the Board of the Company. The Board was authorized to determine the remuneration of such directors pursuant to the Administrative Measures on Directors' and Supervisors' Remuneration passed at the 2021 annual general meeting and to enter into service contracts with such directors on and subject to such terms and conditions as the Board shall think fit and to do all such acts and things to give effect to such matters (please refer to the announcement published on the website of the Stock Exchange on 22 March 2023 for details).

Save as disclosed above, the Company did not have any other material events that were subject to disclosure during the Period.

SUBSEQUENT EVENTS

The Group had no significant subsequent events.

CONTINGENT LIABILITIES

As at 30 June 2023, the Group had no significant contingent liabilities.

資本開支

在本期間，本集團資本開支總額約人民幣119.9百萬元，主要用於擴展廠房、生產技術的提升、生產設備的升級和產能的提升(二零二二年同期約人民幣142.0百萬元)。

CAPITAL EXPENDITURE

During the Period, the total capital expenditure of the Group was approximately RMB119.9 million, which was principally used for plant expansion, improvement of production technology and equipment upgrade and capacity improvement (for the same period of 2022: approximately RMB142.0 million).

財資政策

本集團已採用財資政策，透過本集團擁有金融服務資格的附屬公司集中其不同附屬公司可用的財務資源以應付其不同附屬公司的業務需要。例如，採用集中方式管理有參與附屬公司可得的資金，包括現金、銀行存款、票據及其他金融工具。該等資產(如票據及金融工具)透過合適的背書或轉讓方式於本集團擁有金融服務資格的附屬公司管理及安排短期融資的額度，使該等資產可以用極低的融資成本全面動用以履行本集團相關附屬公司的付款責任。本集團密切監察使用水平及融資時所需本集團給予財政擔保，而各項有關交易的價值僅相當於本集團其總資產及業務的不重大部分。

TREASURY POLICIES

The Group has adopted treasury policies, which concentrate the financial resources available to its different subsidiaries to meet the business needs of its different subsidiaries through the subsidiaries involved with financial services qualifications of the Group. For example, the Group has adopted a centralised approach in managing the funds available to subsidiaries involved, including cash, bank deposits, bills and other financial instruments. These assets, such as bills and financial instruments, are managed and arranged as short-term financing amongst subsidiaries with financial services qualifications of the Group through proper endorsements or transfers so that they can be fully utilized to meet payment obligations of the Group's relevant subsidiaries with minimal financing cost. The Group closely monitors the level of use and the financial guarantees given by the Group at the time of financing and the value of each of these transactions only represents an immaterial part of its total assets and undertakings.

匯率波動風險

本集團承受多種因不同貨幣而產生的外匯風險，主要涉及港幣、英鎊及美元。外匯風險來自採用不同於本集團功能貨幣的貨幣進行的未來商業交易及已確認資產和負債。管理層已制訂外匯套期保值管理制度，要求集團各子公司管理與其功能貨幣有關的外匯風險及使用集團認可的外匯套保工具。

RISK OF FOREIGN EXCHANGE

The Group is exposed to foreign exchange risk arising from various currencies, primarily with respect to the HKD, GBP and US dollar. Foreign exchange risk arises when future commercial transactions and recognized assets and liabilities are denominated in a currency that is not the Group's functional currency. Management has set up a management system of foreign exchange hedges, requiring all subsidiaries of the Group to manage the foreign exchange risk against their functional currency and adopt foreign exchange tools recognized by the Group.

員工

於二零二三年六月三十日，本集團擁有僱員共8,179人(二零二二年六月三十日共7,859人)。本集團繼續推動技術人才升級，培育招聘富有技術及管理經驗的技術和管理人才，完善薪酬表現掛鈎的分配體系，加強安全培訓督導，保障員工安全和保持良好和諧勞資關係。

EMPLOYEES

As at 30 June 2023, the Group had a total of 8,179 employees (30 June 2022: a total of 7,859 employees). The Group will continue to upgrade its technical talent base, foster and recruit technical and management personnel possessed with extensive professional experiences, optimize the distribution system that links with the remuneration and performance reviews, improve training supervision on safety so as to ensure employees' safety and maintain good and harmonious employee-employer relations.

主要股東及其他人士於股份及相關股份的權益

截至二零二三年六月三十日止，據董事所知，下列各名人士(並非本公司的董事、行政總裁或監事)於本公司的股份中擁有權益，而該等權益根據證券及期貨條例第336條的規定存放於當中所述登記冊：

INTERESTS OF SUBSTANTIAL SHAREHOLDERS AND OTHER PERSONS IN SHARES AND UNDERLYING SHARES

As at 30 June 2023, so far as the directors are aware, the following persons (not being a director, chief executive or supervisor of the Company) had interests in the shares of the Company as recorded in the register required to be kept under section 336 of the Securities and Futures Ordinance (the "SFO"):

每股面值人民幣1.00元的本公司內資股的好倉

Long positions in domestic shares of the Company with par value of RMB1.00 each

股東名稱 Name of shareholders	股份數量 Number of shares	股份類別 Stock category	身份 Status	附註 Note	佔已發行內資股總數的百分比 Percentage of total issued domestic shares (%)	佔已發行H股份總數的百分比 Percentage of total issued H shares (%)	佔已發行股份總數的百分比 Percentage of total issued shares (%)
重慶機電控股(集團)公司 Chongqing Machinery and Electronic Holding (Group) Co., Ltd.	1,924,225,189	內資股 Domestic shares	實益擁有人 Beneficial owner	(1)	74.46 (L)	–	52.22
	92,670,000	H股 H shares	實益擁有人 Beneficial owner	(1)	–	8.42(L)	2.52
重慶渝富資本運營集團有限公司 Chongqing Yufu Capital Operation Group Co., Ltd.	232,132,514	內資股 Domestic shares	實益擁有人 Beneficial owner	(1)	8.98 (L)	–	6.30
重慶建工集團股份有限公司 Chongqing Construction Engineering Group Corporation Limited	232,132,514	內資股 Domestic shares	實益擁有人 Beneficial owner	(2)	8.98 (L)	–	6.30
中國華融資產管理股份有限公司 China Huarong Asset Management Co., Ltd.*	195,962,467	內資股 Domestic shares	實益擁有人 Beneficial owner	(3)	7.58 (L)	–	5.32
重慶市國有資產監督管理委員會 Chongqing State-owned Assets Supervision and Administration Commission	2,388,490,217	內資股 Domestic shares	受控法團權益 Controlled corporation interest	(1)	92.42 (L)	–	64.82
	92,670,000	H shares H股	Beneficial owner 實益擁有人	(1)	–	8.42(L)	2.52
中國財政部 Ministry of Finance of the PRC	195,962,467	內資股 Domestic shares	受控法團權益 Controlled corporation interest	(3)	7.58 (L)	–	5.32

(L) 指好倉

(L) Long Position

本公司每股面值人民幣1.00元的H股股份 **H shares of the Company with par value of RMB1.00 each**

股東名稱 Name of shareholders	股份數量 Number of shares	身份 Status	附註 Note	佔已發行H股總數的百分比 Percentage of total issued H shares (%)	佔已發行股份總數的百分比 Percentage of total issued shares (%)
The Bank of New York Mellon （前稱「The Bank of New York」） (formerly known as "The Bank of New York")	87,276,000(L) 0(P)	保管人 Custodian		7.93(L) 0(P)	2.37(L) 0(P)
The Bank of New York Mellon Corporation	87,276,000(L) 87,276,000(P)	大股東所控制的法團的權益 Interest in corporation controlled by substantial shareholders	(4)	7.93(L) 7.93(P)	2.37(L) 2.37(P)

(L) 指好倉
(S) 指淡倉
(P) 指可供借出的股份

(L) Long Position
(S) Short Position
(P) Lending Pool

附註：

Notes:

(1) 重慶機電控股(集團)公司、重慶渝富資本運營集團有限公司為重慶市國有資產監督管理委員會全資擁有的公司，因而兩公司分別持有的本公司1,924,225,189股內資股及92,670,000股H股和232,132,514股內資股應視為重慶市國有資產監督管理委員會擁有的權益。

(1) As Chongqing Machinery and Electronics Holding (Group) Co., Ltd. and Chongqing Yufu Capital Operation Group Co., Ltd. are wholly owned by Chongqing State-owned Assets Supervision and Administration Commission, Chongqing State-owned Assets Supervision and Administration Commission is deemed to be interested in 1,924,225,189 domestic shares and 92,670,000 H shares as well as 232,132,514 domestic shares of the Company held by the two companies respectively.

(2) 重慶建工集團股份有限公司為重慶市國有資產監督管理委員會透過其全資擁有的重慶建工投資控股有限責任公司持有76.53%股權，因而重慶建工集團股份有限公司持有的本公司232,132,514股內資股應視為重慶市國有資產監督管理委員會的權益。

(2) Chongqing Construction Engineering Group Corporation Limited is held as to 76.53% by Chongqing State-owned Assets Supervision and Administration Commission through its wholly-owned subsidiary, Chongqing Construction Investment Holding Co., Ltd. Therefore, Chongqing State-owned Assets Supervision and Administration Commission is deemed to be interested in 232,132,514 domestic shares of the Company held by Chongqing Construction Engineering Group Corporation Limited.

(3) 中國華融資產管理股份有限公司為中華人民共和國財政部直接持有63.36%股權和透過其全資擁有的中國人壽保險(集團)公司間接持有4.22%股權，因而中國華融資產管理股份有限公司持有的本公司195,962,467股內資股權益應視為中華人民共和國財政部的權益。

(3) China Huarong Asset Management Co., Ltd.* is held as to 63.36% directly by the Ministry of Finance of the People's Republic of China and as to 4.22% indirectly by the Ministry of Finance of the People's Republic of China through China Life Insurance (Group) Company, its wholly-owned subsidiary. Therefore, the Ministry of Finance of the People's Republic of China is deemed to be interested in 195,962,467 domestic shares of the Company held by China Huarong Asset Management Co., Ltd.*.

(4) The Bank of New York Mellon Corporation持有The Bank of New York Mellon（前稱「The Bank of New York」）的100%權益，The Bank of New York Mellon持有87,276,000股本公司H股。87,276,000股H股權益乃指同一批本公司股份，包括可借出的股份87,276,000股本公司H股。

(4) The Bank of New York Mellon Corporation holds 100% interest in The Bank of New York Mellon (formerly known as "The Bank of New York"), which holds 87,276,000 H shares of the Company. The interest in 87,276,000 H shares relates to the same block of shares in the Company and includes a lending pool of 87,276,000 H shares of the Company.

除上文所披露者，本公司董事並不知悉有任何人於二零二三年六月三十日持有根據證券及期貨條例第336條的規定存放於當中所述登記冊的股份或相關股份中的任何權益或淡倉。

Save as disclosed above, the directors of the Company are not aware of any persons holding any interests or short positions in the shares or underlying shares which were required to be recorded in the register pursuant to Section 336 of the SFO as at 30 June 2023.

遵守企業管治守則

於本期間本公司已採納及遵守香港聯合交易所有限公司證券上市規則(「上市規則」)附錄14所載《企業管治守則》之守則條文。

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

During the Period, the Company has adopted and complied with the code provisions under the Corporate Governance Code set out in the Appendix 14 of the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the "Listing Rules").

證券交易的標準守則

本公司已遵守上市規則附錄10所載的《上市公司董事進行證券交易的標準守則》(「標準守則」)，採納監管董事進行證券交易之程序。本公司已取得全體董事發出之個別確認，確認在截至二零二三年六月三十日止六個月期間內遵守標準守則之規定。

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has complied with and adopted the Model Code for Securities Transactions by Directors of Listed Companies (the "Model Code") set out in Appendix 10 of the Listing Rules as the code for securities transactions by Directors of the Company. The Company has obtained the respective confirmations by all of its Directors that they have strictly complied with the provisions set out in the Model Code for the six months ended 30 June 2023.

購買、出售或贖回本公司證券

截至二零二三年六月三十日止六個月期間內，本集團及其附屬公司概無購買、出售或贖回任何本公司之上市證券。

PURCHASE, SALE OR REDEMPTION OF SECURITIES OF THE COMPANY

During the six months ended 30 June 2023, neither the Group nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

重大收購及出售附屬公司及聯屬公司

截至二零二三年六月三十日止六個月期間內，本集團概無重大收購及出售附屬公司及聯屬公司。

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES AND ASSOCIATED COMPANIES

During the six months ended 30 June 2023, there was no material acquisition and disposal of subsidiaries and associated companies by the Group.

中期股利

董事會不建議派發中期股利。

INTERIM DIVIDEND

The Board does not recommend the payment of interim dividends.

審核與風險管理委員會

審核與風險管理委員會已經與管理層人員及本公司的核數師信永中和會計師事務所(特殊普通合夥)共同審閱本公司採納的會計準則、法律及法規，並已就本集團的內部監控及財務報告事宜(包括審閱本中期業績)進行討論。審核與風險管理委員會認為本中期業績符合適用會計準則、法律及法規，並已作出適當披露。

AUDIT AND RISK MANAGEMENT COMMITTEE

The audit and risk management committee, the management and the Company's auditor ShineWing Certified Public Accountants LLP have jointly reviewed the accounting standards, laws and regulations adopted by the Company and discussed internal control and financial reporting matters (including the review of the interim results) of the Group. The audit and risk management committee considered that the interim results are in compliance with the applicable accounting standards, laws and regulations, and the Company has made appropriate disclosures thereof.

董事會及監事會

於本報告日期，本公司執行董事為張福倫先生、岳相軍先生、楊泉先生；非執行董事為符義紅先生、朱穎女士、竇波先生、蔡志濱先生；及獨立非執行董事為盧華威先生、任曉常先生、靳景玉先生、劉偉先生。

於本報告日期，本公司監事會成員包括孫文廣先生、吳怡女士、王海兵先生、夏華先生及李方忠先生。

BOARD OF DIRECTORS AND SUPERVISORY COMMITTEE

As at the date of this report, the executive directors of the Company are Mr. Zhang Fulun, Mr. Yue Xiangjun and Mr. Yang Quan; the non-executive directors are Mr. Fu Yihong, Ms. Zhu Ying, Mr. Dou Bo and Mr. Cai Zhibin; and the independent non-executive directors are Mr. Lo Wah Wai, Mr. Ren Xiaochang, Mr. Jin Jingyu and Mr. Liu Wei.

As at the date of this report, the members of the Supervisory Committee of the Company are Mr. Sun Wenguang, Ms. Wu Yi, Mr. Wang Haibing, Mr. Xia Hua and Mr. Li Fangzhong.

中期業績公告已刊載於本公司網站(http://www.chinacqme.com)及聯交所網站。中期報告亦將於二零二三年九月十三日或前後在本公司網站及聯交所網站刊載，其後按股東選擇收取通訊方式處理寄發予本公司股東。

The interim results announcement has been published on the websites of the Company (http://www.chinacqme.com) and the Stock Exchange. The interim report will also be available on the websites of the Company and the Stock Exchange on or around 13 September 2023 and will be despatched to the shareholders of the Company thereafter by the means of receipt of corporate communications they selected.

承董事會命
重慶機電股份有限公司
執行董事　董事長
張福倫

By Order of the Board
Chongqing Machinery & Electric Co., Ltd.*
Executive Director and Chairman
Zhang Fulun

中國 • 重慶
二零二三年八月二十三日

Chongqing, the PRC
23 August 2023

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION
中期財務資料的審閱報告

信永中和会计师事务所
ShineWing certified public accountants
北京市东城区朝阳门北大街8号富华大厦A座9层
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審閱報告

XYZH/2023CQAA1B0251

重慶機電股份有限公司董事會：

我們審閱了後附的重慶機電股份有限公司(以下簡稱機電股份公司)財務報表，包括2023年6月30日的合併及母公司資產負債表，2023年1-6月的合併及母公司利潤表、合併及母公司現金流量表和合併及母公司股東權益變動表以及財務報表附註。這些財務報表的編製和公允列報是機電股份公司管理層的責任，我們的責任是在執行審閱工作的基礎上對這些財務報表出具審閱報告。

我們按照《中國註冊會計師審閱準則第2101號－財務報表審閱》的規定執行了審閱業務。該準則要求我們計劃和實施審閱工作，以對財務報表是否不存在重大錯報獲取有限保證。審閱主要限於詢問公司有關人員和對財務數據實施分析程序，提供的保證程度低於審計。我們沒有實施審計，因而不發表審計意見。

REVIEW REPORT

XYZH/2023CQAA1B0251

To the Shareholders of Chongqing Machinery & Electric Co., Ltd:

We have reviewed the accompanying financial statements of Chongqing Machinery & Electric Co., Ltd (the "Company"), which comprise the consolidated and the Company's statement of financial position as at 30 June 2023, the consolidated and the Company's statement of comprehensive income, the consolidated and the Company's statement of cash flow and the consolidated and the Company's statement of changes in equity for January-June 2023 and notes to financial statements. The management of the Company is responsible for fair presentation of these financial statements. Our responsibility is to issue our review report on these financial statements based on our review.

We conducted our review in accordance with the "Review Standard for Chinese Certified Public Accountants No.2101-Review of Financial Statements". The standard requires us to plan and conduct a review to obtain limited assurance as to whether financial statements are free from material misstatement. A review is primarily limited to inquire of company personnel and performing analytical procedures on financial data. A review provides less assurance than audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

根據我們的審閱，我們沒有注意到任何事項使我們相信財務報表在所有重大方面沒有按照企業會計準則的規定編製，未能公允反映機電股份公司2023年6月30日的財務狀況以及2023年1-6月的經營成果和現金流量。

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the consolidated and the Company's financial position as at 30 June 2023, the consolidated and the Company's results of operations and cash flows for six-month period then ended in accordance with Accounting Standards for Business Enterprises.

ShineWing Certified Public Accountants LLP
信永中和會計師事務所(特殊普通合夥)

CICPA:
中國註冊會計師：

CICPA:
中國註冊會計師：

China, Beijing
中國 • 北京

23 August 2023
二〇二三年八月二十三日

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
中期簡明合併資產負債表

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	30/6/2023 30 June 2023	31/12/2022 31 December 2022
流動資產：	**Current assets**			
貨幣資金	Cash and cash equivalents	六、1 Ⅵ.1	**2,578,898,047.67**	2,596,998,658.56
交易性金融資產	Financial assets held for trade	六、2 Ⅵ.2	**101,627,243.87**	101,853,290.98
買入返售金融資產	Redemptory monetary capital for sale	六、3 Ⅵ.3	**300,091,760.27**	100,056,986.30
應收票據	Notes receivable	六、4 Ⅵ.4	**411,852,428.09**	576,803,533.76
應收賬款	Accounts receivable	六、5 Ⅵ.5	**3,405,213,023.90**	2,586,879,298.37
應收款項融資	Receivable financing	六、6 Ⅵ.6	**391,165,600.64**	717,870,298.49
預付款項	Prepayments	六、7 Ⅵ.7	**460,821,023.65**	196,137,186.76
其他應收款	Other receivables	六、8 Ⅵ.8	**612,119,448.94**	796,413,910.59
其中：應收股利	Including: Dividends receivable	六、8.1 Ⅵ.8.1	**296,407,559.59**	438,662,409.13
發放貸款和墊款	Loans and advances to customers	六、13.1 Ⅵ.13.1	**613,826,464.87**	833,369,905.09
存貨	Inventories	六、9 Ⅵ.9	**2,309,258,418.02**	2,083,986,156.29
合同資產	Contract assets	六、10 Ⅵ.10	**747,069,791.46**	657,039,218.09
一年內到期的非流動資產	Non-current assets due within one year	六、11 Ⅵ.11	**17,726,373.23**	17,686,791.34
其他流動資產	Other current assets	六、12 Ⅵ.12	**35,474,099.90**	31,319,234.45
流動資產合計	**Total current assets**		**11,985,143,724.51**	11,296,414,469.07
非流動資產：	**Non-current assets**			
發放貸款和墊款	Loans and advances to customers	六、13.2 Ⅵ.13.2	**–**	117,411,126.84
長期應收款	Long-term receivables	六、14 Ⅵ.14	**35,452,746.45**	44,216,978.34
長期股權投資	Long-term equity investments	六、15 Ⅵ.15	**1,379,190,317.17**	1,201,299,694.12
其他權益工具投資	Other equity instruments investment	六、16 Ⅵ.16	**164,019,735.00**	166,617,000.00
投資性房地產	Investment properties	六、17 Ⅵ.17	**199,748,434.56**	202,364,566.43
固定資產	Property, plant and equipment	六、18 Ⅵ.18	**2,628,461,974.25**	2,656,819,049.62
在建工程	Construction in progress	六、19 Ⅵ.19	**139,927,800.72**	119,703,292.94
使用權資產	Right-of-use assets	六、20 Ⅵ.20	**235,886,460.04**	100,604,017.90
無形資產	Intangible assets	六、21 Ⅵ.21	**496,299,021.14**	519,907,118.31
開發支出	Development expenditures	六、22 Ⅵ.22	**15,637,085.81**	13,192,277.05
商譽	Goodwill	六、23 Ⅵ.23	**90,140,403.62**	106,090,917.60
長期待攤費用	Long-term deferred expenses	六、24 Ⅵ.24	**61,083,299.97**	78,987,445.91
遞延所得稅資產	Deferred tax assets	六、25 Ⅵ.25	**129,240,639.89**	118,414,851.63
其他非流動資產	Other non-current assets	六、26 Ⅵ.26	**306,100,239.95**	475,782,102.71
非流動資產合計	**Total non-current assets**		**5,881,188,158.57**	5,921,410,439.40
資產總計	**Total assets**		**17,866,331,883.08**	17,217,824,908.47

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	30/6/2023 30 June 2023	31/12/2022 31 December 2022
流動負債：	**Current liabilities**			
短期借款	Short-term loans	六、27 Ⅵ.27	**715,712,610.71**	790,701,461.79
吸收存款及同業存放	Due to customers, banks and other financial institutions	六、28 Ⅵ.28	**738,725,051.63**	1,006,374,695.10
應付票據	Notes payable	六、29 Ⅵ.29	**1,326,328,153.84**	1,215,749,145.09
應付賬款	Accounts payable	六、30 Ⅵ.30	**2,570,350,331.60**	2,204,231,898.05
合同負債	Contract liabilities	六、31 Ⅵ.31	**877,104,427.76**	698,373,393.42
應付職工薪酬	Employee benefits payables	六、32 Ⅵ.32	**94,409,771.56**	121,489,430.70
應交稅費	Taxes and levies payables	六、33 Ⅵ.33	**192,182,373.49**	202,850,769.30
其他應付款	Other payables	六、34 Ⅵ.34	**463,988,752.47**	395,252,103.21
其中：應付股利	Including: Dividends payable	六、34.1 Ⅵ.34.1	**130,973,885.23**	32,594,421.98
一年內到期的非流動負債	Non-current liabilities due within one year	六、35 Ⅵ.35	**533,973,845.27**	781,411,981.61
其他流動負債	Other current liabilities	六、36 Ⅵ.36	**64,687,013.57**	44,481,729.40
流動負債合計	**Total current liabilities**		**7,577,462,331.90**	7,460,916,607.67
非流動負債：	**Non-current liabilities**			
長期借款	Long-term loans	六、37 Ⅵ.37	**1,761,219,562.67**	1,351,096,997.70
租賃負債	Lease liabilities	六、38 Ⅵ.38	**77,269,622.50**	47,643,594.96
長期應付款	Long-term payables	六、39 Ⅵ.39	**8,025,150.15**	950,189.77
長期應付職工薪酬	Long-term employee benefits payable	六、40 Ⅵ.40	**5,697,000.00**	5,697,000.00
預計負債	Provisions	六、41 Ⅵ.41	**44,756,426.12**	41,517,147.29
遞延收益	Deferred revenue	六、42 Ⅵ.42	**203,581,356.12**	216,152,209.40
遞延所得稅負債	Deferred tax liabilities	六、25 Ⅵ.25	**90,383,511.33**	76,223,661.30
非流動負債合計	**Total non-current liabilities**		**2,190,932,628.89**	1,739,280,800.42
負債合計	**Total liabilities**		**9,768,394,960.79**	9,200,197,408.09
股東權益：	**Shareholder's equity**			
股本	Share capital	六、43 Ⅵ.43	**3,684,640,154.00**	3,684,640,154.00
資本公積	Capital reserves	六、44 Ⅵ.44	**72,278,495.51**	71,991,114.02
其他綜合收益	Other comprehensive income	六、45 Ⅵ.45	**97,717,902.67**	110,226,324.25
盈餘公積	Surplus reserves	六、46 Ⅵ.46	**471,043,765.88**	471,043,765.88
未分配利潤	Undistributed profit	六、47 Ⅵ.47	**3,291,939,430.84**	3,220,477,922.19
歸屬於母公司股東權益合計	**Total equity attributable to shareholders of the Company**		**7,617,619,748.90**	7,558,379,280.34
少數股東權益	**Non-controlling interests**		**480,317,173.39**	459,248,220.04
股東權益合計	**Total shareholder's equity**		**8,097,936,922.29**	8,017,627,500.38
負債和股東權益總計	**Total liabilities and shareholder's equity**		**17,866,331,883.08**	17,217,824,908.47

Legal Representative:
法定代表人：

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

Person in charge of accounting department:
會計機構負責人：

FINANCIAL POSITION STATEMENT OF THE COMPANY
母公司資產負債表

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	30/6/2023 30 June 2023	31/12/2022 31 December 2022
流動資產：	**Current assets:**			
貨幣資金	Cash and cash equivalents		**1,710,295,363.94**	1,404,911,212.13
應收票據	Notes receivable		**–**	–
應收款項融資	Receivable financing		**–**	–
其他應收款	Other receivables	十六、1 XVI.1	**954,960,158.87**	747,712,820.58
其中：應收股利	Including: Dividends receivable	十六、1.1 XVI.1.1	**383,927,559.59**	498,262,619.43
一年內到期的非流動資產	Non-current assets due within one year		**90,352,454.15**	699,432,440.88
其他流動資產	Other current assets		**967,084.36**	633,051.07
流動資產合計	**Total current assets**		**2,756,575,061.32**	2,852,689,524.66
非流動資產：	**Non-current assets:**			
長期應收款	Long-term receivables		**1,259,143,624.32**	943,032,864.23
長期股權投資	Long-term equity investments	十六、2 XVI.2	**5,202,909,192.04**	5,026,340,567.34
其他權益工具投資	Other equity instruments investment		**164,019,735.00**	166,617,000.00
固定資產	Property, plant and equipment		**153,792,409.99**	157,945,911.18
在建工程	Construction in progress		**–**	–
使用權資產	Right-of-use assets		**10,197,073.73**	12,236,488.47
無形資產	Intangible assets		**45,697,380.89**	47,099,880.49
商譽	Goodwill		**293,943.72**	293,943.72
長期待攤費用	Long-term deferred expense		**–**	–
遞延所得稅資產	Deferred tax assets		**2,629,007.42**	–
其他非流動資產	Other non-current assets		**45,646,866.67**	44,924,000.00
非流動資產合計	**Total non-current assets**		**6,884,329,233.78**	6,398,490,655.43
資產總計	**Total assets**		**9,640,904,295.10**	9,251,180,180.09

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	30/6/2023 30 June 2023	31/12/2022 31 December 2022
流動負債：	**Current liabilities**			
短期借款	Short-term loans		**440,335,555.56**	240,196,666.67
應付職工薪酬	Employee benefits payables		**2,608,122.45**	2,765,416.23
應交稅費	Taxes and levies payables		**3,458,615.94**	178,692.24
其他應付款	Other payables		**114,660,873.23**	9,869,353.57
應付股利	Including: Dividends payable		**107,266,765.11**	–
一年內到期的非流動負債	Non-current liabilities due within one year		**4,423,860.23**	747,514,605.74
流動負債合計	**Total current liabilities**		**565,487,027.41**	1,000,524,734.45
非流動負債：	**Non-current liabilities**			
長期借款	Long-term loans		**1,757,012,536.11**	1,031,360,011.11
租賃負債	Lease liabilities		**6,436,836.14**	8,497,067.80
遞延所得稅負債	Deferred tax liabilities		**38,842,746.96**	36,942,794.78
非流動負債合計	**Total non-current liabilities**		**1,802,292,119.21**	1,076,799,873.69
負債合計	**Total liabilities**		**2,367,779,146.62**	2,077,324,608.14
股東權益：	**Shareholder's equity**			
股本	Share capital		**3,684,640,154.00**	3,684,640,154.00
資本公積	Capital reserves		**140,322,753.71**	140,322,753.71
其他綜合收益	Other comprehensive income		**90,016,885.47**	91,964,834.22
盈餘公積	Surplus reserves		**485,419,141.79**	485,419,141.79
未分配利潤	Undistributed profit		**2,872,726,213.51**	2,771,508,688.23
股東權益合計	**Total shareholder's equity**		**7,273,125,148.48**	7,173,855,571.95
負債和股東權益總計	**Total liabilities and shareholder's equity**		**9,640,904,295.10**	9,251,180,180.09

Legal Representative:
法定代表人：

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

Person in charge of accounting department:
會計機構負責人：

INTERIM CONDENSED CONSOLIDATED COMPREHENSIVE INCOME STATEMENT
中期簡明合併綜合利潤表

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	2023年1-6月 From January-June, 2023	2022年1-6月 From January-June, 2022
一、營業總收入	1. Total operating revenue	六、48 Ⅵ.48	3,888,978,083.29	3,506,292,476.30
其中：營業收入	Including: Operating revenue	六、48 Ⅵ.48	3,860,057,365.85	3,479,164,923.28
利息收入	Interest income	六、48 Ⅵ.48	28,918,641.97	27,124,251.13
手續費及佣金收入	Transaction fees and commission income	六、48 Ⅵ.48	2,075.47	3,301.89
二、營業總成本	2. Total operating cost		3,814,642,173.30	3,494,527,962.44
其中：營業成本	Including: Operating cost	六、48 Ⅵ.48	3,152,024,292.28	2,885,890,485.98
利息支出	Interest expenses	六、48 Ⅵ.48	4,103,914.75	4,387,541.61
手續費及佣金支出	Transaction cost and commission fees	六、48 Ⅵ.48	82,798.62	89,753.28
稅金及附加	Business taxes and surcharges		31,662,484.38	29,305,668.75
銷售費用	Selling and distribution expenses	六、49 Ⅵ.49	111,693,486.11	130,272,768.98
管理費用	Administrative expenses	六、50 Ⅵ.50	308,735,191.07	282,591,576.61
研發費用	Research and development expenses	六、51 Ⅵ.51	180,470,789.71	146,040,802.66
財務費用	Financial expenses	六、52 Ⅵ.52	25,869,216.38	15,949,364.57
其中：利息費用	Including: Interest expenses	六、52 Ⅵ.52	41,898,083.64	38,247,387.20
利息收入	Interest income	六、52 Ⅵ.52	13,226,858.88	10,344,356.53
加：其他收益	Add: Other income	六、53 Ⅵ.53	29,475,972.62	35,596,531.88
投資收益(損失以「－」號填列)	Investment income (Loss listed with "-")	六、54 Ⅵ.54	181,763,614.55	156,909,789.03
其中：對聯營企業和合營企業的投資收益	Including: Income from investments in associates and joint ventures	六、54 Ⅵ.54	177,808,915.47	153,718,823.98
公允價值變動收益(損失以「－」號填列)	Gain arising from the changes in fair value (Loss listed with "-")	六、55 Ⅵ.55	159,297.94	1,721,289.75
信用減值損失(損失以「－」號填列)	Impairment loss of credit (Loss is listed by "-")	六、56 Ⅵ.56	-27,822,390.34	-13,478,872.38
資產減值損失(損失以「－」號填列)	Impairment loss of assets (Loss is listed by "-")	六、57 Ⅵ.57	-45,427,899.36	-68,595,219.86
資產處置收益(損失以「－」號填列)	Gain on disposal of assets (Loss listed with "-")	六、58 Ⅵ.58	23,953,462.92	117,490,391.44
三、營業利潤(虧損以「－」號填列)	3. Operating profit (Loss listed with "-")		236,437,968.32	241,408,423.72
加：營業外收入	Add: Non-operating income	六、59 Ⅵ.59	3,390,927.08	2,752,559.61
減：營業外支出	Less: Non-operating expenses	六、60 Ⅵ.60	1,084,860.82	6,615,132.94
四、利潤總額(虧損總額以「－」號填列)	4. Total profit (Total loss listed with "-")		238,744,034.58	237,545,850.39
減：所得稅費用	Less: Income tax expenses	六、61 Ⅵ.61	35,929,724.05	49,959,653.55
五、淨利潤(淨虧損以「－」號填列)	5. Net profit (Net loss listed with "-")		202,814,310.53	187,586,196.84
(一)按經營持續性分類	(1) Classification by continuing or discontinued operation		202,814,310.53	187,586,196.84
1.持續經營淨利潤(淨虧損以「－」號填列)	1. Net profit attributable to continuing operation (Net loss listed with "-")		202,814,310.53	187,586,196.84
2.終止經營淨利潤(淨虧損以「－」號填列)	2. Net profit attributable to discontinued operation (Net loss listed with "-")		–	–
(二)按所有權歸屬分類	(2) Classification by ownership		202,814,310.53	187,586,196.84
1.歸屬於母公司所有者的淨利潤	1. Net profit attributable to shareholders of the controlling company		181,907,404.18	176,366,072.37
2.少數股東損益	2. Net profit attributable to non-controlling interests		20,906,906.35	11,220,124.47

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	**2023年1-6月 From January-June, 2023**	2022年1-6月 From January-June, 2022
六、其他綜合收益的稅後淨額	**6. Net other comprehensive income after tax**	六、62 Ⅵ.62	**-12,388,805.33**	-26,742,545.46
歸屬母公司所有者的其他綜合收益的稅後淨額	Net other comprehensive income after tax attributable to shareholders of the Company	六、45 Ⅵ.45	**-12,508,421.58**	-21,356,720.21
(一)不能重分類進損益的其他綜合收益	(1) Other comprehensive incomes that cannot be reclassified into profit or loss	六、45 Ⅵ.45	**-1,947,948.75**	-16,805,436.94
1.重新計量設定受益計劃變動額	1. Changes from recalculation of defined benefit plan	六、45 Ⅵ.45	**–**	–
2.設定受益計劃變動額結轉留存收益	2. Transfer changes of defined benefit plan to retained earnings	六、45 Ⅵ.45	**–**	–
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	六、45 Ⅵ.45	**-1,947,948.75**	-16,805,436.94
(二)將重分類進損益的其他綜合收益	(2) Other comprehensive income that can be reclassified into profit or loss	六、45 Ⅵ.45	**-10,560,472.83**	-4,551,283.27
1.現金流量套期有效部分	1. Effective part of cash flow hedging	六、45 Ⅵ.45	**340,446.25**	-15,328,887.25
2.淨投資套期損益的有效部分	2. Effective portion of net investment hedging gains and losses		**–**	–
3.外幣財務報表折算差額	3. Translation differences of financial statements in foreign currencies	六、45 Ⅵ.45	**-10,900,919.08**	10,777,603.98
歸屬於少數股東的其他綜合收益的稅後淨額	Net other comprehensive income after tax attributable to non-controlling interests	六、45 Ⅵ.45	**119,616.25**	-5,385,825.25
七、綜合收益總額	**7. Total comprehensive income**		**190,425,505.20**	160,843,651.38
(一)歸屬於母公司股東的綜合收益總額	1. Total comprehensive income attributable to shareholders of the Company		**169,398,982.60**	155,009,352.16
(二)歸屬於少數股東的綜合收益總額	2. Total comprehensive income attributable to non-controlling interests		**21,026,522.60**	5,834,299.22
八、每股收益：	**8. Earnings per share**			
(一)基本每股收益(元/股)	1. Basic earnings per share		**0.05**	0.05
(二)稀釋每股收益(元/股)	2. Diluted earnings per share		**0.05**	0.05

Legal Representative:
法定代表人：

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

Person in charge of accounting department:
會計機構負責人：

INCOME STATEMENT OF THE COMPANY
母公司利潤表

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	2023年1-6月 From January-June, 2023	2022年1-6月 From January-June, 2022
一、營業收入	1. Operating revenue	十六、3 XVI.3	529,272.75	529,450.92
減：營業成本	Less: operating cost		-	-
税金及附加	Business taxes and surcharges		796,201.79	259,105.90
銷售費用	Selling and distribution expenses		-	-
管理費用	Administrative expenses		27,085,906.15	22,730,532.24
研發費用	Research and development expenses		-	-
財務費用	Financial expenses		-5,832,104.54	-856,636.74
其中：利息費用	Including: Interest expenses		28,607,457.52	38,409,381.41
利息收入	Interest income		33,816,093.77	41,333,512.46
加：其他收益	Add: Other income		23,552.84	22,262.92
投資收益(損失以「－」號填列)	Investment income (Loss listed with "-")	十六、4 XVI.4	233,180,503.62	208,026,965.88
其中：對聯營企業和合營企業的投資收益	Including: Income from investments in associates and joint ventures	十六、4 XVI.4	176,774,298.61	382,461,599.91
信用減值損失(損失以「－」號填列)	Impairment loss of credit (Loss is listed by "-")		-	-
資產處置收益(損失以「－」號填列)	Gain on disposal of assets (Loss listed with "-")		-	-
二、營業利潤(虧損以「－」號填列)	2. Operating profit (Loss listed with "-")		211,683,325.81	186,445,678.32
加：營業外收入	Add: Non-operating income		-	-
減：營業外支出	Less: Non-operating expenses		6,334.90	-
三、利潤總額(虧損總額以「－」號填列)	3. Total profit (Loss listed with "-")		211,676,990.91	186,445,678.32
減：所得税費用	Less: Income tax expenses		-15,223.98	-
四、淨利潤(淨虧損以「－」號填列)	4. Net profit (Net loss listed with "-")		211,692,214.89	186,445,678.32
(一)持續經營淨利潤(淨虧損以「－」號填列)	(1) Net profit attributable to continuing opeartion (Net loss listed with "-")		211,692,214.89	186,445,678.32
(二)終止經營淨利潤(淨虧損以「－」號填列)	(2) Net profit attributable to discontinued operation (Net loss listed with "-")		-	-
五、其他綜合收益的税後淨額	5. Net other comprehensive income after tax		-1,947,948.75	-16,805,436.94
(一)不能重分類進損益的其他綜合收益	1. Other comprehensive incomes that cannot be reclassified into profit or loss		-1,947,948.75	-16,805,436.94
1.重新計量設定受益計劃變動額	(1) Changes from recalculation of defined benefit plan		-	-
2.設定受益計劃變動額結轉留存收益	(2) Transfer changes of defined benefit plan to retained earnings		-	-
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		-1,947,948.75	-16,805,436.94
(二)將重分類進損益的其他綜合收益	2. Other comprehensive income that can be reclassified into profit or loss		-	-
1.淨投資套期損益的有效部分	1. Effective portion of net investment hedging gains and losses		-	-
2.外幣財務報表折算差額	2. Translation differences of financial statements in foreign currencies		-	-
六、綜合收益總額	6. Total comprehensive income		209,744,266.14	169,640,241.38

Legal Representative: 法定代表人：

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

Person in charge of accounting department: 會計機構負責人：

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
中期簡明合併現金流量表

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	2023年1-6月 From January-June, 2023	2022年1-6月 From January-June, 2022
一、經營活動產生的現金流量：	1. Cash flows from operating activities			
銷售商品、提供勞務收到的現金	Cash received from sales of goods and rendering of services		3,524,622,257.93	3,153,648,209.49
客戶存款和同業存放款項淨增加額	Net increase in customer deposits and interbank deposits		-267,308,453.18	-56,439,335.13
收取利息、手續費及佣金的現金	Cash received from interest, surcharges and commission fee		15,492,726.12	27,127,553.02
收到的稅費返還	Cash received from tax refund		7,799,085.89	5,230,414.99
收到其他與經營活動有關的現金	Cash received relating to other operating activities		559,257,425.88	605,445,193.33
經營活動現金流入小計	**Sub-total of cash inflows from operating activities**		3,839,863,042.64	3,735,012,035.70
購買商品、接受勞務支付的現金	Cash paid for goods and services		2,818,393,280.26	2,371,598,892.40
客戶貸款及墊款淨增加額	Net increase in loans and advances to customers		-345,594,433.12	-146,482,275.95
存放中央銀行和同業款項淨增加額	Net increase in central bank and interbank payments		-10,534,714.11	-15,461,089.48
支付利息、手續費及佣金的現金	Cash paid for interest, surcharges and commission fee		4,186,713.37	4,477,294.89
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		508,827,843.05	501,150,111.36
支付的各項稅費	Payments of taxes and surcharges		162,846,744.40	142,083,759.23
支付其他與經營活動有關的現金	Cash paid relating to other operating activities		678,407,370.35	627,054,546.86
經營活動現金流出小計	**Sub-total of cash outflows from operating activities**		3,816,532,804.20	3,484,421,239.31
經營活動產生的現金流量淨額	**Net cash flows from operating activities**		23,330,238.44	250,590,796.39
二、投資活動產生的現金流量：	2. Cash flows from investment activities			
收回投資收到的現金	Cash received from return of investments		108,700,000.00	80,317,149.04
取得投資收益收到的現金	Cash received from investments income		144,164,353.63	160,326,495.83
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets		54,923,272.32	168,302,995.27
收到其他與投資活動有關的現金	Cash received relating to other investing activities		-	-
投資活動現金流入小計	**Sub-total of cash inflows from investing activities**		307,787,625.95	408,946,640.14
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid to acquire fixed assets, intangible assets and other long-term assets		92,672,748.17	34,485,814.19
投資支付的現金	Cash paid for investments		100,000,000.00	281,617,149.04
支付其他與投資活動有關的現金	Cash paid relating to other investing activities		-	-
投資活動現金流出小計	**Sub-total of cash outflow from investing activities**		192,672,748.17	316,102,963.23
投資活動產生的現金流量淨額	**Net cash flows from investing activities**		115,114,877.78	92,843,676.91

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS *(Continued)*
中期簡明合併現金流量表*(續)*

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	**2023年1-6月 From January-June, 2023**	2022年1-6月 From January-June, 2022
三、籌資活動產生的現金流量：	**3. Cash flows from financing activities**			
吸收投資收到的現金	Cash received from 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 investment of non-controlling interests		**-**	-
取得借款所收到的現金	Cash received from loans granted		**1,262,977,470.03**	887,846,936.38
收到其他與籌資活動有關的現金	Cash received relating to other financing activities		**45,000,000.00**	-
籌資活動現金流入小計	**Sub-total of cash inflows from financing activities**		**1,307,977,470.03**	887,846,936.38
償還債務所支付的現金	Cash paid for repayment of borrowings		**1,201,940,887.51**	875,582,644.00
分配股利、利潤或償付利息所支付的現金	Cash paid for dividends, profits or payments of interests		**52,132,878.07**	63,084,565.47
其中：子公司支付給少數股東的股利、利潤	Including: dividends and profits paid to non-controlling interests by subsidiaries		**8,887,301.81**	14,757,439.56
支付其他與籌資活動有關的現金	Cash paid relating to other financing activities		**40,613,457.70**	87,227,270.38
籌資活動現金流出小計	**Sub-total of cash outflows from financing activities**		**1,294,687,223.28**	1,025,894,479.85
籌資活動產生的現金流量淨額	**Net cash flows from financing activities**		**13,290,246.75**	-138,047,543.47
四、匯率變動對現金及現金等價物的影響	**4. Effects of changes in exchange rate on cash and cash equivalents**		**5,911,551.68**	-1,698,937.87
五、現金及現金等價物淨增加額	**5. Net increase in cash and cash equivalents**		**157,646,914.65**	203,687,991.96
加：期初現金及現金等價物餘額	Add: opening balance of cash and cash equivalents		**2,160,065,586.94**	1,828,414,971.96
六、期末現金及現金等價物餘額	**6. Balance of cash and cash equivalents at the end of this period**	六、63(2) VI、63(2)	**2,317,712,501.59**	2,032,102,963.92

Legal Representative:
法定代表人：

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

Person in charge of accounting department:
會計機構負責人：

CASH FLOWS STATEMENT OF THE COMPANY
母公司現金流量表

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	2023年1-6月 From January-June, 2023	2022年1-6月 From January-June, 2022
一、經營活動產生的現金流量：	1. Cash flows from operating activities			
銷售商品、提供勞務收到的現金	Cash received from sales of goods and rendering of services		-	-
收到的稅費返還	Cash received from tax refund		23,552.84	3,536,780.63
收到其他與經營活動有關的現金	Cash received relating to other operating activities		20,417,807.30	13,601,940.69
經營活動現金流入小計	Sub-total of cash inflows from operating activities		20,441,360.14	17,138,721.32
購買商品、接受勞務支付的現金	Cash paid for goods and services		-	-
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		8,926,925.40	9,586,183.79
支付的各項稅費	Payments of taxes and surcharges		1,440,200.04	635,154.59
支付其他與經營活動有關的現金	Cash paid relating to other operating activities		11,523,933.81	45,727,044.74
經營活動現金流出小計	Sub-total of cash outflows from operating activities		21,891,059.25	55,948,383.12
經營活動產生的現金流量淨額	Net cash flows from operating activities		-1,449,699.11	-38,809,661.80
二、投資活動產生的現金流量：	2. Cash flows from investment activities			
收回投資收到的現金	Cash received from return of investments		8,700,000.00	8,700,000.00
取得投資收益收到的現金	Cash received from investments income		171,329,666.76	204,669,165.60
處置固定資產、無形資產和其他長期資產所收回的現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets		5,600.00	-
收到其他與投資活動有關的現金	Cash received relating to other investing activities		884,718,410.38	693,686,683.79
投資活動現金流入小計	Sub-total of cash inflows from investing activities		1,064,753,677.14	907,055,849.39
購建固定資產、無形資產和其他長期資產所支付的現金	Cash paid to acquire fixed assets, intangible assets and other long-term assets		-	516,731.34
投資支付的現金	Cash paid for investments		-	-
支付其他與投資活動有關的現金	Cash paid relating to other investing activities		909,948,069.57	564,306,190.74
投資活動現金流出小計	Sub-total of cash outflow from investing activities		909,948,069.57	564,822,922.08
投資活動產生的現金流量淨額	Net cash flows from investing activities		154,805,607.57	342,232,927.31

CASH FLOWS STATEMENT OF THE COMPANY *(Continued)*
母公司現金流量表*(續)*

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

項目	Items	附註 Notes	**2023年1-6月 From January-June, 2023**	2022年1-6月 From January-June, 2022
三、籌資活動產生的現金流量：	**3. Cash flows from financing activities**			
取得借款收到的現金	Cash received from loans granted		**820,000,000.00**	460,000,000.00
收到其他與籌資活動有關的現金	Cash received relating to other financing activities		**–**	48,745,332.48
籌資活動現金流入小計	**Sub-total of cash inflows from financing activities**		**820,000,000.00**	508,745,332.48
償還債務支付的現金	Cash paid for repayment of borrowings		**638,900,000.00**	522,600,000.00
分配股利、利潤或償付利息支付的現金	Cash paid for dividends, profits or payments of interests		**29,279,800.43**	36,793,613.08
支付其他與籌資活動有關的現金	Cash paid relating to other financing activities		**96,983,248.81**	–
籌資活動現金流出小計	**Sub-total of cash outflows from financing activities**		**765,163,049.24**	559,393,613.08
籌資活動產生的現金流量淨額	**Net cash flows from financing activities**		**54,836,950.76**	-50,648,280.60
四、匯率變動對現金及現金等價物的影響	**4. Effects of changes in exchange rate on cash and cash equivalents**		**–**	-1,106,609.19
五、現金及現金等價物淨增加額	**5. Net increase in cash and cash equivalents**		**208,192,859.22**	251,668,375.72
加：期初現金及現金等價物餘額	Add: opening balance of cash and cash equivalents		**1,314,905,399.94**	1,169,128,891.64
六、期末現金及現金等價物餘額	**6. Balance of cash and cash equivalents at the end of this period**		**1,523,098,259.16**	1,420,797,267.36

Legal Representative:
法定代表人：

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

Person in charge of accounting department:
會計機構負責人：

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
中期簡明合併股東權益變動表

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

2023年1-6月
From January-June, 2023

項目 Item	歸屬於母公司股東權益 Equity attributable to the equity holders of the controlling Company											少數股東權益 Non-controlling interests	股東權益合計 Total equity
	股本 Share capital	其他權益工具 Other equity instruments: 優先股 Preferred shares	永續債 Perpetual bond	其他 Others	資本公積 Capital reserves	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserves	盈餘公積 Surplus reserves	一般風險準備 General risk provision	未分配利潤 Retained profits		
一、2022年12月31日餘額 1. Balance at 31 December 2022	3,684,640,154.00	-	-	-	71,991,114.02	-	110,226,324.25	-	471,043,765.88	-	3,220,477,922.19	459,248,220.04	8,017,627,500.38
加：會計政策變更 Add: Changes in accounting policies	-	-	-	-	-	-	-	-	-	-	93,309.09	1,130.75	94,439.84
前期差錯更正 Correction of prior-period errors	-	-	-	-	-	-	-	-	-	-	-	-	-
同一控制下企業合併 Business combination under common control	-	-	-	-	-	-	-	-	-	-	-	-	-
其他 Others	-	-	-	-	-	-	-	-	-	-	-	-	-
二、2023年1月1日餘額 2. Balance at 1 January 2023	3,684,640,154.00	-	-	-	71,991,114.02	-	110,226,324.25	-	471,043,765.88	-	3,220,571,231.28	459,249,350.79	8,017,721,940.22
三、本期增減變動金額（減少以「-」號填列） 3. Increase/Decrease for the period (Decrease listed with "-")	-	-	-	-	287,381.49	-	-12,508,421.58	-	-	-	71,368,199.56	21,067,822.80	80,214,982.07
（一）綜合收益總額 (1) Total comprehensive income	-	-	-	-	-	-	-12,508,421.58	-	-	-	181,907,404.18	21,026,522.80	190,425,505.20
（二）股東投入和減少資本 (2) Capital contribution and reduction from shareholders	-	-	-	-	287,381.49	-	-	-	-	-	-	41,300.00	328,681.49
1.股東投入的普通股 1. Common stock capital contribution from shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-
2.其他權益工具持有者投入資本 2. Capital contribution from holders of other equity instruments	-	-	-	-	-	-	-	-	-	-	-	-	-
3.股份支付計入股東權益的金額 3. Equity increase from Share-based payments	-	-	-	-	-	-	-	-	-	-	-	-	-
4.其他 4. Others	-	-	-	-	287,381.49	-	-	-	-	-	-	41,300.00	328,681.49
（三）利潤分配 (3) Profit appropriations	-	-	-	-	-	-	-	-	-	-	-110,539,204.62	-	-110,539,204.62
1.提取盈餘公積 1. Appropriation to statutory reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
2.提取一般風險準備 2. Appropriation to staff bonus and welfare	-	-	-	-	-	-	-	-	-	-	-	-	-
3.對股東的分配 3. Appropriation to shareholders	-	-	-	-	-	-	-	-	-	-	-110,539,204.62	-	-110,539,204.62
4.其他 4. Others	-	-	-	-	-	-	-	-	-	-	-	-	-
（四）股東權益內部結轉 (4) Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-
1.資本公積轉增股本 1. Transfer of capital reserves to share capital	-	-	-	-	-	-	-	-	-	-	-	-	-
2.盈餘公積轉增股本 2. Transfer of surplus reserves to share capital	-	-	-	-	-	-	-	-	-	-	-	-	-
3.盈餘公積彌補虧損 3. Surplus reserves transfer to make up for losses	-	-	-	-	-	-	-	-	-	-	-	-	-
4.其他綜合收益結轉留存收益 4. Transfer other comprehensive income to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-
5.其他 5. Others	-	-	-	-	-	-	-	-	-	-	-	-	-
（五）專項儲備 (5) Special reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
1.本期提取 1. Appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-
2.本期使用 2. Used	-	-	-	-	-	-	-	-	-	-	-	-	-
（六）其他 (6) Others	-	-	-	-	-	-	-	-	-	-	-	-	-
四、2023年6月30日餘額 4. Balance at 30 June 2023	3,684,640,154.00	-	-	-	72,278,495.51	-	97,717,902.67	-	471,043,765.88	-	3,291,939,430.84	480,317,173.39	8,097,936,922.29

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (*Continued*)
中期簡明合併股東權益變動表(續)

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

2022年度
For the year 2022

		歸屬於母公司股東權益 Equity attributable to the equity holders of the controlling Company												
			其他權益工具 Other equity instruments											
		股本 Share capital	優先股 Preferred shares	永續債 Perpetual bond	其他 Others	資本公積 Capital reserves	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserves	盈餘公積 Surplus reserves	一般風險 General risk provision	未分配利潤 Retained profits	少數股東權益 Non-controlling interests	股東權益合計 Total equity
一、2021年12月31日餘額	1. Balance at 31 December 2021	3,684,640,154.00	-	-	-	72,556,920.37	-	99,149,032.85	-	444,509,347.69	-	3,048,090,000.17	464,777,154.40	7,813,722,609.48
加：會計政策變更	Add: Changes in accounting policies	-	-	-	-	-	-	-	-	-	-	-	-	-
前期差錯更正	Correction of prior-period errors	-	-	-	-	-	-	-	-	-	-	-	-	-
同一控制下企業合併	Business combination under common control	-	-	-	-	-	-	-	-	-	-	-	-	-
其他	Others	-	-	-	-	-	-	-	-	-	-	-	-	-
二、2022年1月1日餘額	2. Balance at 1 January 2022	3,684,640,154.00	-	-	-	72,556,920.37	-	99,149,032.85	-	444,509,347.69	-	3,048,090,000.17	464,777,154.40	7,813,722,609.48
三、本年增減變動金額(減少以“-”號填列)	3. Increase/Decrease for the period (Decrease listed with “-”)	-	-	-	-	-565,806.35	-	11,077,291.40	-	26,534,418.19	-	172,387,922.02	-5,528,934.36	203,904,890.90
(一)綜合收益總額	(1) Total comprehensive income	-	-	-	-	-	-	11,077,291.40	-	-	-	310,203,160.96	9,031,006.54	330,311,458.90
(二)股東投入和減少資本	(2) Capital contribution and reduction from shareholders	-	-	-	-	-565,806.35	-	-	-	-	-	-	-	-565,806.35
1.股東投入的普通股	1. Common stock capital contribution from shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-
2.其他權益工具持有者投入資本	2. Capital contribution from holders of other equity instruments	-	-	-	-	-	-	-	-	-	-	-	-	-
3.股份支付計入股東權益的金額	3. Equity increase from Share-based payments	-	-	-	-	-	-	-	-	-	-	-	-	-
4.其他	4. Others	-	-	-	-	-565,806.35	-	-	-	-	-	-	-	-565,806.35
(三)利潤分配	(3) Profit appropriations	-	-	-	-	-	-	-	-	26,534,418.19	-	-137,815,238.94	-16,476,390.61	-127,757,211.36
1.提取盈餘公積	1. Appropriation to statutory reserve	-	-	-	-	-	-	-	-	26,534,418.19	-	-26,534,418.19	-	-
2.提取職工獎勵及福利基金	2. Appropriation to staff bonus and welfare	-	-	-	-	-	-	-	-	-	-	-741,616.13	-	-741,616.13
3.對股東的分配	3. Appropriation to shareholders	-	-	-	-	-	-	-	-	-	-	-110,539,204.62	-16,476,390.61	-127,015,595.23
4.其他	4. Others	-	-	-	-	-	-	-	-	-	-	-	-	-
(四)股東權益內部結轉	(4) Transfer	-	-	-	-	-	-	-	-	-	-	-	-	
1.資本公積轉增股本	1. Transfer of capital reserves to share capital	-	-	-	-	-	-	-	-	-	-	-	-	-
2.盈餘公積轉增股本	2. Transfer of surplus reserves to share capital	-	-	-	-	-	-	-	-	-	-	-	-	-
3.盈餘公積彌補虧損	3. Surplus reserves transfer to make up for losses	-	-	-	-	-	-	-	-	-	-	-	-	-
4.其他綜合收益結轉留存收益	4. Transfer other comprehensive income to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-
5.其他	5. Others	-	-	-	-	-	-	-	-	-	-	-	-	-
(五)專項儲備	(5) Special reserves	-	-	-	-	-	-	-	-	-	-	-	-	-
1.本年提取	1. Appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-
2.本年使用	2. Used	-	-	-	-	-	-	-	-	-	-	-	-	-
(六)其他	(6) Others	-	-	-	-	-	-	-	-	-	-	-	1,916,449.71	1,916,449.71
四、2022年12月31日餘額	4. Balance at 31 December 2022	3,684,640,154.00	-	-	-	71,991,114.02	-	110,226,324.25	-	471,043,765.88	-	3,220,477,922.19	459,248,220.04	8,017,627,500.38

Legal Representative:
法定代表人：

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

Person in charge of accounting department:
會計機構負責人：

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

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

2023年1-6月
From January-June, 2023

Items	股本 Share capital	其他權益工具 Other equity instruments			資本公積 Capital reserves	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserves	盈餘公積 Surplus reserves	未分配利潤 Retained profits	股東權益合計 Total equity
		優先股 Preferred shares	永續債 Perpetual bond	其他 Others							
一、2022年12月31日餘額	3,684,640,154.00	-	-	-	140,322,753.71	-	91,964,834.22	-	485,419,141.79	2,771,508,688.23	7,173,855,571.95
加：會計政策變更	-	-	-	-	-	-	-	-	-	64,515.01	64,515.01
前期差錯更正	-	-	-	-	-	-	-	-	-	-	-
其他	-	-	-	-	-	-	-	-	-	-	-
二、2023年1月1日餘額	3,684,640,154.00	-	-	-	140,322,753.71	-	91,964,834.22	-	485,419,141.79	2,771,573,203.24	7,173,920,086.96
三、本期增減變動金額(減少以「-」號填列)	-	-	-	-	-	-	-1,947,948.75	-	-	101,153,010.27	99,205,061.52
(一)綜合收益總額	-	-	-	-	-	-	-1,947,948.75	-	-	211,692,214.89	209,744,266.14
(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	-	-	-	-	-	-	-	-	-	-110,539,204.62	-110,539,204.62
1. 提取盈餘公積	-	-	-	-	-	-	-	-	-	-	-
2. 對股東的分配	-	-	-	-	-	-	-	-	-	-110,539,204.62	-110,539,204.62
3. 其他	-	-	-	-	-	-	-	-	-	-	-
(四)股東權益內部結轉	-	-	-	-	-	-	-	-	-	-	-
1. 資本公積轉增股本	-	-	-	-	-	-	-	-	-	-	-
2. 盈餘公積轉增股本	-	-	-	-	-	-	-	-	-	-	-
3. 盈餘公積彌補虧損	-	-	-	-	-	-	-	-	-	-	-
4. 設定受益計劃變動額結轉留存收益	-	-	-	-	-	-	-	-	-	-	-
5. 其他綜合收益結轉留存收益	-	-	-	-	-	-	-	-	-	-	-
6. 其他	-	-	-	-	-	-	-	-	-	-	-
(五)專項儲備	-	-	-	-	-	-	-	-	-	-	-
1. 本期提取	-	-	-	-	-	-	-	-	-	-	-
2. 本期使用	-	-	-	-	-	-	-	-	-	-	-
(六)其他	-	-	-	-	-	-	-	-	-	-	-
四、2023年6月30日餘額	3,684,640,154.00	-	-	-	140,322,753.71	-	90,016,886.47	-	485,419,141.79	2,872,726,213.51	7,273,125,148.48

STATEMENT OF CHANGES IN EQUITY OF THE COMPANY (*Continued*)
母公司股東權益變動表(續)

Prepared by: Chongqing Machinery & Electric Co., Ltd. Unit: RMB
編製單位：重慶機電股份有限公司 單位：人民幣元

2022年度 For the year 2022

項目	Items	股本 Share capital	其他權益工具 Other equity instruments: 優先股 Preferred shares	其他權益工具 Other equity instruments: 永續債 Perpetual bond	其他權益工具 Other equity instruments: 其他 Others	資本公積 Capital reserves	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserves	盈餘公積 Surplus reserves	未分配利潤 Retained profits	股東權益合計 Total equity
一、2021年12月31日餘額	1. Balance at 31 December 2021	3,684,640,154.00	-	-	-	140,716,900.00	-	71,953,325.01	-	458,884,723.60	2,643,238,129.19	6,999,433,231.80
加：會計政策變更	Add: Changes in accounting policies	-	-	-	-	-	-	-	-	-	-	-
前期差錯更正	Correction of prior-period errors	-	-	-	-	-	-	-	-	-	-	-
其他	Others	-	-	-	-	-	-	-	-	-	-	-
二、2022年1月1日餘額	2. Balance at 1 January 2022	3,684,640,154.00	-	-	-	140,716,900.00	-	71,953,325.01	-	458,884,723.60	2,643,238,129.19	6,999,433,231.80
三、本年增減變動金額(減少以「-」號填列)	3. Increase/ Decrease for the period (Decrease listed with "-")	-	-	-	-	-394,146.29	-	20,011,509.21	-	26,534,418.19	128,270,559.04	174,422,340.15
(一)綜合收益總額	(1) Total comprehensive income	-	-	-	-	-	-	20,011,509.21	-	-	265,344,181.85	285,355,691.06
(二)股東投入和減少資本	(2) Capital contribution and reduction from shareholders	-	-	-	-	-	-	-	-	-	-	-
1. 股東投入的普通股	1. Common stock capital contribution from shareholders	-	-	-	-	-	-	-	-	-	-	-
2. 其他權益工具持有者投入資本	2. Capital contribution from holders of other equity instruments	-	-	-	-	-	-	-	-	-	-	-
3. 股份支付計入股東權益的金額	3. Equity increase from Share-based payments	-	-	-	-	-	-	-	-	-	-	-
4. 其他	4. Others	-	-	-	-	-	-	-	-	-	-	-
(三)利潤分配	(3) Profit appropriations	-	-	-	-	-	-	-	-	26,534,418.19	-137,073,622.81	-110,539,204.62
1. 提取盈餘公積	1. Appropriation to statutory reserve	-	-	-	-	-	-	-	-	26,534,418.19	-26,534,418.19	-
2. 對股東的分配	2. Appropriation to shareholders	-	-	-	-	-	-	-	-	-	-110,539,204.62	-110,539,204.62
3. 其他	3. Others	-	-	-	-	-	-	-	-	-	-	-
(四)股東權益內部結轉	(4) Transfer	-	-	-	-	-394,146.29	-	-	-	-	-	-394,146.29
1. 資本公積轉增股本	1. Transfer of capital reserves to share capital	-	-	-	-	-	-	-	-	-	-	-
2. 盈餘公積轉增股本	2. Transfer of surplus reserves to share capital	-	-	-	-	-	-	-	-	-	-	-
3. 盈餘公積彌補虧損	3. Surplus reserves transfer to make up for losses	-	-	-	-	-	-	-	-	-	-	-
4. 設定受益計劃變動額結轉留存收益	4. Transfer changes of defined benefit plan to retained earnings	-	-	-	-	-	-	-	-	-	-	-
5. 其他綜合收益結轉留存收益	5. Transfer other comprehensive income to retained earnings	-	-	-	-	-	-	-	-	-	-	-
6. 其他	6. Others	-	-	-	-	-394,146.29	-	-	-	-	-	-394,146.29
(五)專項儲備	(5) Special reserves	-	-	-	-	-	-	-	-	-	-	-
1. 本年提取	1. Appropriation	-	-	-	-	-	-	-	-	-	-	-
2. 本年使用	2. Used	-	-	-	-	-	-	-	-	-	-	-
(六)其他	(6) Others	-	-	-	-	-	-	-	-	-	-	-
四、2022年12月31日餘額	4. Balance at 31 Decemebr 2022	3,684,640,154.00	-	-	-	140,322,753.71	-	91,964,834.22	-	485,419,141.79	2,771,508,688.23	7,173,855,571.95

Legal Representative:
法定代表人：

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

Person in charge of accounting department:
會計機構負責人：

一、公司的基本情況

重慶機電股份有限公司(以下簡稱「本公司」)是由重慶機電控股(集團)公司(以下簡稱「重慶機電集團」)、重慶渝富資本運營集團有限公司(以下簡稱「渝富公司」，原重慶渝富資產經營管理有限公司)、中國華融資產管理股份有限公司(以下簡稱「華融公司」)以及重慶建工集團股份有限公司(以下簡稱「建工集團」，原重慶建工集團有限責任公司)於2007年7月27日共同發起設立的股份有限公司，註冊地址為中華人民共和國重慶市北部新區黃山大道中段60號，總部地址為中華人民共和國重慶市。重慶機電集團為本公司的母公司及最終控股公司。本公司設立時總股本為2,679,740,154元，每股面值人民幣1元。

根據中國證券監督管理委員會證監許可(2008)285號文件批准，本公司於2008年6月13日完成了向境外投資者發行股票(H股)1,004,900,000股，並在香港聯合交易所有限公司掛牌上市交易，發行後總股本增至人民幣3,684,640,154元。

截至2023年6月30日，本公司的註冊資本為人民幣3,684,640,154元，本公司及子公司(以下合稱「本集團」)主要從事清潔能源裝備、高端智能裝備的製造、銷售及服務。

本財務報表由本集團董事會於2023年8月23日批准報出。

I. GENERAL INFORMATION

Chongqing Machinery & Electric Co., Ltd. (the "Company") was established on 27 July 2007 as a joint share company with limited liability by Chongqing Machinery & Electronics Holding (Group) Co., Ltd. ("CQMEHG"), Chongqing Yufu Capital Operation Group Co., Ltd. ("Yufu company", previously called Chongqing Yufu Assets Management Co., Ltd.), China Huarong Assets Management Co., Ltd. ("Huarong Company"), and Chongqing Construction Engineering Group Co. Ltd.. ("CCEG", originally named Chongqing Construction Engineering Group Co., Ltd.). The address of the Company's registered office is No. 60, Middle Section of Huangshan Avenue, New North Zone, Chongqing City, the PRC. The Company's headquarter is located in Chongqing, the PRC. The parent company and the ultimate controlling shareholder is CQMEHG. The Company was established with a registered capital of RMB2,679,740,154 (RMB1 per share).

On 13 June 2008, the Company publicly issued 1,004.90 million H shares to foreign investors with approval of the Circular "Zhengjian Xuke [2008] No. 285" of the China Securities Regulatory Commission, and the shares were listed on the Stock Exchange of Hong Kong Limited (the "Stock Exchange"). After issuing the shares, the total share capital increased to RMB3,684,640,154.

As of June 30,2023, the registered capital of the Company was RMB3,684,640,154. The Company and its Subsidiaries (hereinafter collectively referred to as "the Group") are mainly engaged in the manufacturing, sales and services of clean energy equipment and high-end smart equipment.

The consolidated financial statements have been approved for issue by the Board of Directors of the Company on 23 August 2023.

二、合併財務報表範圍

本集團合併財務報表範圍包括重慶水泵廠有限責任公司、吉林重通成飛新材料股份公司、重慶鴿牌電線電纜有限公司、重慶通用工業(集團)有限責任公司等38家公司。

本集團合併範圍及其變動詳見本附註「七、合併範圍的變化」及附註「八、在其他主體中的權益」相關內容。

II. SCOPE OF CONSOLIDATED FINANCIAL STATEMENTS

The scope of consolidated financial statements of the Group includes 38 companies such as Chongqing Pump Industry Co., Ltd., Jilin ChongTong Chengfei New Material Co., Ltd., Chongqing Pigeon Electric Wires & Cables Co., Ltd. ("Pigeon Wires") and Chongqing General Industry (Group) Co., Ltd..

For details, please refer to relevant content as set out in "VII. CHANGES IN CONSOLIDATION SCOPE" and "VIII. INTEREST IN OTHER ENTITIES" of this note.

三、財務報表的編製基礎

1. 編製基礎

本集團財務報表以持續經營為基礎，根據實際發生的交易和事項，按照財政部頒佈於2006年2月15日及以後期間頒佈的《企業會計準則－基本準則》、各項具體會計準則及相關規定(以下合稱《企業會計準則》)，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》(經修訂)及相關規定，以及香港《公司條例》和香港聯合交易所《上市規則》所要求之相關披露，並基於本附註「四、重要會計政策及會計估計」所述會計政策和會計估計編製。

III. BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS

1. Basis of preparation

The financial statements are prepared in accordance with the Accounting Standard for Business Enterprises – Basic Standard, and the specific accounting standards and other relevant regulations issued by the Ministry of Finance on 15 February 2006 and in subsequent periods (hereafter collectively referred to as "the Accounting Standards for Business Enterprises" or "CAS") and the disclosure requirements in the Preparation Convention of Information Disclosure by Companies Offering Securities to the Public No.15-General Rules on Financial Reporting issued by the China Securities Regulatory Commission, Hong Kong's "Companies Ordinance", the Listing Rules of Hong Kong Stock Exchange and based on the accounting policies and accounting estimates set out in "IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES" in this note.

三、財務報表的編製基礎(續)

2. 持續經營

本財務報表以持續經營為基礎編製。本集團擁有近期持續獲利經營的歷史且有財務資源支持，因此以持續經營為基礎編製財務報表是合理的。

III. BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS (CONTINUED)

2. Going concern

The financial statements are prepared on a going concern basis. The Group has a history of recent profitable operations and financial support, so it is reasonable to prepare financial statements on a going concern basis.

四、重要會計政策及會計估計

本集團根據實際生產經營特點制定的具體會計政策和會計估計包括營業週期、應收款項壞賬準備的確認和計量、發出存貨計量、存貨可變現淨值的計量、固定資產分類及折舊方法、無形資產攤銷、研發費用資本化條件、收入確認和計量等。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES

Specific accounting policies and accounting estimates are formulated by the Group based on actual manufacturing and operating characteristics including business cycle, recognition and measurement of provision for bad debts of accounts receivable, inventory cost flow assumptions, measurement of net realizable value of inventory, classification and depreciation method of fixed assets, amortization of intangible assets, capitalization of research and development expenses, recognition and measurement of revenue, etc.

1. 遵循企業會計準則的聲明

本集團編製的財務報表符合企業會計準則的要求，真實、完整地反映了本集團的財務狀況、經營成果和現金流量等有關信息。

1. Declaration on Compliance with CAS

The Company complied with the requirements of CAS in preparing its financial statements, which give a true and full view of the financial position, financial performance and cash flows of the Group.

2. 會計期間

本集團的會計期間為公曆1月1日至12月31日。

2. Accounting Period

The Group's accounting period is from 1 January to 31 December.

四、重要會計政策及會計估計(續)

3. 營業週期

本集團營業週期為12個月，並以其作為資產和負債的流動性劃分標準。

4. 記賬本位幣

本集團記賬本位幣和編製本財務報表所採用的貨幣均為人民幣。除有特別説明外，均以人民幣元為單位表示。

本集團下屬子公司、合營企業及聯營企業，根據其經營所處的主要經濟環境自行決定其記賬本位幣，編製財務報表時折算為人民幣。

5. 同一控制下和非同一控制下企業合併的會計處理方法

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

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

3. Business Cycle

The Group treats 12 months as a business cycle and the criteria for classifying current and non-current assets and liabilities.

4. Functional Currency

The Group's functional currency is Renminbi (RMB). The financial statements of the Group are expressed in RMB unless otherwise stated.

The subsidiaries decide their own functional currency according to the main economic environment in which they operate. Their functional currency converts to RMB when the financial statements were prepared.

5. Measurement for Business Combinations under Common Control and Business Combinations not under Common Control

As the merging party, assets acquired and liabilities obtained by the Group through a business combination under common control shall be measured at their carrying amounts of the combined party in the ultimate controlling party's consolidated financial statements at the consolidation date. The differences between the carrying amount of the net assets acquired and the carrying amount of the consideration paid should be adjusted in the capital reserve. If capital reserve is not sufficient for offsetting, the retained earnings shall be adjusted.

四、重要會計政策及會計估計(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法(續)

在非同一控制下企業合併中取得的被購買方可辨認資產、負債及或有負債在收購日以公允價值計量。合併成本為本集團在購買日為取得對被購買方的控制權而支付的現金或非現金資產、發行或承擔的負債、發行的權益性證券等的公允價值以及在企業合併中發生的各項直接相關費用之和(通過多次交易分步實現的企業合併，其合併成本為每一單項交易的成本之和)。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，首先對合併中取得的各項可辨認資產、負債及或有負債的公允價值、以及合併對價的非現金資產或發行的權益性證券等的公允價值進行覆核，經覆核後，合併成本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，將其差額計入合併當期營業外收入。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

5. Measurement for Business Combinations under Common Control and Business Combinations not under Common Control (continued)

The identifiable assets, liabilities and contingent liabilities acquired in the merger of enterprises not under the same control are measured at fair value on the acquisition date. The consolidation cost is the sum of fair value of cash paid or non-cash assets paid to get control of acquiree, liabilities issued or assumed, equity securities issued and all other direct costs during business combination (for that business combination achieved in stages, the consolidation cost equals to the sum of each transaction). The excess of consolidation cost over the fair value of net identifiable assets of the acquiree shall be recognized as goodwill. It should reassess the fair value of all identifiable assets achieved through business consolidation, liabilities or contingent liabilities, non-cash assets or equity securities issued if the consolidation cost is less than the fair value of net identifiable assets. After reassessment, if the consolidation cost is still less than the fair value of net identifiable assets of the acquiree, the excess shall be recognized into non-operating income.

四、重要會計政策及會計估計(續)

6. 合併財務報表的編製方法

本集團將所有控制的子公司納入合併財務報表範圍。

在編製合併財務報表時，子公司與本集團採用的會計政策或會計期間不一致的，按照集團的會計政策或會計期間對子公司財務報表進行必要的調整。

合併範圍內的所有重大內部交易、往來餘額及未實現利潤在合併報表編製時予以抵銷。子公司的所有者權益中不屬於母公司的份額以及當期淨損益、其他綜合收益及綜合收益總額中屬於少數股東權益的份額，分別在合併財務報表「少數股東權益、少數股東損益、歸屬於少數股東的其他綜合收益及歸屬於少數股東的綜合收益總額」項目列示。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

6. Preparation of Consolidated Financial Statements

The consolidated financial statements included all subsidiaries and special purpose entities that the Company has effective control.

In preparing the consolidated financial statements, where the accounting policies and the accounting periods of the Group and subsidiaries are inconsistent, the financial statements of the subsidiaries are adjusted in accordance with the accounting policies and the accounting period of the Group.

All major internal transactions, current balances and unrealized profits within the scope of the merger shall be offset at the time of preparation of the consolidated statements. The share of the owner's equity of a subsidiary that does not belong to the parent company and the current net profit and loss, other comprehensive income and the share of the total comprehensive income that belongs to the minority shareholders' equity shall be listed as "Minority Interests", "Non-controlling Interest" and "Other Comprehensive Income" attributable to "Non-controlling Interest and total comprehensive income" attributable to non-controlling interest in the consolidated financial statements.

四、重要會計政策及會計估計(續)

6. 合併財務報表的編製方法(續)

對於同一控制下企業合併取得的子公司，其經營成果和現金流量自合併當期期初納入合併財務報表。編製比較合併財務報表時，對上年財務報表的相關項目進行調整，視同合併後形成的報告主體自最終控制方開始控制時點起一直存在。

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

本集團在不喪失控制權的情況下部分處置對子公司的長期股權投資，在合併財務報表中，處置價款與處置長期股權投資相對應享有子公司自購買日或合併日開始持續計算的淨資產份額之間的差額，調整資本溢價或股本溢價，資本公積不足沖減的，調整留存收益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

6. Preparation of Consolidated Financial Statements (continued)

For the subsidiaries consolidated under common control, its operating results and cash flows shall be included in the consolidated financial statements from the beginning of the consolidated period. When preparing comparative consolidated financial statements, Adjust the related items of prior year's financial statements are adjusted. The reporting subject formed after the merger is always present since the time when the ultimate controlling party began to control.

For the subsidiary acquired through the business combination not under common control, operating results and cash flows should be included in the consolidated financial statements from the date on which control is transferred to the Group. When preparing consolidated financial statements, it shall adjust the financial statements of the subsidiary company on the basis of the fair values of the identifiable assets, liabilities and contingent liabilities determined on the acquisition date.

The Group partially disposes of the long-term equity investments in subsidiaries without loss of control. In the consolidated financial statements, the difference between the disposal price and disposal of long-term equity investments shall be subject to the share of net assets that the subsidiaries continue to calculate from the date of purchase or the date of combination shall adjust capital premium or equity premium. If the capital is not sufficient for offsetting, the retained earnings shall be adjusted.

四、重要會計政策及會計估計(續)

6. 合併財務報表的編製方法(續)

本集團因處置部分股權投資等原因喪失了對被投資方的控制權的，在編製合併財務報表時，對於剩餘股權，按照其在喪失控制權日的公允價值進行重新計量。處置股權取得的對價與剩餘股權公允價值之和，減去按原持股比例計算應享有原有子公司自購買日或合併日開始持續計算的淨資產的份額之間的差額，計入喪失控制權當期的投資損益，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損益。

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

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

6. Preparation of Consolidated Financial Statements (continued)

When disposing of part of the equity investment and losing control of the entity, the Group shall re-measure the fair value of the remaining equity investment subsequent to the disposal at the date when the Group lost control. When preparing the consolidated financial statements, the sum of the disposal consideration amount and the fair value of the remaining equity investment less the difference between the share of the net assets that the original subsidiary from the acquisition date or the combination date, the difference is recorded in the loss of control investment income in the current period and write down the goodwill. Other comprehensive income related to the equity investment of the original subsidiaries shall be transferred to investment profit and loss in the current period when the control was lost.

The Group disposes of the equity investment in the subsidiary through multiple transactions until it loses control. When several transactions related to the disposal of equity investment in a subsidiary until the control over the subsidiary is lost belong to transactions in a basket, each of which is accounted for as disposal of a subsidiary with a transaction until the control over a subsidiary is lost; however, the different between the amount of disposal prior to the loss of control and the net assets of a subsidiary attributable to the disposal investment shall be recognized as other comprehensive income in consolidated financial statements and transferred to profit or loss at the time when the control is lost.

四、重要會計政策及會計估計(續)

6. 合併財務報表的編製方法(續)

本集團內所有重大往來餘額、交易及未實現利潤在合併財務報表編製時予以抵銷。子公司的股東權益、當期淨損益及綜合收益中不屬於本集團所擁有的部分分別作為少數股東權益、少數股東損益及歸屬於少數股東的綜合收益總額在合併財務報表中股東權益、淨利潤及綜合收益總額項下單獨列示。本集團向子公司出售資產所發生的未實現內部交易損益，全額抵銷歸屬於母公司股東的淨利潤；子公司向本集團出售資產所發生的未實現內部交易損益，按本集團對該子公司的分配比例在歸屬於母公司股東的淨利潤和少數股東損益之間分配抵銷。子公司之間出售資產所發生的未實現內部交易損益，按照母公司對出售方子公司的分配比例在歸屬於母公司股東的淨利潤和少數股東損益之間分配抵銷。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

6. Preparation of Consolidated Financial Statements (continued)

All significant intra-group balances, transactions and unrealized profits are eliminated in the consolidated financial statements. The portion of subsidiaries' equity and the portion of subsidiaries' net profits and losses and comprehensive incomes for the period not attributable to the Company are recognized as non-controlling interests and presented separately in the consolidated financial statements under equity, net profits and total comprehensive income respectively. Unrealized profits and losses resulting from the sale of assets by the Company to its subsidiaries are fully eliminated against net profit attributable to shareholders of the Company. Unrealized profits and losses resulting from the sale of assets by a subsidiary to the Company are eliminated and allocated between net profit attributable to shareholders of the Company and minority interests in accordance with the allocation proportion of the parent in the subsidiary. Unrealized profits and losses resulting from the sale of assets by one subsidiary to another are eliminated and allocated between net profit attributable to shareholders of the Company and minority interests in accordance with the allocation proportion of the parent in the subsidiary.

四、重要會計政策及會計估計(續)

7. 現金及現金等價物

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

8. 外幣業務和外幣財務報表折算

(1) 外幣交易

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

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

7. Cash and Cash Equivalents

Cash in the Group's cash flows statement represents cash on hand and deposits that can be readily draw on demand. Cash equivalents in the cash flow statement represent short-term (3 months or less), and highly liquid investments that are readily convertible to known amounts of cash and which are subject to insignificant risk of change in value.

8. Foreign currency transactions and translation of financial statements denominated in foreign currency

(1) Foreign currency transactions

Foreign currency transactions are translated into RMB at the spot exchange rate of the transaction dates. On balance sheet date, foreign currency monetary items are translated into RMB at the spot exchange rate of balance sheet date. Exchange differences arising from these translations are recognized in profit or loss for the current period, except for those attributable to foreign currency borrowings that have been taken out specifically for the acquisition or construction of qualifying assets, which are capitalized as part of the cost of those assets.

四、重要會計政策及會計估計(續)

8. 外幣業務和外幣財務報表折算(續)

(2) 外幣財務報表的折算

外幣資產負債表中資產、負債類項目採用資產負債表日的即期匯率折算；所有者權益類項目除「未分配利潤」外，均按業務發生時的即期匯率折算；利潤表中的收入與費用項目，採用交易發生日的即期匯率折算。上述折算產生的外幣報表折算差額，在其他綜合收益項目中列示。外幣現金流量採用現金流量發生日的即期匯率折算。匯率變動對現金的影響額，在現金流量表中單獨列示。

9. 金融資產和金融負債

本集團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。

(1) 金融資產

1) 金融資產分類、確認依據和計量方法

本集團根據管理金融資產的業務模式和金融資產的合同現金流特徵，將金融資產分類為：①攤餘成本計量的金融資產；②以公允價值計量且其變動計入其他綜合收益的金融資產；③以公允價值計量且其變動計入當期損益的金融資產。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

8. Foreign currency transactions and translation of financial statements denominated in foreign currency (continued)

(2) Translation of foreign currency financial statements

Asset and liability items in the balance sheet of foreign operations are translated at the spot exchange rates at the balance sheet date; equity items other than undistributed profits are translated at the spot exchange rates at the date of the transactions. Income and expense items in the income statements are translated at the spot exchange rate at the date of the transactions. The foreign currency statement translation difference arising from the above conversion shall be listed in other comprehensive income item. The impact of the foreign currency translation on the cash is presented in the cash flow statement separately.

9. Financial Assets and Financial Liabilities

The Group recognizes a financial asset or liability when it enters a financial instrument contract.

(1) Financial assets

1) Classification, recognition basis and measurement of financial assets

Based on the business mode for management of the Group and cash flow characteristics of contracts, the financial assets are classified into the following categories: (i) financial assets measured at amortized cost; (ii) financial assets at fair value through other comprehensive income; (iii) financial assets at fair value through profit or loss.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

1) 金融資產分類、確認依據和計量方法(續)

本集團將同時符合下列條件的金融資產分類為以攤餘成本計量的金融資產：①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。②該金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付。此類金融資產按照公允價值進行初始計量，相關交易費用計入初始確認金額；以攤餘成本進行後續計量。除被指定為被套期項目的，按照實際利率法攤銷初始金額與到期金額之間的差額，其攤銷、減值、匯兑損益以及終止確認時產生的利得或損失，計入當期損益。此類金融資產主要包括貨幣資金、應收票據、應收賬款、其他應收款、合同資產、債權投資和長期應收款等。本集團將自資產負債表日起一年內(含一年)到期的債權投資和長期應收款，列示為一年內到期的非流動資產；取得時期限在一年內(含一年)的債權投資，列示為其他流動資產。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

1) Classification, recognition basis and measurement of financial assets (continued)

The Group classifies the financial assets into financial assets as subsequently measured at amortized cost if all the following conditions are met: a) The objective of the business model within which the asset is held is to hold assets in order to collect contractual cash flows, and b) 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 outstanding. Such financial asset is measured initially at its fair value, the relating transaction costs shall be recognized into the initial amount of the financial asset, and is subsequently measured at amortized cost. Except for the case that the financial asset is designated for hedging project, gain or loss arising from derecognition, impairment or amortization for the difference between the initial amount and the amount due using the effective interest method are recorded in current profit or loss. These financial assets include cash at bank and on hand, notes receivable, accounts receivable, other receivables, contractual assets, debt investments and long-term receivables. Debt investments and long-term receivables due within 1 year (inclusive) at the balance sheet date are listed as the current portion of non-current assets; at acquiring date, debt investments with maturities within one year (inclusive) are listed as other current assets.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

1) 金融資產分類、確認依據和計量方法(續)

本集團將同時符合下列條件的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：①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。②該金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付。此類金融資產按照公允價值進行初始計量，相關交易費用計入初始確認金額。除被指定為被套期項目的，此類金融資產，除信用減值損失或利得、匯兑損益和按照實際利率法計算的該金融資產利息之外，所產生的其他利得或損失，均計入其他綜合收益；金融資產終止確認時，之前計入其他綜合收益的累計利得或損失應當從其他綜合收益中轉出，計入當期損益。此類金融資產列示為應收款項融資及其他權益工具投資。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

1) Classification, recognition basis and measurement of financial assets (continued)

The Group classifies the financial assets into financial assets as measured at fair value through other comprehensive income if all the following conditions are met: a) the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and b) 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. Such financial asset is measured initially at its fair value, and the relating transaction costs shall be recognized into the initial amount of the financial asset. Gain or loss incurred by financial assets measured at fair value through other comprehensive income excepting the case that the financial asset is designated for hedging project shall be recognized in other comprehensive income except the impairment loss or gains, foreign exchange profit or loss, and interests calculated by the effective interest rate method of financial assets. When the financial asset is derecognized, accumulated gains or losses previously recognized in other comprehensive income shall be transferred to current profit or loss from other comprehensive income. These financial assets are listed as receivables financing and other equity instrument investments.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

1) 金融資產分類、確認依據和計量方法(續)

除上述以攤餘成本計量和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，本集團將其餘所有的金融資產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。在初始確認時，如果能夠消除或顯著減少會計錯配，本集團可以將本應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資產。

2) 權益工具

本集團將其沒有控制、共同控制和重大影響的權益工具投資按照公允價值計量且其變動計入當期損益，列示為交易性金融資產；自資產負債表日起預期持有超過一年的，列示為其他非流動金融資產。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

1) Classification, recognition basis and measurement of financial assets (continued)

The Group lists those debt instruments that do not meet the criteria for amortised cost or fair value through other comprehensive income as financial assets held for trading that are measured at fair value through profit or loss. At the initial recognition, for eliminating or dramatically reducing accounting mismatch, the Group specifies parts of financial assets as those measured at fair value through current profit or loss.

2) Equity instruments

The Group recognizes its equity instruments that have no control, joint control and significant influence on the fair value through profit or loss and list them as financial assets held for trading; the equity instruments that are expected to be held for more than a year from the balance sheet date are listed as other non-current financial assets.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

2) 權益工具(續)

此外，本集團將部分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，列示為其他權益工具投資。該類金融資產的相關股利計入當期損益。

3) 金融資產轉移的確認依據和計量方法

本集團將滿足下列條件之一的金融資產終止確認：(1)收取該金融資產現金流量的合同權利終止；(2)金融資產發生轉移，本集團轉移了金融資產所有權上幾乎所有風險的報酬；(3)金融資產發生轉移，本集團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，且未保留對該金融資產控制的。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

2) Equity instruments (continued)

Besides, the Group specifies certain non-tradable equity instrument investments as financial assets that are measured at fair value through other comprehensive income and presented as other equity instrument investments. The relevant dividend income of such financial assets is included in the current profit and loss.

3) Recognition basis and measurement of transferring financial assets

The Group will derecognized the financial asset if one of the following conditions is satisfied: (a) The contractual rights to collect the cash flows from the financial asset terminate; (b) When the financial asset is transferred, and the Group transfers substantially all the risks and rewards of ownership of the financial asset; (c) When the financial asset is transferred, the Group neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset and has not retained control.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

3) 金融資產轉移的確認依據和計量方法(續)

金融資產整體轉移滿足終止確認條件的，將所有轉移金融資產的賬面價值，與因轉移而收到的對價及原直接計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額(涉及轉移的金融資產的合同條款規定，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)之和的差額計入當期損益。

金融資產部分轉移滿足終止確認條件的，將所轉移金融資產整體的賬面價值，在終止確認部分和未終止確認部分之間，按照各自的相對公允價值進行分攤，並將因轉移而收到的對價及應分攤至終止確認部分的原計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額(涉及轉移的金融資產的合同條款規定，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)之和，與分攤的前述金融資產整體賬面價值的差額計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

3) Recognition basis and measurement of transferring financial assets (continued)

When a transfer of the financial asset qualifies for derecognition, the difference between the carrying amount of the financial asset transferred and the sum of the consideration received from the transfer and the cumulative amount of changes in fair value that has been previously recorded in other comprehensive income, is recorded in current profit or loss (the contractual terms of the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding).

If a transfer of part of a financial asset qualifies for derecognition, the carrying amount of the entire financial asset transferred is allocated between the part that is derecognized and the part that continues to be recognized, based on the respective fair values of those parts. The difference between the sum of consideration received from the transfer and cumulative amount of changes in fair value that shall be allocated to the part derecognized which has been previously recognized in other comprehensive income and the above allocated carrying amount, is recorded in current profit or loss (the contractual terms of the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding).

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值

本集團以預期信用損失為基礎，對以攤餘成本計量的金融資產、以公允價值計量且其變動計入其他綜合收益的債務工具投資、貸款承諾及合同資產等進行減值處理並確認。

本集團考慮有關過去的事項、當期狀況以及對未來經濟狀況的預測等合理且有依據的信息，已發生違約的風險為權重，計算合同應收的現金流量與預期能收到的現金流量之間的差額的現值的概率加權金額，確認預期信用損失。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets

On the basis of expected credit losses, the Group performs impairment treatment on the financial assets at amortized cost, debt instrument investments, loan commitments and contract assets at fair value through other comprehensive income, and recognize the loss provision.

Based on reasonable information such as past events, current conditions and economic forecasts, the Group calculate the default-risk-weighted present value of the difference between the agreed and expected cash flow to project the default loss of our contracts.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. 金融資產和金融負債(續)

9. Financial Assets and Financial Liabilities (continued)

(1) 金融資產(續)

(1) Financial assets (continued)

4) 金融資產減值(續)

本集團按照下列情形計量損失準備：①信用風險自初始確認後未顯著增加的金融資產，本集團按照未來12個月的預期信用損失的金額計量損失準備；②信用風險自初始確認後已顯著增加的金融資產，本集團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損失準備；③購買或源生已發生信用減值的金融資產，本集團按照相當於整個存續期內信用損失的金額計量損失準備。除存在明顯證據可單項預計信用損失率的款項外，本集團在組合基礎上計算預期信用損失。

4) Impairment of financial assets (continued)

The Group measures loss provisions according to the following circumstances: (i) the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measure the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses; (ii) the credit risk on a financial instrument has increased significantly, the Group measure the loss allowance for that financial instrument at an amount equal to full lifetime expected credit losses; (iii) financial asset is considered credit-impaired at the time of acquisition or at the beginning, the Group measure the loss allowance for that financial instrument at an amount equal to full lifetime expected credit losses. Except for the amounts of which the credit loss rate can be expected with the obvious evidence, the Company calculates the expected credit loss on a group basis.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

① 本集團依據信用風險特徵將應收票據、應收賬款及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。劃分組合及確認組合依據如下：

應收票據劃分組合及依據：

組合名稱 Name of groups	組合劃分依據 Basis of determination of groups
銀行承兑匯票 Bank acceptance notes	信用風險較低銀行票據 Banks with low credit risk
商業承兑匯票 Trade acceptance bill	除銀行承兑匯票外的其他票據 Notes other than bank acceptance bills

應收賬款劃分組合及依據：

組合名稱 Name of groups	組合劃分依據 Basis of determination of groups
關聯公司款項 Related company funds	與關聯公司交易形成的款項 Funds formed from transactions with related companies
質保金組合 Quality margin portfolio	未到收款期的質量保證金 Quality deposit not in collection period
信用期內回款良好組合 Good combination of repayment within credit period	在信用期內回款良好的客戶 Customers who have received good payment within the credit period
一般客戶款項組合 General customer fund portfolio	其他一般客戶 Other general customers

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

(i) The Group classifies notes receivable, accounts receivable and other receivables into several groups according to the credit risk characteristics and calculates the expected credit losses on a group basis. The basis of determination of groups is as follows:

Classification and basis of notes receivable:

Accounts receivable division and combination and basis:

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

① （續）

其他應收款劃分組合及依據：

組合名稱 Name of groups	組合劃分依據 Basis of determination of groups
政府性質款項 Government funds	與政府往來形成的款項 Accounts receivable from government
關聯公司款項 Related company funds	與關聯公司交易、往來形成的款項 Accounts receivable from related companies
押金、保證金及備用金 Deposit, security deposit and reserve fund	押金、保證金及備用金 Deposits, security deposit and reserve fund receivable
一般款項或其他款項 General or other payments	其他款項 Accounts receivable from general customers or others

對於劃分為商業承兑匯票、應收一般客戶款項或其他款項的應收票據、應收賬款及其他應收款，本集團參照歷史信用損失經驗，結合當前狀況以及對未來狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，編製應收賬款賬齡和其他應收款賬齡與整個存續期預期信用損失率對賬表，計算預期信用損失。

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

(i) (continued)

Classification and basis of other receivables:

For notes receivable, accounts receivable and other receivables classified into commercial acceptance bills, general customer receivables or other payments, the Group calculates expected credit losses by aligning the age of accounts receivable and other receivables with the expected credit loss ratio for the entire duration by reference to historical credit loss experience, combined with current conditions and projections of future conditions, through default risk exposure and expected credit loss ratios for the entire duration.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

① （續）

對於劃分為應收政府性質款項、應收關聯公司款項、信用期內回款良好款項、應收押金、保證金及備用金的應收賬款和其他應收款，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。

② 本集團依據信用風險特徵將合同資產劃分為下列組合，在組合基礎上計算預期信用損失。確認組合及其依據如下：

組合名稱 Name of groups	組合劃分依據 Basis of determination of groups
與建造合同相關的合同資產 Contract assets related to construction contracts	建造合同 Construction contract
一般業務形成的合同資產 Contract assets formed by general business	除建造合同外的其他合同 Contracts other than construction contracts

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

(i) (continued)

For the accounts receivable and other receivables classified as accounts receivable from government, accounts receivable from related companies, deposits, security deposit and reserve fund receivable, the Group calculates the expected credit loss according to the default risk exposure and expected credit loss rates over the next 12 months or throughout the lifetime.

(ii) The group divides the contract assets into the following combinations according to the characteristics of credit risk, and calculates the expected credit loss based on the combination. Confirm the combination and its basis as follows:

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. 金融資產和金融負債(續)

9. Financial Assets and Financial Liabilities (continued)

(1) 金融資產(續)

(1) Financial assets (continued)

4) 金融資產減值(續)

4) Impairment of financial assets (continued)

③ 本集團依據信用風險特徵將長期應收款劃分為下列組合，在組合基礎上計算預期信用損失。確定組合及依據如下：

(iii) The group divides long-term receivables into the following combinations according to the characteristics of credit risk, and calculates the expected credit loss based on the combination. The combination and basis are as follows:

組合名稱 Name of groups	組合劃分依據 Basis of determination of groups
關聯公司款項 Related company funds	關聯公司款項 Accounts receivable from related companies
其他款項 Other payments	除關聯公司外的其他款項 Other payments except related companies

對於劃分為組合的合同資產以及長期應收款，本集團參照歷史信用損失經驗，結合當期狀況以及對未來的預測，通過違約風險敞口和整個存續期預期信用損失率，編製合同資產賬齡與存續期預期信用損失率對賬表，計算預期信用損失。

For the contract assets and long-term receivables divided into portfolios, the group, referring to the historical credit loss experience, combined with the current situation and future forecast, prepares the reconciliation table of the contract asset aging and the expected credit loss rate of the duration through the default risk exposure and the expected credit loss rate of the whole duration, and calculates the expected credit loss.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

④ 對於發放貸款及墊款，本集團依據信用風險特徵參照人民銀行《貸款風險分類指導原則》，將貸款劃分為正常、關注、次級、可疑和損失若干組合，在組合基礎上計算預期信用損失。

(2) 金融負債

1) 金融負債分類、確認依據和計量方法

本集團的金融負債於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和其他金融負債。

以公允價值計量且其變動計入當期損益的金融負債，包括交易性金融負債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(相關分類依據參照金融資產分類依據進行披露)。按照公允價值進行後續計量，公允價值變動形成的利得或損失以及與該金融負債相關的股利和利息支出計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

(iv) For loans and advances, the Group classifies loans into normal, concerned, secondary, suspicious and loss combinations according to the credit risk characteristics and the guiding principles of loan risk classification of the people's Bank of China, and calculates the expected credit loss based on the combination.

(2) Financial liabilities

1) Classification, recognition basis and measurement of financial liabilities

The group classifies the financial liabilities upon initial recognition as financial liabilities measured at fair value through profit or loss and other financial liabilities.

Financial liabilities measured at fair value through profit or loss, including financial liabilities held for trading and those designated as measured at fair value through profit or loss upon initial recognition, (relevant classification basis is disclosed according to the classification basis of financial assets), are measured subsequently at fair value, and profits or losses resulting from changes in fair value and dividends and interest expense related to financial liabilities are recognized in current profits and losses.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(2) 金融負債(續)

1) 金融負債分類、確認依據和計量方法(續)

其他金融負債，(根據實際情況進行披露具體金融負債內容)。採用實際利率法，按照攤餘成本進行後續計量。除下列各項外，本集團將金融負債分類為以攤餘成本計量的金融負債：①以公允價值計量且其變動計入當期損益的金融負債，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。②不符合終止確認條件的金融資產轉移或繼續涉入被轉移金融資產所形成的金融負債。③不屬於以上①或②情形的財務擔保合同，以及不屬於以上①情形的以低於市場利率貸款的貸款承諾。

本集團將在非同一控制下的企業合併中作為購買方確認的或有對價形成金融負債的，按照以公允價值計量且其變動計入當期損益進行會計處理。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(2) Financial liabilities (continued)

1) *Classification, recognition basis and measurement of financial liabilities (continued)*

Other financial liabilities, (specific disclosure of financial liabilities according to actual situation), are subsequently measured at amortized cost using effective interest method. The Group classify all financial liabilities as subsequently measured at amortised cost, except for: (a) Financial liabilities measured at fair value through profit or loss, including financial liabilities held for trading (including derivatives that are liabilities) and those designated as measured at fair value through profit or loss upon initial recognition; (b) Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies; (c) Financial guarantee contracts that do not satisfied (a) and (b), and commitments to provide a loan at a below-market interest rate that do not satisfied (a).

The financial liability constituted by contingent consideration confirmed by the buyer through a business combination not under common control by the Group is measured at fair value through current profit or loss.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(2) 金融負債(續)

2) *金融負債終止確認條件*

當金融負債的現時義務全部或部分已經解除時，終止確認該金融負債或義務已解除的部分。本集團與債權人之間簽訂協議，以承擔新金融負債方式替換現存金融負債，且新金融負債與現存金融負債的合同條款實質上不同的，終止確認現存金融負債，並同時確認新金融負債。本集團對現存金融負債全部或部分的合同條款作出實質性修改的，終止確認現存金融負債或其一部分，同時將修改條款後的金融負債確認為一項新金融負債。終止確認部分的賬面價值與支付的對價之間的差額，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(2) *Financial liabilities (continued)*

2) *Derecognition criteria of financial liabilities*

When the present obligation or a part of the present obligation of a financial liability is discharged, a financial liability or a part of a financial liability shall be derecognized. A contract is entered into between the Group and the creditor to replace the existing financial liability by a new financial liability. And if the contract terms of new financial liability are substantially different with those in existing financial liability, it shall derecognize the existing financial liability and recognize a new financial liability. When the Group performed substantive changes to all or part of the contract terms of the existing financial liabilities, the existing financial liabilities or part of it shall be derecognized. And financial liabilities after term revision will be recognized as a new financial liability. The difference between the carrying amount of the financial liability derecognized and the consideration paid is recognized in current profit or loss.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(3) *金融資產和金融負債的公允價值確定方法*

本集團以主要市場的價格計量金融資產和金融負債的公允價值，不存在主要市場的，以最有利市場的價格計量金融資產和金融負債的公允價值，並且採用當時適用並且有足夠可利用數據和其他信息支持的估值技術。公允價值計量所使用的輸入值分為三個層次，即第一層次輸入值是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；第二層次輸入值是除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值；第三層次輸入值是相關資產或負債的不可觀察輸入值。本集團優先使用第一層次輸入值，最後再使用第三層次輸入值，其他權益工具股權投資使用第一層次輸入值。公允價值計量結果所屬的層次，由對公允價值計量整體而言具有重大意義的輸入值所屬的最低層次決定。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(3) *Methods for determination of the fair value of financial assets and financial liabilities*

The Group measures the fair value of financial assets and financial liabilities at the prices in principal market, or in the absence of a principal market, measures the fair value at the prices in the most advantageous market, and use valuation techniques that are appropriate in the circumstances and for which sufficient data and other information are available to measure fair value. The input value used in fair value measurement is divided into three levels: the first level of input value is the unadjusted quotation of the same assets and liabilities that can be obtained on the measurement day in the active market; the second level of input value is the direct or indirect observable input value of related assets and liabilities in addition to the first level input value; the third level of input value is the unobservable input level of related assets and liabilities. The Group prefers the first level of input values, and uses the third level of input values at last. Investment of other equity instruments uses the first level of input values. The level of fair value measurement results is determined by the lowest level of input values which are of great significance to fair value measurement as a whole.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(3) 金融資產和金融負債的公允價值確定方法(續)

本集團對權益工具的投資以公允價值計量。但在有限情況下，如果用以確定公允價值的近期信息不足，或者公允價值的可能估計金額分佈範圍很廣，而成本代表了該範圍內對公允價值的最佳估計的，該成本可代表其在該分佈範圍內對公允價值的恰當估計。

(4) 金融資產和金融負債的抵銷

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

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(3) Methods for determination of the fair value of financial assets and financial liabilities (continued)

The Group measures the investment of equity instruments at fair value. But in limited cases, if the short-term information used to determine fair value is insufficient, or if the possible estimated amount of fair value is widely distributed, and the cost represents the best estimate of fair value in the range, the cost can represent its proper estimate of fair value in the range of distribution.

(4) Elimination between financial assets and financial liabilities

The financial assets and liabilities of the Group are shown separately in the balance sheet and are not offset by each other. However, when the following conditions are met at the same time, the net amount offset shall be shown in the balance sheet: a) the Group has a statutory right to set off the recognized amount, and the statutory right is currently enforceable. b) the Group intends to settle its financial assets and liabilities in net amount, or liquidate the financial assets and settle the financial liabilities at the same time.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(5) 金融負債與權益工具的區分及相關處理方法

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

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(5) *Difference between financial liabilities and equity instruments and relevant measurement*

The Group distinguishes between financial liabilities and equity instruments in accordance with the following principles: 1) If the Group cannot unconditionally avoid fulfilling a contractual obligation by delivering cash or other financial assets, the contractual obligation meets the definition of financial liability. Although some financial instruments do not explicitly contain terms and conditions for the obligation to deliver cash or other financial assets, they may indirectly form contractual obligations through other terms and conditions. 2) If a financial instrument is to be settled with the Group's own equity instruments, it is necessary to consider whether the Group's own equity instruments used to settle the instrument are to be used as a substitute for cash or other financial assets, or to enable the holder of the instrument to take residual equity in the assets after the issuer deducts all liabilities. If the former is the case, the instrument is the issuer's financial liabilities. If the latter is the case, the instrument is the issuer's equity instrument. In some cases, a financial instrument contract sets that the group shall use or use its own equity instruments to settle the financial instrument, in which the amount of contractual rights or obligations is equal to the number of its own equity instruments available or to be delivered multiplied by the fair value at the time of settlement, whether the amount of the contractual rights or obligations is fixed or changes totally or partially based on the division of this set variables other than the market price of the group's own equity instruments (such as interest rates, the price of a commodity or the price of a financial instrument), the contract is classified as financial liabilities.

四、重要會計政策及會計估計(續)

9. 金融資產和金融負債(續)

(5) 金融負債與權益工具的區分及相關處理方法(續)

本集團在合併報表中對金融工具(或其組成部分)進行分類時，考慮了集團成員和金融工具持有方之間達成的所有條款和條件。如果集團作為一個整體由於該工具而承擔了交付現金、其他金融資產或者以其他導致該工具成為金融負債的方式進行結算的義務，則該工具應當分類為金融負債。

金融工具或其組成部分屬於金融負債的，相關利息、股利(或股息)、利得或損失，以及贖回或再融資產生的利得或損失等，本集團計入當期損益。

金融工具或其組成部分屬於權益工具的，其發行(含再融資)、回購、出售或註銷時，本集團作為權益的變動處理，不確認權益工具的公允價值變動。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

9. Financial Assets and Financial Liabilities (continued)

(5) Difference between financial liabilities and equity instruments and relevant measurement (continued)

In classifying financial instruments (or their components) in the consolidated statements, the Group takes into account all terms and conditions reached between the members of the Group and the holders of financial instruments. If the group as a whole assumes the obligation to deliver cash, other financial assets or settle accounts in other ways that result in the instrument becoming a financial liability, the instrument should be classified as a financial liability.

Where financial instruments or their components are financial liabilities, the relevant interest, dividends (or stock bonus), gains or losses, as well as gains or losses arising from redemption or refinancing, shall be included in the profits and losses of the current period.

Where a financial instrument or its components belong to an equity instrument, when it is issued (including refinancing), repurchased, sold or cancelled, the Group shall account as a change of equity, and shall not recognize the change of the fair value of the equity instrument.

四、重要會計政策及會計估計(續)

10. 存貨

本集團存貨主要包括原材料、包裝物、低值易耗品、在產品、庫存商品等。

存貨實行永續盤存制，存貨在取得時按實際成本計價；領用或發出存貨，採用加權平均法、個別計價法確定其實際成本。低值易耗品和包裝物採用一次轉銷法進行攤銷。

庫存商品、在產品和用於出售的材料等直接用於出售的商品存貨，其可變現淨值按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；用於生產而持有的材料存貨，其可變現淨值按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。

11. 合同資產

合同資產，是指本集團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。如本集團向客戶銷售兩項可明確區分的商品，因已交付其中一項商品而有權收取款項，但收取該款項還取決於交付另一項商品的，本集團將該收款權利作為合同資產。

本集團對合同資產的預期信用損失的確定方法詳見附註四、9金融資產和金融負債。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Inventories

The Group's inventories include the raw materials, packaging material, low-value consumption goods, unfinished products, and merchandise inventories.

Perpetual inventory system is adopted by the Group. Inventory is valued at actual cost when acquired. Weighted average method and individual valuation method are used to determine the actual cost of the inventory used or issued. Low-value consumption goods and packaging material are amortized at one time when they are used.

Net realizable value of merchandise inventory, unfinished products and materials held for sale is the estimated selling price in the ordinary course of business less the applicable variable selling expenses and related taxes. Net realizable value of material inventory held for production is the estimated selling price of the products less estimated costs of completion, applicable variable selling expenses and related taxes.

11. Contractual assets

Contractual assets refer to the Group's right (depends on factors other than passage of time) to collect costs from customers in exchange for goods or services transferred by the Group. If the Group sells two clearly distinguishable goods to its customers, it has the right to collect payment for one of the goods delivered, but the collection depends on the delivery of another commodity, the Group regards the right to collect payment as a contractual asset.

The method for determining the expected credit losses of the group on the contract assets is as shown in Note IV.9.

四、重要會計政策及會計估計(續)

12. 合同成本

(1) *與合同成本有關的資產金額的確定方法*

本集團與合同成本有關的資產包括合同履約成本和合同取得成本。

合同履約成本，即本集團為履行合同發生的成本，不屬於其他企業會計準則規範範圍且同時滿足下列條件的，作為合同履約成本確認為一項資產：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；該成本增加了本集團未來用於履行履約義務的資源；該成本預期能夠收回。

合同取得成本，即本集團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；該資產攤銷期限不超過一年的，在發生時計入當期損益。增量成本，是指本集團不取得合同就不會發生的成本(如銷售佣金等)。本集團為取得合同發生的、除預期能夠收回的增量成本之外的其他支出(如無論是否取得合同均會發生的差旅費等)，在發生時計入當期損益，但是，明確由客戶承擔的除外。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

12. Contractual costs

(1) *Method for determining the amount of assets related to contractual costs*

The Group's assets related to contractual costs include contract performance costs and contract acquisition costs.

The cost of contract performance, that is, the cost incurred by the Group for the performance of the contract, does not fall within the scope of other enterprise accounting standards and meets the following conditions at the same time, is recognized as an asset as the cost of contract performance: the cost is directly related to a current or expected contract, including direct labor, direct materials, manufacturing costs (or similar costs), costs and other costs incurred solely as a result of the contract and is clearly undertaken by the customer. The cost increases the Group's resources for future performance obligations; the cost is expected to be recovered.

The acquisition cost of a contract, is the incremental cost expected to be recovered by the Group in order to obtain the contract, and is recognized as an asset as the acquisition cost of the contract; if the amortization period of the asset does not exceed one year, the profits and losses of the current period shall be included in the occurrence of the asset. Incremental cost refers to the cost (such as sales commission) that will not occur if the group does not obtain a contract. Expenditures incurred by the Group for the purpose of obtaining a contract other than the incremental costs expected to be recovered (e.g., travel expenses incurred regardless of whether the contract was acquired) are recorded in the current profits and losses at the time of occurrence, except those clearly undertaken by the customer.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

12. 合同成本(續)

(2) 與合同成本有關的資產的攤銷

本集團與合同成本有關的資產採用與該資產相關的商品收入確認相同的基礎進行攤銷，計入當期損益。

(3) 與合同成本有關的資產的減值

本集團在確定與合同成本有關的資產的減值損失時，首先對按照其他相關企業會計準則確認的、與合同有關的其他資產確定減值損失；然後根據其賬面價值高於本集團因轉讓與該資產相關的商品預期能夠取得的剩餘對價以及為轉讓該相關商品估計將要發生的成本這兩項差額的，超出部分應當計提減值準備，並確認為資產減值損失。

以前期間減值的因素之後發生變化，使得前述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應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。

12. Contractual costs (continued)

(2) *Amortization of assets related to contractual costs*

The Group's assets related to contract costs shall be amortized on the same basis as the commodity income recognition related to the assets, and shall be included in the current profits and losses.

(3) *Impairment of assets related to contractual costs*

In determining impairment losses of assets related to contract costs, the Group first determines impairment losses in accordance with other relevant enterprise accounting standards and other assets related to the contract; then determines impairment losses in accordance with their book value higher than the residual consideration expected by the Group for the transfer of commodities related to the asset and estimates the costs to be incurred for the transfer of the related commodities. If the difference between the two items exceeds the allowance for impairment, the provision for impairment shall be calculated and the impairment loss of assets shall be considered.

After the factors of impairment in the previous period have changed, and the above-mentioned balance is higher than the book value of the asset, the provision for asset impairment which was originally calculated shall be transferred back to the current profit and loss, but the book value of the asset after the transfer shall not exceed the book value of the asset on the transfer date assumed that the provision for asset impairment is not included.

四、重要會計政策及會計估計(續)

13. 長期股權投資

本集團長期股權投資主要是對子公司的投資、對聯營企業的投資和對合營企業的投資。

本集團對共同控制的判斷依據是所有參與方或參與方組合集體控制該安排，並且該安排相關活動的政策必須經過這些集體控制該安排的參與方一致同意。

本集團直接或通過子公司間接擁有被投資單位20%（含）以上但低於50%的表決權時，通常認為對被投資單位具有重大影響。持有被投資單位20%以下表決權的，還需要綜合考慮在被投資單位的董事會或類似權力機構中派有代表、或參與被投資單位財務和經營政策制定過程、或與被投資單位之間發生重要交易、或向被投資單位派出管理人員、或向被投資單位提供關鍵技術資料等事實和情況判斷對被投資單位具有重大影響。

對被投資單位形成控制的，為本集團的子公司。通過同一控制下的企業合併取得的長期股權投資，在合併日按照取得被合併方在最終控制方合併報表中淨資產的賬面價值的份額作為長期股權投資的初始投資成本。被合併方在合併日的淨資產賬面價值為負數的，長期股權投資成本按零確定。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Long-term Equity Investment

Long-term equity investments of the Group comprise the investment towards subsidiaries and investments towards associates and joint ventures.

The Group's judgment on joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of parties sharing control.

If the Group holds, directly or indirectly (e.g., through subsidiaries) more than 20% but lower than 50% of the voting power of the investee, it is presumed that the entity has significant influence. If the Group holds, directly or indirectly (e.g., Through subsidiaries) less than 20% of the voting power of the investee, the representation on the board of directors or equivalent governing body of the investee, or participation in financial and operation policy-making process, or the material transaction between the entity and the investee, or expedition of management personnel, or the provision of essential technical information will be considered.

A subsidiary company of the Group is the entity that controls the invested unit. As for long-term equity investment acquired through a business combination under common control, the initial recognition is measured in accordance with the proportion of the book value of the owner's equity of the merged party in ultimately control party's consolidated financial statements. If the book value of the net assets of the merged party is negative on the date of merger, the cost of long-term equity investment shall be fixed at zero.

四、重要會計政策及會計估計(續)

13. 長期股權投資(續)

通過多次交易分步取得同一控制下被投資單位的股權，最終形成企業合併的，應在取得控制權的報告期，補充披露在母公司財務報表中的長期股權投資的處理方法。例如：通過多次交易分步取得同一控制下被投資單位的股權，最終形成企業合併，屬於一攬子交易的，本集團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，在合併日，根據合併後享有被合併方淨資產在最終控制方合併財務報表中的賬面價值的份額作為長期股權投資的的初始投資成本。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，沖減留存收益。

通過非同一控制下的企業合併取得的長期股權投資，以合併成本作為初始投資成本。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Long-term Equity Investment (continued)

If a company acquires the equity of the invested entity under common control step by step through multiple transactions and eventually forms a merger, it shall supplement the method of dealing with the long-term equity investment disclosed in the financial statements of the parent company during the reporting period of acquiring the control right. For example, the investee's equity is acquired step by step under common control through multiple transactions, and eventually the enterprise merges, which belongs to a package transaction. The Group will treat all transactions as a control transaction. If it does not belong to the package transaction, the initial investment cost of the long-term equity investment shall be the share of the net assets of the merged party in the book value of the final controlling party's consolidated financial statements on the date of merger. The capital reserve is adjusted by the difference between the initial investment cost and the book value of the long-term equity investment before the merger, plus the sum of the book value of the new share payment on the merger day, and if the capital reserve is insufficient to be reduced, the retained earnings shall be reduced.

The initial investment cost is the actual acquisition cost if the long-term equity investment is acquired through a business combination not under common control.

四、重要會計政策及會計估計(續)

13. 長期股權投資(續)

通過多次交易分步取得非同一控制下被投資單位的股權，最終形成企業合併的，應在取得控制權的報告期，補充披露在母公司財務報表中的長期股權投資成本處理方法。例如：通過多次交易分步取得非同一控制下被投資單位的股權，最終形成企業合併，屬於一攬子交易的，本集團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，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採用權益法核算的，原權益法核算的相關其他綜合收益暫不做調整，在處置該項投資時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理。購買日之前持有的股權在可供出售金融資產中採用公允價值核算的，原計入其他綜合收益的累計公允價值變動在合併日轉入當期投資損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Long-term Equity Investment (continued)

If a company acquires the equity of the invested entity not under common control step by step through multiple transactions and eventually forms a merger, it shall supplement the method of dealing with the cost of long-term equity investment disclosed in the financial statements of the parent company during the reporting period of acquiring the control right. For example, the investee's shares are acquired step by step through multiple transactions, and eventually a merger of enterprises is formed, which belongs to a package transaction, the Group will treat all transactions as a control transaction. If the transaction does not belong to the package transaction, the initial investment cost shall be accounted for according to the book value of the original equity investment and the sum of the additional investment cost. If the equity held is accounted for by equity method before the acquisition date, the other comprehensive income accounted by the original equity method will not be adjusted temporarily, and when dealing with the investment, the same basis as the assets or liabilities directly disposed of by the invested entity shall be adopted for accounting treatment. If the equity held prior to the purchase date is accounted for at fair value in the financial assets available for sale, the cumulative changes in fair value originally included in other comprehensive gains are transferred to the current investment gains and losses on the consolidation date.

四、重要會計政策及會計估計(續)

13. 長期股權投資(續)

除上述通過企業合併取得的長期股權投資外，以支付現金取得的長期股權投資，按照實際支付的購買價款作為投資成本；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投資成本；投資者投入的長期股權投資，按照投資合同或協議約定的價值作為投資成本。

本集團對子公司投資採用成本法核算，對合營企業及聯營企業投資採用權益法核算。

後續計量採用成本法核算的長期股權投資，在追加投資時，按照追加投資支付的成本額公允價值及發生的相關交易費用增加長期股權投資成本的賬面價值。被投資單位宣告分派的現金股利或利潤，按照應享有的金額確認為當期投資收益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Long-term Equity Investment (continued)

In addition to the above-mentioned long-term equity investments obtained through enterprise mergers, long-term equity investments obtained by paying cash shall be regarded as investment costs according to the purchase price actually paid; long-term equity investments obtained by issuing equity securities shall be regarded as investment costs according to the fair value of issuing equity securities; long-term equity investments invested by investors shall be regarded as investment costs in accordance with investment contracts or agreements.

The Group adopts cost method to account for subsidiary investment and equity method to account for joint venture and joint venture investment.

The book value of the cost of long-term equity investment which based on cost method in subsequent measurement will increase according to the fair value of the cost paid by the additional investment and the related transaction costs when additional investment is made. The cash dividend or profit declared by the invested entity shall be recognized as the current investment income according to the amount taken.

四、重要會計政策及會計估計(續)

13. 長期股權投資(續)

後續計量採用權益法核算的長期股權投資，隨著被他投資單位所有者權益的變動相應調整增加或減少長期股權投資的賬面價值。其中在確認應享有被投資單位淨損益的份額時，以取得投資時被投資單位各項可辨認資產等的公允價值為基礎，按照本集團的會計政策及會計期間，並抵銷與聯營企業及合營企業之間發生的內部交易損益按照持股比例計算歸屬於投資企業的部分，對被投資單位的淨利潤進行調整後確認。

處置長期股權投資，其賬面價值與實際取得價款的差額，計入當期投資收益。採用權益法核算的長期股權投資，因被投資單位除淨損益以外所有者權益的其他變動而計入所有者權益的，處置該項投資時將原計入所有者權益的部分按相應比例轉入當期投資損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Long-term Equity Investment (continued)

The book value of long-term equity investment which uses equity method in subsequent measurement will increase or decrease accordingly with the change of owner's equity of other invested units. Among them, when confirming the share of the net profit and loss of the invested unit, based on the fair value of the identifiable assets of the invested unit at the time of acquiring the investment, and in accordance with the accounting policies and accounting period of the group, and offsetting the internal transaction gains and losses occurring between the joint venture and the joint venture, which belong to the invested enterprise according to the share-holding ratio, the net value of the invested unit shall be calculated. Profit is confirmed after adjustment.

When the long-term equity investment is disposed, the difference between its book value and the actual price obtained shall be included in the current investment income. If a long-term equity investment calculated by the equity method is included in the owner's rights and interests due to other changes in the owner's rights and interests other than net profit and loss of the invested entity, the portion originally included in the owner's rights and interests shall be transferred to the current investment profit and loss according to the corresponding proportion when disposing of the investment.

四、重要會計政策及會計估計(續)

13. 長期股權投資(續)

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可供出售金融資產核算，剩餘股權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。

因處置部分長期股權投資喪失了對被投資單位控制的，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，處置股權賬面價值和處置對價的差額計入投資收益，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，改按可供出售金融資產的有關規定進行會計處理，處置股權賬面價值和處置對價的差額計入投資收益，剩餘股權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投資損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Long-term Equity Investment (continued)

If the joint control or significant influence on the invested unit is lost due to the disposal of part of the equity investment, the residual equity after disposal shall be accounted for financial assets available for sale. The difference between the fair value and book value of the remaining equity on the date of the loss of joint control or significant influence shall be included in the current profits and losses. The other comprehensive income of the original equity investment confirmed by the equity method shall be accounted for on the same basis as the assets or liabilities directly disposed of by the invested entity when the equity method is terminated.

If the disposal of part of the long-term equity investment loses control over the invested entity, the residual equity after disposal can exercise joint control or exert significant influence on the invested entity, the balance between the book value of the disposal equity and the disposal consideration shall be accounted for as the investment income, and the residual equity shall be accounted for by the equity method after disposal. If the residual equity cannot exert joint control or exert significant influence on the invested unit, it shall be accounted for according to the relevant provisions of the financial assets available for sale. The difference between the book value of the disposal equity and the book value of the disposal equity shall be included in the investment income. The difference between the fair value of the residual equity on the day of losing control and the book value shall be included in the current investment profit and loss.

四、重要會計政策及會計估計(續)

13. 長期股權投資(續)

本集團對於分步處置股權至喪失控股權的各項交易不屬於一攬子交易的，對每一項交易分別進行會計處理。屬於「一攬子交易」的，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交易處置價款與所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，到喪失控制權時再一併轉入喪失控制權的當期損益。

14. 投資性房地產

投資性房地產包括已出租的土地使用權和以出租為目的的建築物以及正在建造或開發過程中將來用於出租的建築物，以成本進行初始計量。與投資性房地產有關的後續支出，在相關的經濟利益很可能流入本集團且其成本能夠可靠的計量時，計入投資性房地產成本；否則，於發生時計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Long-term Equity Investment (continued)

If the transaction from step-by-step disposal to the loss of controlling rights does not belong to the package of transaction, each transaction is accounted for separately. In a "package transaction", transactions are treated as a transaction to dispose of subsidiaries and lose control rights. However, before the loss of control rights, the difference between the disposal price of each transaction and the book value of the long-term equity investment corresponding to the disposed equity is recognized as other comprehensive income, and when the control rights are lost, it will be transferred to current profits and losses of losing control rights.

14. Investment Properties

Investment properties comprise land-use rights and buildings which are held for long-term rental yields and not occupied by the Group, and uncompleted buildings which are intended to hold for rent. Investment properties are initially recognized at cost. The subsequently costs shall be added to the initial costs of the investment properties when the economic benefit related is likely to realize and is measurable. Or else, it should be stated in current profit or loss.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. 投資性房地產(續)

投資性房地產折舊(攤銷)採用年限平均法並按其入賬價值減去預計淨殘值後在預計使用壽命內計提。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：

14. Investment Properties (continued)

Depreciation (or amortization) of investment properties is calculated using a straight-line method to allocate the depreciable amounts (cost less residual value) over the estimated useful life. Below is the table of estimated useful lives, residual value rate and annual depreciation (amortization) rates:

類別 Category	預計使用壽命 Estimated useful life	預計淨殘值率(%) Estimated residual value rates (%)	年折舊率(%) Annual depreciation rate (%)
房屋及建築物(含土地使用權) Buildings (including the land-use right)	30-50年 30-50 years	0.00-5.00 0.00-5.00	1.90-3.33 1.90-3.33

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

If the usage is changed into owner-occupied, the investment property is reclassified into a property, plant and equipment or an intangible asset since the day the change has been made. On the contrary, the fix or intangible asset is transferred into investment property if the usage of these properties is to earn rentals or capital appreciations. When a transfer occurs, the previous carrying amount shall be used as the new book value.

對投資性房地產的預計使用壽命、預計淨殘值和折舊方法於每年年度終了進行覆核並作適當調整。

The estimated useful lives, estimated residual value rates and depreciation method shall be annually reviewed and adjusted properly.

四、重要會計政策及會計估計(續)

14. 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計入當期損益。

當投資性房地產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

15. 固定資產

(1) 固定資產確認及初始計量

固定資產包括房屋及建築物、機器設備、運輸工具、辦公及電子設備等。本集團固定資產是指同時具有以下特徵，即為生產商品、提供勞務、出租或經營管理而持有的，使用年限超過一年的有形資產。

固定資產在與其有關的經濟利益很可能流入本集團、且其成本能夠可靠計量時予以確認。購置或新建的固定資產按取得時的成本進行初始計量。本集團在進行公司制改建時，國有股股東投入的固定資產，按國有資產管理部門確認的評估值作為入賬價值。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. Investment Properties (continued)

An investment property shall be derecognized on disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from its disposal. The gains from sale, transfer, written-off or destroy of the investment properties less the carrying amount and relevant taxes shall be recognized in current profit or loss.

When an investment property's recoverable amount is lower than its carrying amount, the carry amount shall be decreased to the recoverable amount.

15. Property, Plant and Equipment

(1) Recognition and Initial measurement of property, plant and equipment

Property, plant and equipment comprise buildings, machineries, transportations, office and electronic equipment, etc. Property, plant and equipment of the group refer to the tangible assets with a service life of more than one year held for the production of goods, provision of labor services, lease or operation and management.

Property, plant and equipment are recognized when it is probable that the future economic benefits associated with the assets will flow into the entity, and the cost of the asset can be measured reliably. It is recognized at purchase cost or construction cost for the initial cost. The state-owned property, plant and equipment were recognized at the evaluation price during the system-changing of the state-owned enterprise.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

15. 固定資產(續)

15. Property, Plant and Equipment (continued)

(1) 固定資產確認及初始計量(續)

與固定資產有關的後續支出，在與其有關的經濟利益很可能流入本集團且其成本能夠可靠計量時，計入固定資產成本；對於被替換的部分，終止確認其賬面價值；所有其他後續支出於發生時計入當期損益。

(1) Recognition and Initial measurement of property, plant and equipment (continued)

Subsequent recognition is recorded when the future economic benefits associated with the asset is likely to flow into the entity and the cost of the asset can be measured reliably. The value of the replaced part shall be derecognized its carrying amount. The other subsequent expenses are recognized in the current profit or loss.

(2) 固定資產的折舊方法

固定資產折舊採用年限平均法並按其入賬價值減去預計淨殘值後在預計使用壽命內計提。對計提了減值準備的固定資產，則在未來期間按扣除減值準備後的賬面價值及依據尚可使用年限確定折舊額。

(2) Depreciation of property, plant and equipment

Depreciation is calculated using a straight-line method to allocate the depreciable amounts (cost less residual value) over the estimated useful life. As for the property, plant and equipment with impairment provisions, the Depreciation is calculated using a straight-line method to allocate the depreciable amounts (cost less residual and impairment value) over the estimated useful life.

序號 Serial number	類別 Category	折舊年限(年) Estimated useful lives (years)	預計殘值率(%) Estimated residual value (%)	年折舊率(%) Annual depreciation rate (%)
1	房屋及建築物 Buildings	20-50年 20-50 years	3.00-5.00	1.90至4.85 1.90-4.85
2	機器設備 Machinery equipment	7-28年 7-28 years	5.00	3.39至13.57 3.39-13.57
3	運輸工具 Transportations	6-12年 6-12 years	5.00	7.92至15.83 7.92-15.83
4	辦公及電子設備 Office equipment	3-14年 3-14 years	5.00	6.79至31.67 6.79-31.67

四、重要會計政策及會計估計(續)

15. 固定資產(續)

(2) 固定資產的折舊方法(續)

對固定資產的預計使用壽命、預計淨殘值和折舊方法於每年年度終了進行覆核並作適當調整。

當固定資產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

(3) 固定資產的處置

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

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

15. Property, Plant and Equipment (continued)

(2) Depreciation of property, plant and equipment (continued)

The estimated useful lives, estimated residual value rate and depreciation method shall be annually reviewed and adjusted properly.

When the recoverable amount of property, plant and equipment is lower than the carrying amounts, the carrying amounts shall be decreased to the recoverable amounts.

(3) Disposal of property, plant and equipment

The property, plant and equipment should be derecognized on disposal or when the property, plant and equipment is permanently withdrawn from use and no future economic benefits are expected from its disposal. The gains from sale, transfer, written-off or destroy of the property, plant and equipment less the carrying amount and relevant taxes shall be recognized in current profit or loss.

四、重要會計政策及會計估計(續)

16. 在建工程

在建工程在達到預定可使用狀態之日起，根據工程預算、造價或工程實際成本等，按估計的價值結轉固定資產，次月起開始計提折舊，待辦理了竣工決算手續後再對固定資產原值差異進行調整。

17. 借款費用

本集團發生的可直接歸屬於需要經過相當長時間的購建活動才能達到預定可使用狀態之資產的購建的借款費用，在資產支出及借款費用已經發生、為使資產達到預定可使用狀態所必要的購建活動已經開始時，開始資本化並計入該資產的成本。當購建的資產達到預定可使用狀態時停止資本化，其後發生的借款費用計入當期損益。如果資產的購建活動發生非正常中斷，並且中斷時間連續超過3個月，暫停借款費用的資本化，直至資產的購建活動重新開始。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

16. Construction in Progress

Construction in progress is recognized according to the actual costs. The actual costs include construction cost, installment cost, borrowing costs eligible for capitalization and other necessary expenses incurred in order to make the construction in progress ready to use. When construction in progress reaches the predetermined usable state, it should be transferred to fixed asset and be depreciated from the next month. The difference in the original value of Property, Plant and Equipment shall be adjusted after the final account procedures are completed.

17. Borrowings costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalized during the period of time that is required to complete and prepare the asset for its intended use or sale. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use or sale. Capitalization should cease when substantially all of the activities necessary to prepare the asset for its intended use or sale are complete. Capitalization should be suspended during periods in which active development is interrupted abnormally for more than 3 months. And it recapitalized when the abnormal interruption is over.

四、重要會計政策及會計估計(續)

17. 借款費用(續)

專門借款當期實際發生的利息費用，扣除尚未動用的借款資金存入銀行取得的利息收入或進行暫時性投資取得的投資收益後的金額予以資本化；一般借款根據累計資產支出超過專門借款部分的資產支出加權平均數乘以所佔用一般借款的資本化率，確定資本化金額。資本化率根據一般借款加權平均利率計算確定。

18. 使用權資產

使用權資產，是指本集團作為承租人可在租賃期內使用租賃資產的權利。本集團租賃資產的類別主要包括房屋建築物、機器設備及場地使用權。

(1) 初始計量

在租賃期開始日，本集團按照成本對使用權資產進行初始計量。該成本包括下列四項：①租賃負債的初始計量金額，即將尚未支付的租賃付款額的現值確認為租賃負債，短期租賃和低價值資產租賃除外；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發生的初始直接費用，即為達成租賃所發生的增量成本；④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，屬於為生產存貨而發生的除外。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

17. Borrowings costs (continued)

The actual interest costs incurred by the funds borrowed specifically less the interest earned by the unused part deposited in the bank or any income earned on the temporary investment shall be capitalized; where funds are part of a general pool, the eligible amount is determined by applying a capitalization rate to the expenditure on that asset. The capitalization rate will be the weighted average of the borrowing costs applicable to the general pool.

18. Right-of-use assets

Right-of-use assets refer to the right of the Group as a lessee to use leased assets during the lease term. The types of leased assets of the Group mainly include buildings, machinery and equipment and site use rights.

(1) Initial measurement

At the start of the lease period, the Group initially measures the right-of-use asset at cost. The cost includes the following four items: (i) The initial measurement amount of the lease liability, that is, the present value of the outstanding lease payments is recognized as the lease liability, except for short-term leases and leases of low-value assets; (ii) Lease payments paid on or before the start of the lease period, where lease incentives exist, deduct the relevant amount of lease incentives already enjoyed; (iii) The initial direct costs incurred, that is, the incremental costs incurred to reach the lease; (iv) Expected costs incurred to demolish and remove leased assets, rehabilitate the site where the leased assets are located, or restore leased assets to the state agreed in the lease terms, except for costs incurred for the production of inventory.

四、重要會計政策及會計估計(續)

18. 使用權資產(續)

(2) 後續計量

在租賃期開始日後，本集團採用成本模式對使用權資產進行後續計量，即以成本減累計折舊及累計減值損失計量使用權資產。

本集團按照租賃準則有關規定重新計量租賃負債的，相應調整使用權資產的賬面價值。

(3) 使用權資產的折舊

自租賃期開始日起，本集團對使用權資產計提折舊。使用權資產通常自租賃期開始的當月計提折舊。計提的折舊金額根據使用權資產的用途，計入相關資產的成本或者當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

18. Right-of-use assets (continued)

(2) Subsequent measurement

After the start of the lease period, the Group adopts a cost model for subsequent measurement of the right-of-use asset, that is, the cost-of-use asset is measured at cost less accumulated depreciation and accumulated impairment losses.

If the Group remeasures the lease liability in accordance with the relevant provisions of the lease standards, the book value of the right-of-use asset shall be adjusted accordingly.

(3) Depreciation of right-of-use assets

From the start of the lease period, the Group depreciates the right-of-use assets. The right-of-use asset is generally depreciated from the month in which the lease term begins. The amount of depreciation accrued is included in the cost of the relevant asset or the current profit or loss based on the use of the right-of-use asset.

四、重要會計政策及會計估計(續)

18. 使用權資產(續)

(3) 使用權資產的折舊(續)

本集團在確定使用權資產的折舊方法時，根據與使用權資產有關的經濟利益的預期消耗方式做出決定，以直線法對使用權資產計提折舊。

本集團在確定使用權資產的折舊年限時，遵循以下原則：能夠合理確定租賃期屆滿時取得租賃資產所有權的，在租賃資產剩餘使用壽命內計提折舊；無法合理確定租賃期屆滿時能夠取得租賃資產所有權的，在租賃期與租賃資產剩餘使用壽命兩者孰短的期間內計提折舊。

如果使用權資產發生減值，本集團按照扣除減值損失之後的使用權資產的賬面價值，進行後續折舊。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

18. Right-of-use assets (continued)

(3) Depreciation of right-of-use assets (continued)

When determining the depreciation method of the right-of-use asset, the Group makes a decision based on the expected consumption of the economic benefits related to the right-of-use asset, and depreciates the right-of-use asset on a straight-line basis.

When determining the depreciation period of the right-of-use asset, the Group adheres to the following principles: If it can reasonably determine the ownership of the leased asset at the end of the lease period, depreciation will be accrued within the remaining useful life of the leased asset; it cannot be reasonably determined that the lease can be obtained when the lease period expires For asset ownership, depreciation is accrued during the shortest period between the lease term and the remaining useful life of the leased asset.

If the right-of-use asset is impaired, the Group depreciates the book value of the right-of-use asset after deducting impairment losses.

四、重要會計政策及會計估計(續)

19. 無形資產

無形資產包括土地使用權、專有技術、商標、客戶關係、特許經營權及軟件等，以成本計量。公司制改建時國有股股東投入的無形資產，按國有資產管理部門確認的評估值作為入賬價值。

(1) 無形資產類別

1) 土地使用權

土地使用權按使用年限30至50年平均攤銷。外購土地及建築物的價款難以在土地使用權與建築物之間合理分配的，全部作為固定資產。

2) 專有技術

所有者投入的專有技術按照投資時投資雙方確認的價值入賬，並按預計使用年限10年平均攤銷。本集團於2011年收購子公司所取得的專有技術，按照收購時評估的結果入賬，並採用直線法按預計使用年限6至10年平均攤銷。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

19. Intangible Assets

Intangible assets comprise the land-use rights, technical know-how, brand, customer relationships, franchise rights and software etc, it is recognized at cost. The state-owned intangible assets were recognized at the evaluation price during the system-changing of the state-owned enterprise.

(1) Categories of intangible assets

1) Land-use right

Depreciation is calculated using a straight-line method to allocate the depreciable amounts over the useful life of 30 to 50 years. If it is difficult to identify the purchase price of the land-use right to that of the building, the whole price is recognized as a fixed asset.

2) Technical know-how

Technical know-how is shown at cost as all investors agreed. Amortization is calculated using the straight-line method to allocate the cost of technical know-how over its estimated useful life of 10 years. The Group acquired all of the technical know-how which is acquired by the subsidiaries and should be recognized at fair value at the acquisition date in 2011. And the estimated useful life is 6 to 10 years.

四、重要會計政策及會計估計(續)

19. 無形資產(續)

(1) 無形資產類別(續)

3) 商標及客戶關係

商標及客戶關係為本集團於2010年度收購子公司產生，按照收購時評估的結果入賬。其中商標為使用壽命不確定的無形資產，於持有期間無需攤銷，在每個會計期間進行減值測試；客戶關係採用直線法按預計使用年限10-12年平均攤銷。

4) 軟件

軟件按取得時實際支付的價款入賬，並按預計使用年限2至10年平均攤銷。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

19. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

3) Brand and customer relationships

Brand and customer relationships are recognized at fair value at the acquisition date in a business combination in 2010. Since the brand has an indefinite useful life, brand shall not be amortized during the useful life and should be tested annually for impairment. Customer relationships shall be amortized using the straight-line method over their estimated useful lives of 10 to 12 years.

4) Software

Software licenses are capitalized by the purchase price and are amortized over their estimated useful lives of 2 to 10 years.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

19. 無形資產(續)

19. Intangible Assets (continued)

(1) 無形資產類別(續)

(1) Categories of intangible assets (continued)

5) 特許經營權

本集團涉及若干服務特許經營安排，本集團按照授權當局所訂的預設條件，為授權當局開展工程建設，以換取有關資產的經營權。特許經營安排下的資產列示為無形資產或應收特許經營權的授權當局的款項。

合同規定基礎設施建成後的一定期間內，可以無條件地自授權當局收取確定金額的貨幣資金或其他金融資產的；或在提供經營服務的收費低於某一限定金額的情況下，授權當局按照合同規定負責補償有關差價的，在確認收入的同時確認金融資產。

合同規定在有關基礎設施建成後，從事經營的一定期間內有權利向獲取服務的對象收取費用，但收費金額不確定的，該權利不構成一項無條件收取現金的權利，在確認收入的同時確認無形資產。

5) Franchise rights

The Group engages in certain service concession arrangements in which the Group carries out construction work for the granting authority and receives in exchange a right to operate the assets concerned in accordance with the pre-established conditions set by the granting authority. The franchise rights are classified as intangible assets or accounts receivable from the granting authority.

According to the contract, in a certain period after the construction, the Group is entitled to receive a certain number of monetary resources or other financial assets from the granting authority; or when the charge for the user is lower than a certain limitation, the granting authority will compensate for the difference, which is shown as financial assets while the Group recognize the revenue.

Also, if the operator receives a right to charge user within a certain period, but the amount is uncertain and unable to claim a right for accounts receivable, it is stated as an intangible asset while recognizing the revenue.

四、重要會計政策及會計估計(續)

19. 無形資產(續)

(1) 無形資產類別(續)

5) 特許經營權(續)

如適用無形資產模式，則本集團會將該等特許經營安排下相關的非流動資產於資產負債表內列作無形資產類別中的特許經營使用權。於特許經營安排的相關基建項目落成後，特許經營使用權根據無形資產模式在特許經營期內以直線法進行攤銷。

如適用金融資產模式，則本集團將該等特許經營安排下的資產於資產負債表內列做金融資產。於特許經營安排的相關基建項目落成後，金融資產在特許經營期內按照實際利率法計算利息並確認損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

19. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

5) Franchise rights (continued)

If intangible assets model is applicable, the Group classifies the relevant non-current assets linked to the long-term investment in these franchise arrangements as "franchise rights" within under intangible assets classification on the consolidated balance sheet. Once the relevant infrastructure projects under the franchise arrangements have been completed, the franchise rights will be amortized over the term of the franchise period on the straight-line basis under the intangible assets model.

If financial assets model is applicable, the Group classifies the assets under these franchise arrangements as financial assets on the consolidated balance sheet. Once the relevant infrastructure projects under the franchise arrangements have been completed, the interest of financial assets will be calculated using effective interest rate method and related gain/(loss) will be charged to the profit or loss within the franchise period.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

19. 無形資產(續)

19. Intangible Assets (continued)

(1) 無形資產類別(續)

(1) Categories of intangible assets (continued)

6) 研究與開發

內部研究開發項目支出根據其性質以及研發活動最終形成無形資產是否具有較大不確定性，被分為研究階段支出和開發階段支出。

研究階段的支出，於發生時計入當期損益；開發階段的支出，同時滿足下列條件的，予以資本化：

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 管理層具有完成該無形資產並使用或出售的意圖；

③ 能夠證明該無形資產將如何產生經濟利益；

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；

6) Research and development

Internal research and development costs will be separated into research expenditure and development cost based on their nature and whether there is great uncertainty of the research and development will finally form an intangible asset.

Research expenditure is recognized as expenses as incurred. Costs incurred on development projects are recognized as intangible assets when all the following criteria are fulfilled:

(a) It is technically feasible to complete the intangible asset so that it will be available for use or sale;

(b) Management intends to complete the intangible asset to use or sell it;

(c) It can be demonstrated how the intangible asset will generate probable future economic benefits;

(d) Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and

四、重要會計政策及會計估計(續)

19. 無形資產(續)

(1) 無形資產類別(續)

6) 研究與開發(續)

⑤ 歸屬於該無形資產開發階段的支出能夠可靠地計量。

不滿足上述條件的開發階段的支出，於發生時計入當期損益。以前期間已計入損益的開發支出不在以後期間重新確認為資產。已資本化的開發階段的支出在資產負債表上列示為開發支出，自該項目達到預定用途之日起轉為無形資產。

(2) 無形資產減值

當無形資產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

(3) 定期覆核使用壽命和攤銷方法

對使用壽命有限的無形資產的預計使用壽命及攤銷方法於每年年度終了進行覆核並作適當調整。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

19. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

6) Research and development (continued)

(e) The expenditure attributable to the intangible asset during its development can be reliably measured.

If development costs don't meet the above criteria, they are recognized as an expense as incurred. Development costs previously recognized as an expense cannot be reclassified as an intangible asset in subsequent periods. Capitalized costs are recorded as development expenditures on balance sheet and are transferred into intangible assets only after technical and commercial feasibility of the asset for sale or use have been established.

(2) Impairment of intangible assets

When the recoverable amount is lower than its carrying amount, the carrying amount of the asset shall be written down to the recoverable amount.

(3) Regular review of the useful lives and the amortization method

As for intangible asset with a definite useful life, the useful lives and depreciation method shall be annually reviewed and adjusted properly.

四、重要會計政策及會計估計(續)

20. 長期資產減值

本集團於每一資產負債表日對長期股權投資、採用成本模式計量的投資性房地產、固定資產、在建工程、使用權資產、使用壽命有限的無形資產、經營租賃資產等項目進行檢查，當存在減值跡象時，本集團進行減值測試。對商譽和使用壽命不確定的無形資產，無論是否存在減值跡象，每期末均進行減值測試。

可收回金額根據資產的公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者之間較高者確定。本集團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。資產組的認定，以資產組產生的主要現金流入是否獨立於其他資產或者資產組的現金流入為依據。當資產或者資產組的可收回金額低於其賬面價值時，本集團將其賬面價值減記至可收回金額，減記的金額計入當期損益，同時計提相應的資產減值準備。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

20. Impairment of long-term assets

At the end of each reporting period, long-term equity investments, investment property carried at cost, property, plant and equipment, construction in progress, right-of-use asset, intangible assets with definite useful lives and operating lease assets are assessed for impairment by the Group when there is any indication that an asset may be impaired. Goodwill and intangible assets with indefinite useful lives shall be assessed for impairment at the end of each reporting period no matter there is any indication for impairment or not.

The recoverable amount is the higher of an asset's fair value less costs of disposal and its value in use. The recoverable amount should be determined for an individual asset. If it is not possible to determine the recoverable amount for an individual asset, the recoverable amount shall be determined for cash-generating units in which the asset included. The identification of an asset's cash-generating unit shall be based on whether the main cash inflows generated by the asset's cash-generating unit are independent of the cash inflows from other assets or cash-generating units. When the recoverable amount of an asset or a cash-generating unit is less than its carrying amount, the carrying amount shall be written down to its recoverable amount. The reduction shall be recognized as the current profit or loss, and the corresponding provision for impairment of assets is also recognized.

四、重要會計政策及會計估計(續)

20. 長期資產減值(續)

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，首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，確認相應的減值損失。然後對包含商譽的資產組或者資產組組合進行減值測試，比較其賬面價值與可收回金額，如可收回金額低於賬面價值的，減值損失金額首先抵減分攤至資產組或者資產組組合中商譽的賬面價值，再根據資產組或者資產組組合中除商譽之外的其他各項資產的賬面價值所佔比重，按比例抵減其他各項資產的賬面價值。

上述資產的減值損失一經確認，在以後會計期間不予轉回。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

20. Impairment of long-term assets (continued)

When testing the impairment of relevant cash-generating units or groups of cash-generating units containing goodwill, if there are signs of impairment of cash-generating units or groups of cash-generating units related to goodwill, the impairment test of cash-generating units or cash-generating units without goodwill is carried out first, and the recoverable amount is calculated to confirm the corresponding impairment loss. Then the impairment test is carried out on the cash-generating units or groups of cash-generating units containing goodwill, and the carrying amount and the recoverable amount are compared. If the recoverable amount is lower than the carrying amount, the impairment loss is allocated first to reduce the carrying amount of goodwill allocated to the cash-generating units or groups of cash-generating units; and then, reduce the carrying amounts of the other assets included in the cash-generating units or groups of cash-generating units pro rata on the basis.

Reversal of an impairment loss for the above assets is prohibited.

四、重要會計政策及會計估計(續)

21. 長期待攤費用

長期待攤費用包括經營租入固定資產改良及其他已經發生但應由本期和以後各期負擔的、分攤期限在一年以上的各項費用，按預計受益期間分期平均攤銷，並以實際支出減去累計攤銷後的淨額列示。

對於長期待攤費用中的模具，採用年限平均法分攤至受益期間。

22. 合同負債

本集團將已收或應收客戶對價而應向客戶轉讓商品的義務作為合同負債列示，如企業在轉讓承諾的商品之前已收取的款項。

本集團將同一合同下的合同資產和合同負債相互抵消後以淨額列示。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

21. Long-term deferred expenses

Long-term deferred expenses include the improvement expenditures of property, plant and equipment under operating lease, and other expenses which incurred in the current period but are required to be amortized for more than one fiscal period. Long-term deferred expenses are amortized on the straight-line basis over the expected benefit period and are recorded as the actual expenses less the accumulated amortization.

As for the molds stated in the long-term deferred expenses, the service life average method is used to apportion them to the benefit period.

22. Contract liabilities

The Group lists the obligations it has received or receivable from customers to transfer goods to customers as contract liabilities, such as the amount the company has received before transferring the promised goods.

The Group will show the contract assets and contract liabilities under the same contract as each other in net amounts.

四、重要會計政策及會計估計(續)

23. 職工薪酬

職工薪酬是本集團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，包括短期薪酬、離職後福利、辭退福利和其他長期職工福利等。

短期薪酬包括工資、獎金、津貼和補貼、職工福利費、醫療保險費、工傷保險費、生育保險費、住房公積金、工會和教育經費、短期帶薪缺勤等。本集團在職工提供服務的會計期間，將實際發生的短期薪酬確認為負債，並計入當期損益或相關資產成本。其中，非貨幣性福利按照公允價值計量。

本集團將離職後福利計劃分類為設定提存計劃和設定受益計劃。設定提存計劃是本集團向獨立的基金繳存固定費用後，不再承擔進一步支付義務的離職後福利計劃；設定受益計劃是除設定提存計劃以外的離職後福利計劃。於報告期內，本集團的離職後福利主要是為員工繳納的基本養老保險和失業保險，均屬於設定提存計劃。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

23. Employee Benefits

Employee benefits of the Group refer to rewards or compensations paid for services provided by employees or employer layoffs benefits, which include short-term employee benefits, post-employment benefits, termination benefits and other long-term employee benefits.

Short-term employee benefits include salaries, bonus, allowance and subsidies, staff benefits, medical insurance, employment injury insurance, maternity insurance, housing fund, union and educational appropriations, short-term paid absences, etc. Short-term benefits are recognized as liabilities during the accounting period when employees render service to the Group. Employee benefits are recognized as profit or loss in the current period or allocated to the cost of related assets. The non-monetary benefits are measured at fair value.

Post-employment benefit schemes are classified as defined contribution plan and defined benefit plan. Defined contribution plans of the Group are a kind of post-employment benefit scheme in which the Group pays fixed fees to an independent fund and is no longer obligated to make further payments. Defined benefit plans are post-employment benefit plans other than a defined contribution plans. The post-employment benefits of the Group mainly refer to basic pension and unemployment insurance during this reporting period, both of which belong to the defined contribution plan.

四、重要會計政策及會計估計(續)

23. 職工薪酬(續)

本集團職工參加了由當地勞動和社會保障部門組織實施的社會基本養老保險。本集團以當地規定的社會基本養老保險繳納基數和比例，按月向當地社會基本養老保險經辦機構繳納養老保險費。職工退休後，當地勞動及社會保障部門有責任向已退休員工支付社會基本養老金。本集團在職工提供服務的會計期間，將根據上述社保規定計算應繳納的金額確認為負債，並計入當期損益或相關資產成本。

本集團在職工勞動合同到期之前解除與職工的勞動關係、或者為鼓勵職工自願接受裁減而提出給予補償，在本集團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。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

23. Employee Benefits (continued)

Employees of the Group are all involved in employee's endowment insurance policy implemented by local labour and social security department. The Group makes the monthly payment to the local institution of employee's endowment insurance at a regulated base and proportion. After employees are retired, local labour and social security department has the obligation to pay their basic pension. The payment made according to the policy when employee render service to the Group is recognized as a liability and stated as profit or loss or allocated to the cost of related assets during the period.

When the Group terminates the labor relationship with the employee before the expiration of the labor contract, or proposes compensation to encourage the employee to accept redundancy voluntarily, when the Group cannot unilaterally withdraw the plan to terminate the labor relationship or the redundancy proposal, or when it confirms the costs related to the restructuring involving the payment of dismissal benefits, whichever is earlier, Recognize the liabilities arising from the compensation for the termination of the labor relationship with the employees, and record them into the current profit and loss.

四、重要會計政策及會計估計(續)

23. 職工薪酬(續)

本集團向接受內部退休安排的職工提供內退福利。內退福利是指，向未達到國家規定的退休年齡、經本集團管理層批准自願退出工作崗位的職工支付的工資及為其繳納的社會保險費等。本集團自內部退休安排開始之日起至職工達到正常退休年齡止，向內退職工支付內部退養福利。對於內退福利，本集團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。

預期在資產負債表日起一年內需支付的辭退福利，列示為流動負債。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

23. Employee Benefits (continued)

The Group offers early retirement benefit for the employees who accept the internal retirement arrangement. Early retirement benefit refers to the wages and social insurance paid for the employees who do not attain the statutory retirement age and being approved by the Group's management team for retirement. The Group will pay such retirement benefit for the early retired employee from the date of early retirement to date where statutory retirement age is attained. The basis of accounting treatment for early retirement benefits shall be the same as the termination benefits. If the recognition conditions for termination benefits were satisfied, the employment benefit liabilities generated from wages and social insurance paid for the early retired employees shall be recognized to profit or loss in the current period all at once. Any difference arising from the changes of actuarial assumptions or adjustment of the welfare standard shall be included to the profit and loss in the current period.

The termination benefits expected to be paid within a year since balance sheet day are presented as current liabilities.

四、重要會計政策及會計估計(續)

24. 租賃負債

(1) 初始計量

本集團按照租賃期開始日尚未支付的租賃付款額的現值對租賃負債進行初始計量，短期租賃和低價值資產租賃除外。

1) 租賃付款額

租賃付款額，是指本集團向出租人支付的與在租賃期內使用租賃資產的權利相關的款項，包括：①固定付款額及實質固定付款額，存在租賃激勵的，扣除租賃激勵相關金額；②取決於指數或比率的可變租賃付款額，該款額在初始計量時根據租賃期開始日的指數或比率確定；③本集團合理確定將行使購買選擇權時，購買選擇權的行權價格；④租賃期反映出本集團將行使終止租賃選擇權時，行使終止租賃選擇權需支付的款項；⑤根據本集團提供的擔保餘值預計應支付的款項。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

24. Lease liabilities

(1) Initial measurement

The Group initially measures lease liabilities based on the present value of lease payments that have not been paid at the start of the lease period, except for short-term leases and leases of low-value assets.

1) Lease payment

Lease payments refer to payments made by the Group to the lessor related to the right to use leased assets during the lease period, including: (i)fixed payments and substantial fixed payments, where lease incentives exist, deductions related to lease incentives; (ii)A variable lease payment that depends on the index or ratio, which is determined at the initial measurement based on the index or ratio on the start date of the lease period; (iii)The Group reasonably determines the exercise option purchase price when the purchase option is exercised; (iv)The lease term reflects the amount to be paid when the Group will exercise the option to terminate the lease; (v)The amount expected to be paid based on the residual value of the guarantee provided by the Group.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

24. 租賃負債(續)

24. Lease liabilities (continued)

(1) 初始計量(續)

(1) Initial measurement (continued)

2) 折現率

在計算租賃付款額的現值時，本集團因無法確定租賃內含利率的，採用增量借款利率作為折現率。該增量借款利率，是指本集團在類似經濟環境下為獲得與使用權資產價值接近的資產，在類似期間以類似抵押條件借入資金須支付的利率。該利率與下列事項相關：①本集團自身情況，即集團的償債能力和信用狀況；②「借款」的期限，即租賃期；③「借入」資金的金額，即租賃負債的金額；④「抵押條件」，即標的資產的性質和質量；⑤經濟環境，包括承租人所處的司法管轄區、計價貨幣、合同簽訂時間等。本集團以銀行貸款利率為基礎，考慮上述因素進行調整而得出該增量借款利率。

2) Discount rate

In calculating the present value of lease payments, the Group uses the incremental borrowing rate as the discount rate because it cannot determine the interest rate inherent in the lease. The incremental borrowing interest rate refers to the interest rate payable by the Group to borrow funds with similar mortgage conditions in similar periods in order to obtain assets close to the value of the right-of-use asset in a similar economic environment. The interest rate is related to the following: (i) The Group's own situation, namely the group's solvency and credit status; (ii) The term of the "borrowing", that is, the lease term; (iii) The amount of "borrowed" funds, that is, the amount of the lease liability; (iv) "Mortgage conditions", that is, the nature and quality of the underlying assets; (v) Economic environment, including the jurisdiction in which the lessee is located, the currency of valuation, the time of signing the contract, etc. Based on the bank loan interest rate, the Group adjusted the above factors to obtain the incremental borrowing interest rate.

四、重要會計政策及會計估計(續)

24. 租賃負債(續)

(2) 後續計量

在租賃期開始日後，本集團按以下原則對租賃負債進行後續計量：①確認租賃負債的利息時，增加租賃負債的賬面金額；②支付租賃付款額時，減少租賃負債的賬面金額；③因重估或租賃變更等原因導致租賃付款額發生變動時，重新計量租賃負債的賬面價值。

按照固定的週期性利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，但應當資本化的除外。週期性利率是指本集團對租賃負債進行初始計量時所採用的折現率，或者因租賃付款額發生變動或因租賃變更而需按照修訂後的折現率對租賃負債進行重新計量時，本集團所採用的修訂後的折現率。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

24. Lease liabilities (continued)

(2) Subsequent measurement

After the start of the lease period, the Group conducts subsequent measurement of the lease liability according to the following principles: (i) When confirming the interest of the lease liability, increase the carrying amount of the lease liability; (ii) When paying the lease payment, reduce the carrying amount of the lease liability; (iii) When the lease payment changes due to revaluation or lease change, the book value of the lease liability is remeasured.

The interest expense of the lease liability in each period of the lease period is calculated at a fixed periodic interest rate and is included in the current profit and loss, except for those that should be capitalized. Recurring interest rate refers to the discount rate used by the Group in the initial measurement of lease liabilities, or when lease payments need to be remeasured at a revised discount rate due to changes in lease payments or lease changes, The revised discount rate adopted by the group.

四、重要會計政策及會計估計(續)

24. 租賃負債(續)

(3) 重新計量

在租賃期開始日後，發生下列情形時，本集團按照變動後租賃付款額和修訂後的折現率計算的現值重新計量租賃負債，並相應調整使用權資產的賬面價值。使用權資產的賬面價值已調減至零，但租賃負債仍需進一步調減的，本集團將剩餘金額計入當期損益。①實質固定付款額發生變動；②保餘值預計的應付金額發生變動；③用於確定租賃付款額的指數或比率發生變動；④購買選擇權的評估結果發生變化；⑤續租選擇權或終止租賃選擇權的評估結果或實際行使情況發生變化。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

24. Lease liabilities (continued)

(3) Remeasurement

After the start of the lease period, when the following circumstances occur, the Group remeasures the lease liability based on the changed lease payments and the present value calculated by the revised discount rate, and adjusts the book value of the right-of-use asset accordingly. If the carrying value of the right-of-use asset has been reduced to zero, but the lease liability still needs to be further reduced, the Group will include the remaining amount in the current profit and loss. (i) Changes in the actual fixed payment amount; (ii) Changes in the expected payable amount of the residual value; (iii) Changes in the index or ratio used to determine the lease payment amount; (iv) The evaluation result of the purchase option changes; Changes in the evaluation results or actual exercise of lease options.

四、重要會計政策及會計估計(續)

25. 預計負債

因產品質量保證、虧損合同等形成的現時義務，當履行該義務很可能導致經濟利益的流出，且其金額能夠可靠計量時，確認為預計負債。

預計負債按照履行相關現時義務所需支出的最佳估計數進行初始計量，並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。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；因隨著時間推移所進行的折現還原而導致的預計負債賬面價值的增加金額，確認為利息費用。

於資產負債表日，對預計負債的賬面價值進行覆核並作適當調整，以反映當前的最佳估計數。

預期在資產負債表日起一年內需支付的預計負債，列示為流動負債。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

25. Provision

Present obligations arising as a result of a past event (such as warranty, onerous contract, etc.) are recognized as provision when the performance of such obligations is likely to result in the outflow of economic benefits and the amount can be estimated reliably.

The amount recognized as a provision is the best estimate of the expenditure required to perform the present obligation. Lots of factors, such as risks and uncertainties that surround the underlying events and the time value of money etc., are taken into account. Where the effect of time value of money is material, the best estimate shall be the present value of the future cash flow. Where discounting is used, the increase of a provision to reflect the passage of time shall be recognized as borrowing costs.

Provisions shall be reviewed as at balance sheet date and adjusted to reflect the current best estimates.

Provisions expected to be paid within a year since balance sheet day are presented as current liabilities.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法

本集團的營業收入主要包括商品銷售收入、提供服務收入、建造合同收入、利息收入、租賃合同收入等。

(1) 收入確認原則

本集團在履行了合同中的履約義務，即在客戶取得相關商品或服務的控制權時，確認收入。取得相關商品或服務的控制權，是指能夠主導該商品的使用或該服務的提供並從中獲得幾乎全部的經濟利益。

合同中包含兩項或多項履約義務的，本集團在合同開始時，按照個單項履約義務所承諾商品或服務的單獨售價的相對比例，將交易價格分攤至各單項履約義務，按照分攤至各單項履約義務的交易價格計量收入。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement

The Group's operating revenue mainly includes sales revenue of goods, revenue of providing services, revenue of construction contract, interest income, revenue of leasing contract, etc.

(1) Revenue recognition

The Group shall recognize revenue when the Group satisfies the performance obligation of the contract, that is, the customer obtains control of relevant goods or services. Control of a good or service refers to the ability to direct the use of the good or service, and obtain substantially all of the benefits from the goods or services.

When the contract contains two or more performance obligations, on the inception of the contract, the transaction price is allocated to each separate performance obligation in proportion to the stand-alone price of the promised goods or services, and the revenue is recognized according to the transaction price allocated to each performance obligation.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(1) 收入確認原則(續)

交易價格是本集團因向客戶轉讓商品或服務而預期有權收取的對價金額，不包括代第三方收取的款項。本集團確認的交易價格不超過在相關不確定性消除時累計已確認收入極可能不會發生重大轉回的金額。預期將退還給客戶的款項作為負債不計入交易價格。合同中存在重大融資成分的，本集團按照假定客戶在取得商品或服務控制權時即以現金支付的應付金額確定交易價格。該交易價格與合同對價之間的差額，在合同期間內採用實際利率法攤銷。合同開始日，本集團預計客戶取得商品或服務控制權與客戶支付價款間隔不超過一年的，不考慮合同中存在的重大融資成分；預計客戶取得商品或服務控制權與客戶支付價款間隔超過一年的，考慮合同中存在的重大融資成分。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties. The transaction price confirmed by the Group does not exceed the amount that is highly probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the variable consideration is subsequently resolved. An entity shall recognize a refund liability if the entity expects to refund some or all of the consideration to the customer which is not included in the transaction price. Where there is significant financing component in the contract, the Group shall determine the transaction price on the basis of the amount payable in cash when the customer assumes control of the goods or services. The difference between the transaction price and the contract consideration shall be amortized by the effective interest rate method during the contract period. The Group shall not take into account the existence of a significant financing component in the contract if the Group expects, at contract inception, that the period between when the customer acquires the control of a promised good or service and when the customer pays for that good or service will be one year or less. If the customer is expected to acquire control of the goods or services more than one year after the customer pays the price, The Group shall consider the significant financing element in the contract.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(1) 收入確認原則(續)

滿足下列條件之一時，本集團屬於在某一時段內履行履約義務；否則，屬於在某一時點履行履約義務：①客戶在本集團履約的同時即取得並消耗本集團履約所帶來的經濟利益。②客戶能夠控制本集團履約過程中在建的商品。③在本集團履約過程中所產出的商品具有不可替代用途，且本集團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。

對於在某一時段內履行的履約義務，本集團在該段時間內按照履約進度確認收入，並按照投入法確定履約進度。履約進度不能合理確定時，本集團已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

The Group satisfies a performance obligation over time, if one of the following criteria is met; otherwise, it satisfies a performance obligation at a point in time: (i) the customer simultaneously receives and consumes the benefits provided by the Group's performance as the Group performs; (ii) the customer can control the asset which is created by the Group's performance; (iii) the Group's performance does not create an asset with an alternative use and the Group has an enforceable right to payment for performance completed to date during the whole contract period.

For a performance obligation satisfied over time, the Group shall recognize revenue over time by measuring the process towards complete satisfaction of the performance obligation. If the Group cannot be able to reasonably measure the progress towards complete satisfaction of a performance obligation and the costs incurred by the Group can be expected to be compensated, the revenue shall be recognized according to the costs incurred until such time that it can reasonably measure the process towards complete satisfaction of the performance obligation.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(1) 收入確認原則(續)

對於在某一時點履行的履約義務，本集團在客戶取得相關商品或服務控制權時點確認收入。在判斷客戶是否已取得商品或服務控制權時，本集團考慮下列跡象：①本集團就該商品或服務享有現時收款權利；②本集團已將該商品的法定所有權轉移給客戶；③本集團已將該商品的實物轉移給客戶；④本集團已將該商品所有權上的主要風險和報酬轉移給客戶；⑤客戶已接受該商品或服務等。

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：

① 銷售商品合同

本集團與客戶之間的銷售商品合同通常僅包含轉讓商品的履約義務。本集團通常在綜合考慮了下列因素的基礎上，以客戶接受商品時點確認收入。取得商品的現時收款權利、商品所有權上的主要風險和報酬的轉移、商品的法定所有權的轉移、商品實物資產的轉移、客戶接受該商品。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

For a performance obligation satisfied at a point in time, the Group shall recognize revenue when the customer obtains control of relevant goods or services. In judging whether customers obtain control of promised goods or services, the Group considers the following indications: (i) the Group has a present right to the payment for the goods or services; (ii) the Group has transferred the legal title of the goods to customers; (iii) the Group has transferred physical possession of the goods to customers; (iv) the group has transferred the significant risks and rewards of the ownership to the customers; (v) customers have accepted the goods or services.

(2) Specific accounting policies related to the Group's main revenue-generating activities are described below:

(a) Sales contracts

Sales contracts between the Group and its customers usually contain only the performance obligation to transfer goods. The Group usually takes into account the following factors and identifies revenue at the time when the customer accepts the goods: the present right to the payment for the good; the transfer of the significant risks and rewards in the ownership of commodities; the transfer of legal ownership of commodities; the transfer of physical possession of the goods, and the acceptance of goods by customers.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

② *提供服務合同*

本集團與客戶之間的提供服務合同通常包含技術服務、產品售後維護服務等履約義務，由於本集團履約的同時客戶即取得並消耗本集團履約所帶來的經濟利益，且本集團在整個合同期間內有權就累計至今已完成的履約部分收入款項，本集團將其作為在某一時段內履行的履約義務，按照履約進度確認收入，履約進度不能合理確定的除外。本集團按照投入法確定提供服務的履約進度。對於履約進度不能合理確定時，本集團已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(2) Specific accounting policies related to the Group's main revenue-generating activities are described below: (continued)

(b) Service contracts

Services contracts between the Group and its customers usually include performance obligations such as technical services, product after-sales maintenance services, etc. Since the Group's customers simultaneously receive and consume the benefits provided by the Group's performance as the Group performs, and the Group has an enforceable right to payment for performance completed to date during the whole contract period, the Group will recognize it as a performance obligation satisfied over time and recognize revenue according to the progress of performance, except that the progress of performance cannot be reasonably determined. The Group determines the progress of service delivery according to the input method. If the costs incurred by the Group can be expected to be compensated, the revenue shall be recognized according to the costs incurred until such time that it can reasonably measure the process towards complete satisfaction of the performance obligation.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

③ 建造合同收入(僅適用於控制權在一段時間內轉移的情形)

本集團對與客戶之間的項目業務合同在某一時段內履行的履約義務，按照項目的履約進度確認收入。履約進度是指資產負債表日累計實際發生的合同成本佔合同預計總成本的比例(投入法)。按照項目的履約進度，本集團以實際發生的合同成本加上合同毛利確認為項目業務合同收入。若合同總成本很可能超過合同總收入，本集團將預期損失立即確認為當期費用。若實際發生的成本與已確認的合同毛利之和超過合同結算價款，則超過部分計入合同資產。若合同結算價款超過實際發生的成本與已確認的合同毛利之和，則超過部分計入合同負債。當對於項目業務合同的履約進度不能合理確定時，本集團已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。若已經發生的成本預計不可能收回的，本集團在合同成本發生時立即確認為當期費用。對於合同變更、索賠、獎勵等，本集團只有在其可能發生且金額能夠可靠估計時才確認為收入。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(2) Specific accounting policies related to the Group's main revenue-generating activities are described below: (continued)

(c) Revenue from construction contracts (Only applicable if control is transferred over a period of time)

For the project business contracts between the Group and its customers, the Group recognizes revenue according to progress of performance within such period for satisfying such performance obligations during a period of time. Progress of performance refers to the contract cost actually incurred on a cumulative basis as of the balance sheet date as a percentage of the expected total cost under contract (the input method). Based on the progress of performance of the project, revenue from project business contracts is recognized as the contract cost actually incurred plus the gross profit margin under contract. If the total contract cost is likely to exceed total contract revenue, the expected loss is recognized as expenses for the current period immediately. If the sum of the cost actually incurred and the recognized gross profit margin under contract exceed the contract settlement fee, the excess is taken to contract assets. Where the contract settlement fee exceeds the sum of the cost actually incurred and the recognized gross profit margin under contract, the excess is taken to contract liabilities. When the progress of performance of project business contracts cannot be reasonably determined, if the costs incurred are expected to be compensated, the Group recognizes revenue based on the amount of costs incurred, until the progress of performance can be reasonably determined. If the costs incurred are not expected to be recovered, it is recognized as expenses for the current period immediately when the contract cost is incurred. For changes, claims and awards under contract, revenue is recognized only when it is likely to happen and the amount can be reliably estimated.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

④ *質保義務*

根據合同約定、法律規定等，本集團為所銷售的商品或所建造的資產等提供質量保證。對於為向客戶保證所銷售的商品符合既定標準的保證類質量保證，本集團按照四、25進行會計處理。對於為向客戶保證所銷售的商品符合既定標準之外提供了一項單獨服務的服務類質量保證，本集團將其作為一項單項履約義務，按照提供商品和服務類質量保證的單獨售價的相對比例，將部分交易價格分攤至服務類質量保證，並在客戶取得服務控制權時確認收入。在評估質量保證是否在向客戶保證所銷售商品符合既定標準之外提供了一項單獨服務時，本集團考慮該質量保證是否為法定要求、質量保證期限以及本集團承諾履行任務的性質等因素。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(2) Specific accounting policies related to the Group's main revenue-generating activities are described below: (continued)

(d) Warranty obligations

In accordance with contractual arrangements and legal requirements, the Group provides warranty for goods that it sells and assets that it builds. For the guarantee-type warranties under which the Group warrants to the customers that the goods sold satisfy certain pre-set criteria, accounting treatments are as set out in Note IV.25. For the service-type warranties under which the Group provides a separate service in addition to the warranty to the customers that the goods sold satisfy certain pre-set criteria, it is treated as a standalone performance obligation and part of the transaction price is apportioned to the service-type warranty based on the proportion of the separate selling prices under the guarantee-type and service-type warranties, and revenue is recognized when the customer acquires control of the service. In assessing whether a separate service is provided to the customer in addition to the warranty that the goods sold satisfy certain pre-set criteria, the Group considers whether the warranty is a statutory requirement, the validity period of the warranty and the nature of the Group's commitment to perform.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

⑤ *主要責任人／代理人*

對於本集團自第三方取得商品控制權後，再轉讓給客戶，或通過提供重大的服務將採購的商品與其他商品整合成某組合產出轉讓給客戶，本集團有權自主決定所交易商品的價格，即本集團在向客戶轉讓商品前能夠控制該商品，因此本集團是主要責任人，按照已收或應收對價總額確認收入。否則，本集團為代理人，按照預期有權收取的佣金或手續費的金額確認收入，該金額應當按照已收或應收對價總額扣除應支付給其他相關方的價款後的淨額，或者按照既定的佣金金額或比例等確定。

⑥ *利息收入*

按照他人使用本集團貨幣資金的時間和實際利率計算確定。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(2) Specific accounting policies related to the Group's main revenue-generating activities are described below: (continued)

(e) Principal/Agent

For the Group, after acquiring control of the goods from a third party, it transfers them to customers or integrates the purchased goods with other goods into a portfolio of output through the provision of significant services. The Group has the right to decide the price of the goods or services it trades independently, that is, it can control the goods or services before transferring them to customers. Therefore, the Group is the main principal, and revenue is recognized by the total consideration received or receivable. Otherwise, the Group, as an agent, shall recognize revenue in the amount of any fee or commission to which it expects to be entitled. The amount shall be determined based on net amount of total consideration received or receivable less amounts payable to other interested parties, or based on the established amount or proportion of commission.

(f) Interest income

It is calculated and determined according to the time when other people use the Group's monetary fund and the actual interest rate.

四、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

⑦ *租賃收入*

經營租賃的租金收入在租賃期內各個期間按照直線法確認，或有租金在實際發生時計入當期損益。

27. 政府補助

本集團的政府補助包括稅費返還、財政補貼等。

本集團的政府補助包括與收益相關的政府補助和與資產相關的政府補助。其中，與資產相關的政府補助，是指本集團取得的、用於購建或以其他方式形成長期資產的政府補助；與收益相關的政府補助，是指除與資產相關的政府補助之外的政府補助。如果政府文件中未明確規定補助對象，本集團按照上述區分原則進行判斷，難以區分的，整體歸類為與收益相關的政府補助。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(2) Specific accounting policies related to the Group's main revenue-generating activities are described below: (continued)

(g) Rental income

The rental income of operating lease is recognized by the straight line method during each period of the lease term, and the contingent rental is included in the profits and losses of the current period when it actually occurs.

27. Government grants

The Group's government grants include tax return, financial subsidies etc.

The Group's government grants include government grants related to assets and government grants related to income. Government grants obtained by the Group which are relevant to purchase, construction or acquisition of long-term assets in other ways are classified as government grants related to assets; all other government grants are classified as government grants related to income. If the subsidies are not specified in the government documents, the Group judges them according to the above distinction principle. If it is difficult to distinguish, the whole is classified as government grants related to income.

四、重要會計政策及會計估計(續)

27. 政府補助(續)

政府補助為貨幣性資產的，按照實際收到的金額計量，對於按照固定的定額標準撥付的補助，或對期末有確鑿證據表明能夠符合財政扶持政策規定的相關條件且預計能夠收到財政扶持資金時，按照應收的金額計量；政府補助為非貨幣性資產的，按照公允價值計量，公允價值不能可靠取得的，按照名義金額(1元)計量。

與資產相關的政府補助，確認為遞延收益，確認為遞延收益的與資產相關的政府補助，在相關資產使用壽命內按照平均年限方法分期計入當期損益。

相關資產在使用壽命結束前被出售、轉讓、報廢或發生毀損的，將尚未分配的相關遞延收益餘額轉入資產處置當期的損益。

與收益相關的政府補助，用於補償以後期間的相關成本費用或損失的，確認為遞延收益，並在確認相關成本費用或損失的期間計入當期損益。與日常活動相關的政府補助，按照經濟業務實質，計入其他收益或沖減相關成本費用。與日常活動無關的政府補助，計入營業外收支。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

27. Government grants (continued)

If the government grants are monetary assets, it shall be measured according to the amount actually received. For the government grants allocated according to the fixed quota standard, or for the end of the year, when there is conclusive evidence that it meets the relevant conditions stipulated by the financial support policy and is expected to receive the financial support funds, it shall be measured according to the amount receivable. If the government grants are non-monetary assets, it shall be measured at fair value; if the fair value cannot be reliably obtained, it shall be measured at a nominal amount.

Government grants related to assets shall be recognized as deferred income and amortized to profits or losses of the current period using the straight-line method within the useful life of the relevant assets.

If the relevant assets are sold, transferred, scrapped or damaged before the end of their useful life, the balance of related deferred income that has not been allocated shall be transferred to the profits and losses of the current period of asset disposal.

Government grants related to income, as compensation for costs and expenses in subsequent periods, are recognized as deferred income and shall be recorded in profit or loss over the period in which the relevant costs or losses are recognized. The government grants related to daily activities shall be recognized in other income or offset the relevant costs and expenses according to the essence of economic business. Those that are not related to daily activities shall be recognized in non-operating income and expenses.

四、重要會計政策及會計估計(續)

27. 政府補助(續)

本集團取得政策性優惠貸款貼息的，區分財政將貼息資金撥付給貸款銀行和財政將貼息資金直接撥付給本集團兩種情況，分別按照以下原則進行會計處理：

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

(2) 財政將貼息資金直接撥付給本集團，本集團將對應的貼息沖減相關借款費用。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

27. Government grants (continued)

If the Group obtains the policy-based preferential loan discount, it shall distinguish between the cases where the finance allocates the discount funds to the lending bank and that the finance allocates the discount funds directly to the Group. The accounting treatment shall be carried out according to the following principles:

(1) If the finance allocates the discount funds to the lending bank and the lending bank provides loans to the Group at the policy-based preferential interest rate, the group shall use the amount actually received as the entry value of the loan, and then calculate the relevant borrowing costs according to the borrowing principal and the policy preferential interest rate (or use the fair value of the loan as the entry value of the loan and calculate the borrowing costs according to the effective interest method. The difference between the amount actually received and the fair value of the loan is recognized as deferred income. The deferred income is amortized by the effective interest method during the duration of the loan, and the related borrowing costs are reduced.)

(2) The finance will directly allocate the discount funds to the Group, which will deduct the related borrowing costs from the corresponding discount.

四、重要會計政策及會計估計(續)

27. 政府補助(續)

本集團已確認的政府補助需要退回的，在需要退回的當期分情況按照以下規定進行會計處理：

1) 初始確認時沖減相關資產賬面價值的，調整資產賬面價值。

2) 存在相關遞延收益的，沖減相關遞延收益賬面餘額，超出部分計入當期損益。

3) 屬於其他情況的，直接計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

27. Government grants (continued)

If the government grants confirmed by the Group needs to be returned, the accounting treatment shall be conducted in accordance with the following provisions in the current period in which it needs to be returned:

1) Adjust the book value of assets if the book value of the relevant assets is written off at the time of initial confirmation.

2) If there are related deferred incomes, the carrying amount of related deferred income shall be deducted and the excess part shall be included in the current profits and losses.

3) If it belongs to other circumstances, it shall be directly included in the profits and losses of the current period.

四、重要會計政策及會計估計(續)

28. 遞延所得稅資產和遞延所得稅負債

本集團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。對於按照稅法規定能夠於以後年度抵減應納稅所得額的可抵扣虧損，確認相應的遞延所得稅資產。對於商譽的初始確認產生的暫時性差異，不確認相應的遞延所得稅負債。對於既不影響會計利潤也不影響應納稅所得額(或可抵扣虧損)的非企業合併的交易中產生的資產或負債的初始確認形成的暫時性差異，不確認相應的遞延所得稅資產和遞延所得稅負債。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。

本集團以很可能取得用來抵扣可抵扣暫時性差異、可抵扣虧損和稅款抵減的未來應納稅所得額為限，確認遞延所得稅資產。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

28. Deferred tax assets and deferred tax liabilities

Deferred tax assets and deferred tax liabilities are recognized based on the temporary differences between the tax bases and the carrying amount of assets and liabilities. A deferred tax asset shall be recognized for deductible losses to the extent that it is probable that tax profit will be available against which the deductible losses can be utilized in accordance with tax law Deferred tax liabilities for temporary taxable differences relating to goodwill are not recognized to the extent they arise from the initial recognition of goodwill. Deferred tax assets and liabilities are not recognized if the temporary differences arise from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. As at balance sheet date, deferred tax assets and deferred tax liabilities are determined using the applicable tax rates that are expected to apply when the related deferred income tax asset is realized, or the deferred income tax liability is settled.

Deferred tax assets are recognized only if it is probable that future taxable amounts will be available to utilize those temporary differences and losses.

四、重要會計政策及會計估計(續)

29. 租賃

在合同開始日，本集團評估合同是否為租賃或包含租賃，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。為確定合同是否讓渡了在一定期間內控制已識別資產使用的權利，本集團評估合同中的客戶是否有權獲得在使用期間內因使用已識別資產所產生的幾乎全部經濟利益，並有權在該使用期間主導已識別資產的使用。

合同中同時包含多項單獨租賃的，本集團將合同予以分拆，並分別各項單獨租賃進行會計處理。同時符合下列條件的，使用已識別資產的權利構成合同中的一項單獨租賃：

- 承租人可從單獨使用該資產或將其與易於獲得的其他資源一起使用中獲利；
- 該資產與合同中的其他資產不存在高度依賴或高度關聯關係。

合同中同時包含租賃和非租賃部分的，本集團作為出租人和承租人時，將租賃和非租賃部分分拆後進行會計處理。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease

On the contract start date, the Group evaluates whether the contract is a lease or includes a lease. If one party in the contract transfers the right to control the use of one or more identified assets within a certain period in exchange for consideration, the contract is a lease or contains lease. In order to determine whether the contract has given up the right to control the use of the identified assets within a certain period of time, the Group assesses whether the customers in the contract are entitled to receive almost all of the economic benefits arising from the use of the identified assets during the period of use and have the right to This use period dominates the use of identified assets.

If the contract includes multiple separate leases, the Group will split the contract and account for each separate lease. If the following conditions are met at the same time, the right to use the identified assets constitutes a separate lease in the contract:

- The lessee can profit from using the asset alone or with other resources that are readily available;
- The asset is not highly dependent or highly related to other assets in the contract.

Where the contract contains both the leased and non-leased parts, the group, as lessor and lessee, shall conduct accounting treatment after splitting the leased and non-leased parts.

四、重要會計政策及會計估計(續)

29. 租賃(續)

(1) 作為承租人

本集團租賃資產的類別主要包括房屋建築物、機器設備及場地使用權。

(a) 初始計量

在租賃開始日，本集團將其可在租賃期內使用租賃資產的權利確認為使用權資產，將尚未支付的租賃付款額的現值確認為租賃負債，短期租賃和低價值資產租賃除外。在計算租賃付款額的現值時，本集團採用內含利率作為折現率；無法確定租賃內含利率的，採用承租人增量借款利率作為折現率。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(1) Lessee

The types of leased assets of the Group mainly include buildings, machinery and equipment and site use rights.

(a) Initial measurement

On the lease start date, the Group recognizes its right to use the leased asset during the lease term as a right-of-use asset, and recognizes the present value of outstanding lease payments as lease liabilities, except for short-term leases and leases of low-value assets. When calculating the present value of lease payments, the Group uses the embedded interest rate as the discount rate; if it cannot determine the leased interest rate, the lessee's incremental borrowing interest rate is used as the discount rate.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. 租賃(續)

(1) 作為承租人(續)

(a) 初始計量(續)

租賃期是本集團有權使用租賃資產且不可撤銷的期間。本集團有續租選擇權，即有權選擇續租該資產，且合理確定將行使該選擇權的，租賃期還包含續租選擇權涵蓋的期間。本集團有終止租賃選擇權，即有權選擇終止租賃該資產，但合理確定將不會行使該選擇權的，租賃期包含終止租賃選擇權涵蓋的期間。發生本集團可控範圍內的重大事件或變化，且影響本集團是否合理確定將行使相應選擇權的，本集團對其是否合理確定將行使續租選擇權、購買選擇權或不行使終止租賃選擇權進行重新評估。

29. Lease (continued)

(1) Lessee (continued)

(a) Initial measurement (continued)

The lease term is the period during which the Group is entitled to use the leased asset and is irrevocable. If the Group has a renewal option, that is, it has the right to choose to renew the asset and it is reasonably determined that the option will be exercised, the lease period also includes the period covered by the renewal option. The Group has the option to terminate the lease, that is, has the right to choose to terminate the lease of the asset, but it is reasonably determined that the option will not be exercised. The lease period includes the period covered by the termination lease option. If a major event or change occurs within the Group's control and affects whether the Group is reasonably certain that the corresponding option will be exercised, the Group will reasonably determine whether it will exercise the lease renewal option, purchase option or not terminate the lease option Rights for reassessment.

四、重要會計政策及會計估計(續)

29. 租賃(續)

(1) 作為承租人(續)

(b) 後續計量

本集團採用年限平均法對使用權資產計提折舊。能夠合理確定租賃期屆滿時取得租賃資產所有權的，本集團在租賃資產剩餘使用壽命內計提折舊。無法合理確定租賃期屆滿時能夠取得租賃資產所有權的，本集團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。

本集團按照固定資產的週期性利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。

未納入租賃負債計量的可變租賃付款額於實際發生時計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(1) Lessee (continued)

(b) Subsequent measurement

The Group uses the straight-line method to depreciate the right-of-use assets. If it is reasonably possible to determine the ownership of the leased asset at the expiry of the lease term, the Group depreciates it over the remaining useful life of the leased asset. If it is not possible to reasonably determine that the ownership of the leased asset can be obtained when the lease term expires, the Group depreciates it within the shortest period between the lease term and the remaining useful life of the leased asset.

The Group calculates the interest expense of the lease liability in each period of the lease period based on the cyclical interest rate of the fixed assets, and calculates it into the current profit and loss.

The variable lease payments not included in the measurement of lease liabilities are included in the current profit and loss when they actually occur.

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. 租賃(續)

(1) 作為承租人(續)

(b) 後續計量(續)

租賃期開始日後，當實質固定付款額發生變動、擔保餘值預計的應付金額發生變化、用於確定租賃付款額的指數或比率發生變動、購買選擇權、續租選擇權或終止選擇權的評估結果或實際行權情況發生變化時，本集團按照變動後的租賃付款額的現值重新計量租賃負債，並相應調整使用權資產的賬面價值。使用權資產賬面價值已調減至零，但租賃負債仍需進一步調減的，本集團將剩餘金額計入當期損益。

(c) 租賃變更

租賃變更是原合同條款之外的租賃範圍、租賃對價、租賃期限的變更，包括增加或終止一項或多項租賃資產的使用權，延長或縮短合同規定的租賃期等。

29. Lease (continued)

(1) Lessee (continued)

(b) Subsequent measurement (continued)

After the start of the lease period, when the actual fixed payment amount changes, the estimated residual payable amount of the guarantee changes, the index or ratio used to determine the lease payment amount changes, the purchase option, the lease renewal option, or the termination option evaluation When the result or the actual exercise situation changes, the Group remeasures the lease liability based on the present value of the changed lease payments and adjusts the book value of the right-of-use asset accordingly. If the book value of the right-of-use asset has been reduced to zero, but the lease liability still needs to be further reduced, the Group will include the remaining amount in the current profit and loss.

(c) Lease changes

Lease changes are changes in the lease scope, lease consideration, and lease duration that are outside of the original contract terms, including adding or terminating the right to use one or more leased assets, extending or shortening the lease period stipulated in the contract.

四、重要會計政策及會計估計(續)

29. 租賃(續)

(1) 作為承租人(續)

(c) *租賃變更(續)*

租賃發生變更且同時符合下列條件的，本集團將該租賃變更作為一項單獨租賃進行會計處理：

- 該租賃變更通過增加一項或多項租賃資產的使用權而擴大租賃範圍；
- 增加的對價與租賃範圍擴大部分的單獨價格按合同情況調整後的金額相當。

租賃變更未作為一項單獨租賃進行會計處理的，在租賃變更生效日，本集團重新確定租賃期，並採用修訂後的折現率對變更後的租賃付款額進行折現，以重新計量租賃負債。在計算變更後租賃付款額的現值時，本集團採用剩餘租賃期間的租賃內含利率作為折現率；無法確定剩餘租賃期間的租賃內含利率的，採用租賃變更生效日的本集團增量借款利率作為折現率。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(1) Lessee (continued)

(c) *Lease changes (continued)*

When a lease is changed and the following conditions are also met, the Group accounts for the lease change as a separate lease:

- The lease change expands the scope of the lease by adding the right to use one or more lease assets;
- The increased consideration is equivalent to the individual price of the enlarged part of the lease scope adjusted for the contract.

If the lease change is not accounted for as a separate lease, on the effective date of the lease change, the Group re-determines the lease term and uses the revised discount rate to discount the changed lease payment to remeasure the lease liability. In calculating the present value of lease payments after the change, the Group uses the leased interest rate in the remaining lease period as the discount rate; if it is not possible to determine the leased interest rate in the remaining lease period, the Group's increment on the lease change effective date The borrowing rate is used as the discount rate.

四、重要會計政策及會計估計(續)

29. 租賃(續)

(1) 作為承租人(續)

(c) *租賃變更(續)*

就上述租賃負債調整的影響，本集團區分以下情形進行會計處理：

- 租賃變更導致租賃範圍縮小或租賃期縮短的，本集團調減使用權資產的賬面價值，以反映租賃的部分終止或完全終止。本集團將部分終止或完全終止租賃的相關利得或損失計入當期損益。

- 其他租賃變更，本集團相應調整使用權資產的賬面價值。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(1) Lessee (continued)

(c) *Lease changes (continued)*

Regarding the impact of the above adjustments on lease liabilities, the Group distinguishes the following situations for accounting treatment:

- If the lease change results in a reduction in the scope of the lease or a shortened lease term, the Group reduces the book value of the right-of-use asset to reflect the partial or complete termination of the lease. The Group counts the gains or losses related to the termination or partial termination of the lease in the current profit and loss.

- For other lease changes, the Group adjusts the book value of the right-of-use asset accordingly.

四、重要會計政策及會計估計(續)

29. 租賃(續)

(1) 作為承租人(續)

(d) 短期租賃和低價值資產租賃

本集團在租賃開始日，租賃期不超過12個月，且不包含購買選擇權的租賃認定為短期租賃；將單項租賃資產為全新資產時價值不超過人民幣30,000元的租賃認定為低價值資產租賃。本集團轉租或預期轉租租賃資產的，原租賃不認定為低價值資產租賃。本集團對短期租賃和低價值資產租賃選擇不確認使用權資產和租賃負債。在租賃期內各個期間按照直線法計入相關資產成本或當期損益，或有租金在實際發生時計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(1) Lessee (continued)

(d) Short-term leases and leases of low-value assets

On the lease start date, the Group's lease term does not exceed 12 months, and leases that do not include purchase options are considered short-term leases; leases whose single leased assets are brand new assets that do not exceed RMB30,000 are considered low-value asset leases. Where the Group subleases or anticipates subleasing leased assets, the original lease is not recognized as a low value asset lease. The Group does not recognize right-of-use assets and lease liabilities for short-term leases and leases of low-value assets. In each period of the lease term, the relevant asset costs or the current profit and loss are calculated in accordance with the straight-line method, and the contingent rent is included in the current profit and loss when it actually occurs.

四、重要會計政策及會計估計(續)

29. 租賃(續)

(2) 作為出租人

租賃開始日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為融資租賃，除此之外的均為經營租賃。

(a) 作為融資租賃出租人

在租賃開始日，本集團對融資租賃確認應收融資租賃款，並終止確認融資租賃資產。本集團對應收融資租賃款進行初始計量時，以租賃投資淨額作為應收融資租賃款的入賬價值。租賃投資淨額為未擔保餘值和租賃期開始日尚未收到的租賃收款額按照租賃內含利率折現的現值之和。

本集團按照固定的週期性利率計算並確認租賃期內各個期間的利息收入。本集團取得的未納入租賃投資淨額計量的可變租賃付款額應當在實際發生時計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(2) Lessor

Leases that substantially transfer all of the risks and rewards associated with the ownership of leased assets on the commencement date of the lease are finance leases. All other leases are operating leases.

(a) Finance lease

On the lease start date, the Group recognizes finance lease receivables for financial leases and ceases to recognize financial lease assets. When the Group performs the initial measurement of financial lease payments, the net lease investment is used as the recorded value of the financial lease receivables. The net lease investment is the sum of the unguaranteed residual value and the present value of the lease payments that have not been received at the start of the lease period, discounted at the interest rate included in the lease.

The Group calculates and recognizes interest income for each period of the lease term at a fixed periodic interest rate. The variable lease payments obtained by the Group that have not been included in the measurement of the net lease investment shall be included in the current profit and loss when they actually occur.

四、重要會計政策及會計估計(續)

29. 租賃(續)

(2) 作為出租人(續)

(b) 作為經營租賃出租人

經營租賃的租金收入在租賃期內各個期間按直線法確認為當期損益，或有租金在實際發生時計入當期損益。

(3) 售後租回交易

本集團按照附註四、26評估確定售後租回交易中的資產轉讓是否屬於銷售。

(a) 作為承租人

售後租回交易中的資產轉讓屬於銷售的，本集團作為承租人按原資產賬面價值中與租回獲得的使用權有關的部分，計量售後租回形成的使用權資產，並僅就轉讓至出租人的權利確認相關利得或損失；售後租回交易中的資產轉讓不屬於銷售的，本集團作為承租人繼續確認被轉讓資產，同時確認一項與轉讓收入等額的金融負債，按照附註四、9對該金融資產進行會計處理。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(2) Lessor (continued)

(b) Operating lease

Rental income from operating leases is recognized as profit or loss for the current period on a straight-line basis over each period of the lease term, and contingent rent is charged to profit or loss for the period when it actually occurs.

(3) Sale and leaseback transactions

The Group evaluates whether the transfer of assets in the sale-and-leaseback transaction is a sale in accordance with Note IV.26.

(a) Lessee

Where the asset transfer in a sale-and-leaseback transaction is a sale, the Group, as a lessee, measures the right-of-use asset formed by the sale-and-leaseback based on the portion of the original asset's book value related to the use-right obtained from the leaseback, and only transfers the lease Confirm the relevant gains or losses of the rights of the person; if the asset transfer in the sale and leaseback transaction does not belong to the sale, the Group as the lessee continues to recognize the transferred asset and at the same time confirms a financial liability equal to the transfer income, in accordance with notes IV.9 Accounting treatment of this financial asset.

四、重要會計政策及會計估計(續)

29. 租賃(續)

(3) 售後租回交易(續)

(b) 作為出租人

售後租回交易中的資產轉讓屬於銷售的，本集團作為出租人對資產購買進行會計處理，並根據前述規定對資產出租進行會計處理；售後租回交易中的資產轉讓不屬於銷售的，本集團作為出租人不確認被轉讓資產，但確認一項與轉讓收入等額的金融資產，並按照附註四、9對該金融資產進行會計處理。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(3) Sale and leaseback transactions (continued)

(b) Lessor

If the asset transfer in a sale-and-leaseback transaction belongs to sales, the Group act as lessors to account for asset purchases and account for asset leases in accordance with the foregoing provisions; asset transfers in a sale-and-leaseback transaction do not belong to sales the Group as the lessor do not recognize the transferred assets, but recognize a financial asset equal to the transferred income, and account for the financial asset in accordance with Note IV.9.

四、重要會計政策及會計估計(續)

30. 持有待售

(1) 本集團將同時符合下列條件的非流動資產或處置組劃分為持有待售：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，即已經就一項出售計劃作出決議且獲得確定的購買承諾，預計出售將在一年內完成。有關規定要求相關權力機構或者監管部門批准後方可出售的需要獲得相關批准。本集團將非流動資產或處置組首次劃分為持有待售類別前，按照相關會計準則規定計量非流動資產或處置組中各項資產和負債的賬面價值。初始計量或在資產負債表日重新計量持有待售的非流動資產或處置組時，其賬面價值高於公允價值減去出售費用後的淨額的，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。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

30. Held-for-sale assets

(1) Non-current assets or disposal groups meeting the following conditions are classified as held-for-sale assets: 1) the non-current assets or disposal groups can be immediately sold under current conditions pursuant to general terms for selling such assets or disposal groups; 2) its sale must be highly probable, that is, a decision has been made on a sales plan and a firm commitment has been obtained, and the sales are expected to be completed within one year. The relevant provisions require the approval of the relevant authorities or regulatory authorities before they can be sold. Before the Group classifies non-current assets or disposal groups as held-for-sale assets for the first time, the Group measures the book value of all assets and liabilities in non-current assets or disposal groups in accordance with relevant accounting standards. When the Group initially measurement or re-measurement is made on the balance sheet date, and the carrying amount of the non-current assets or disposal group holding for sale is higher than the fair value less cost to sell, the carrying amount shall be written down to the fair vale less cost to sell. The amount written down is recognized as the loss of impairment of assets which is included in current profits and losses, and the corresponding provision for impairment of held-for-sale assets is also recognized.

四、重要會計政策及會計估計(續)

30. 持有待售(續)

(2) 本集團專為轉售而取得的非流動資產或處置組，在取得日滿足「預計出售將在一年內完成」的規定條件，且短期(通常為3個月)內很可能滿足持有待售類別的其他劃分條件的，在取得日將其劃分為持有待售類別。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。除企業合併中取得的非流動資產或處置組外，由非流動資產或處置組以公允價值減去出售費用後的淨額作為初始計量金額而產生的差額，計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

30. Held-for-sale assets (continued)

(2) If the non-current assets or disposal group acquired exclusively for resale by the Group meets the requirement that the sale is expected to be completed within one year on the acquisition date, and is likely to meet other conditions for the classification of held-for-sale assets within a short period (usually within three months), it shall be classified as held-for-sale assets on the acquisition date. In the initial measurement, the initial measurement amount and the fair value less costs to sell is compared and measured at a lower level under the condition that is not classified as held-for-sale assets. Except for the non-current assets or disposal groups acquired in the merger of enterprises, the difference resulting from the net amount of the non-current assets or disposal groups after deducting the costs to sell from the fair value shall be taken as the initial measurement amount, and shall be included in the current profit or loss.

四、重要會計政策及會計估計(續)

30. 持有待售(續)

(3) 本集團因出售對子公司的投資等原因導致喪失對子公司控制權的，無論出售後本集團是否保留部分權益性投資，在擬出售的對子公司投資滿足持有待售類別劃分條件時，在母公司個別財務報表中將對子公司投資整體劃分為持有待售類別，在合併財務報表中將子公司所有資產和負債劃分為持有待售類別。

(4) 後續資產負債表日持有待售的非流動資產公允價值減去出售費用後的淨額增加的，以前減記的金額應當予以恢復，並在劃分為持有待售類別後確認的資產減值損失金額內轉回，轉回金額計入當期損益。劃分為持有待售類別前確認的資產減值損失不得轉回。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

30. Held-for-sale assets (continued)

(3) If the Group loses control of subsidiaries due to the sale of its investment in subsidiaries or other reasons, whether or not the Group retains part of its equity investment after the sale, when the investment in subsidiaries to be sold meets the requirements for the classification of held-for-sale assets, the investment of subsidiaries shall be divided into held-for-sale assets as a whole in the individual financial statements of the parent company, and all assets and liabilities of the subsidiaries shall be listed as held-for-sale in the consolidated financial statements.

(4) If the net amount of the non-current assets classified as held for sale on the subsequent balance sheet date increases, the amount previously written down shall be restored and shall be reversed within the amount of the impairment loss of the assets recognized after being classified as hold-for-sale assets. The reversed amount shall be included in the current profits and loss. Losses of impairment of assets recognized before the classification of held-for-sale assets shall be not reversed.

四、重要會計政策及會計估計(續)

30. 持有待售(續)

(5) 對於持有待售的處置組確認的資產減值損失金額，先抵減處置組中商譽的賬面價值，再根據各項非流動資產賬面價值所佔比重，按比例抵減其賬面價值。

後續資產負債表日持有待售的處置組公允價值減去出售費用後的淨額增加的，以前減記的金額應當予以恢復，並在劃分為持有待售類別後適用相關計量規定的非流動資產確認的資產減值損失金額內轉回，轉回金額計入當期損益。已抵減的商譽賬面價值，以及非流動資產在劃分為持有待售類別前確認的資產減值損失不得轉回。

持有待售的處置組確認的資產減值損失後續轉回金額，根據處置組中除商譽外，各項非流動資產賬面價值所佔比重，按比例增加其賬面價值。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

30. Held-for-sale assets (continued)

(5) For the amount of loss of impairment of assets confirmed by the disposal group classified as held for sale, the carrying amount of goodwill in the disposal group shall be offset first, and then the carrying amount of non-current assets shall be offset pro rata on the basis.

If the net amount of the disposal group classified as held for sale on the subsequent balance sheet date increases, the amount previously written down shall be restored and shall be reversed within the amount of the impairment loss of the assets recognized by non-current assets applicable to relevant measurement provisions after being classified as hold-for-sale assets. The reversed amount shall be included in the current profits and loss. The carrying amount of the goodwill that has been written down and the losses of impairment of non-current assets recognized before they are classified as held-for-sale assets shall be not reversed.

The subsequent reversals of the impairment losses recognized by the disposal group classified as held for sale shall increase the carrying amount of non-current assets in the disposal group in proportion according to the proportion of the carrying amount of the non-current assets except goodwill in the disposal group.

四、重要會計政策及會計估計(續)

30. 持有待售(續)

(6) 持有待售的非流動資產或處置組中的非流動資產不計提折舊或攤銷，持有待售的處置組中負債的利息和其他費用繼續予以確認。

(7) 持有待售的非流動資產或處置組因不再滿足持有待售類別的劃分條件，而不再繼續劃分為持有待售類別或非流動資產從持有待售的處置組中移除時，按照以下兩者孰低計量：①劃分為持有待售類別前的賬面價值，按照假定不劃分為持有待售類別情況下本應確認的折舊、攤銷或減值等進行調整後的金額；②可收回金額。

(8) 終止確認持有待售的非流動資產或處置組時，將尚未確認的利得或損失計入當期損益。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

30. Held-for-sale assets (continued)

(6) The non-current assets classified as held for sale or non-current assets in the disposal group are not depreciated or amortized. Interest and other expenses attributable to the liabilities of a disposal group classifies as held for sale shall continue to recognize.

(7) When the non-current asset or the disposal group classified as held for sale ceases to meet the conditions for the classification of held for sale and ceases to be further classified as held for sale or ceases to be included in a disposal group classified as held for sale, it shall be measured at the lower of: a) its carrying amount before the non-current asset or disposal group was classified as held for sale, adjusted for any depreciation, amortization or impairment that would have been recognized had the non-current asset or disposal group not been classified as held for sale; b) its recoverable amount.

(8) When derecognizing of non-current assets or disposal group classified as held for sale, the unrecognized gains or losses shall be included in the current profits and losses.

四、重要會計政策及會計估計(續)

31. 終止經營

終止經營，是指本集團滿足下列條件之一的、能夠單獨區分的組成部分，且該組成部分已經處置或劃分為持有待售類別：(1)該組成部分代表一項獨立的主要業務或一個單獨的主要經營地區；(2)該組成部分是擬對一項獨立的主要業務或一個單獨的主要經營地區進行處置的一項相關聯計劃的一部分；(3)該組成部分是專為轉售而取得的子公司。

32. 分部信息

本集團以內部組織結構、管理要求、內部報告制度為依據確定經營分部，以經營分部為基礎確定報告分部並披露分部信息。

經營分部是指本集團內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)本集團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)本集團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。兩個或多個經營分部具有相似的經濟特徵，並且滿足一定條件的，則可合併為一個經營分部。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

31. Discontinued operation

Discontinued operations referring to be clearly distinguished component which has been disposed of or is classified as held for sale, shall satisfy one of the following condition: (1) the component represents an independent main business or a separate main area of operation;(2) the component is part of a related plan for disposing an independent main business or a separate main operating area;(3) the component is a specially subsidiary obtained for resale.

32. Segment Information

The Group determines the operating segment based on internal organizational structure, management requirements and internal reporting system. The reportable segment and disclosing the information are determined based on the operating segment.

Operating segment refers to the components within the Group that satisfy all the following conditions:(1) the components can generate income and expenses in daily activities;(2) the operating results of the components are regularly reviewed by the management of the Group to make decisions about resources to be allocated to the segment and assess its performance;(3) Discrete financial information including the financial position, operating results and cash flow of the component is available. If two or more operating segments have similar economic characteristics and meet certain conditions, they can be merged into one operating segment.

四、重要會計政策及會計估計(續)

33. 財務擔保合同

財務擔保合同要求提供者為合同持有人提供償還保障，即在被擔保人到期不能履行合同條款時，代為償付合同持有人的損失。本集團將財務擔保合同提供給銀行、金融機構和其他實體，為關聯公司貸款、透支和取得其他銀行額度提供保證。

財務擔保合同在擔保提供日按公允價值進行初始確認。在資產負債表日按合同的攤餘價值和對本集團履行擔保責任所需準備金的最佳估計孰高列示，與該合同相關負債的增加計入當期利潤表。這些估計基於類似交易經驗、過去損失歷史和管理層判斷而得出。

34. 重要會計估計和判斷

本集團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進行持續的評價。本集團對於未來所進行的估計和假設可能不能完全等同於與之相關的實際結果。下列重要會計估計及關鍵假設存在會導致下一會計年度資產和負債的賬面價值出現重大調整的重要風險：

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

33. Financial Guarantee Contracts

Financial guarantee contracts are contracts that require the issuer to make specific payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due. Such financial guarantees are given to banks, financial institutions and other entities to secure related party loans, overdrafts and other bank facilities.

The financial guarantee contract is initially recognized at fair value on the date the guarantee was given, and shall be subsequently measured at the higher of amortized value and the best estimate of the reserves required for the performance of the group's guarantee obligations on balance sheet date. The increased liabilities associated with the contract and shall be recorded in current profit or loss. These estimates are based on similar business experience, past losses and management judgment.

34. Critical Accounting Estimates and Judgments

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Group makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below.

四、重要會計政策及會計估計(續)

34. 重要會計估計和判斷(續)

(1) 稅項

本集團在多個國家適用多項稅項，如：企業所得稅及增值稅等。確定該等稅項的計提時需要作出判斷。在日常業務過程中，許多交易及計算所涉及的最終稅項並不確定。本集團根據對預期稅收事項的估計，判斷未來是否需承擔額外的稅金以確認稅收事項的負債。若該等事項的最終稅務結果與初始記錄金額不同，其差額將影響作出判斷有關期間的稅項。

遞延所得稅資產的確認系由於管理層預期將有可使用的應納稅所得額以實現其暫時性差異。若該等事項的預期與初始預期不同，其差額將影響作出預期有關期間的所得稅及遞延稅款。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

34. Critical Accounting Estimates and Judgments (continued)

(1) Taxation

The Group is subject to various taxes in many countries, such as income tax and VAT. Significant judgment is required in determining the account for such taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business. Based on the estimates of anticipated tax items, the Group determines whether additional taxes are required in the future to recognize the liabilities of tax items. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will affect the tax amount for the period in which the judgment is made.

Deferred tax assets are recognized as management considers it is probable that future taxable profit will be available against which the temporary differences or tax losses can be utilized. Where the expectation is different from the original estimate, such differences will impact the recognition of deferred tax assets and income tax in the periods in which such estimate is changed.

四、重要會計政策及會計估計(續)

34. 重要會計估計和判斷(續)

(2) 建造合同履約進度的確定方法(僅適用於控制權在一段時間內轉移的情形)

本集團按照投入法或產出法確定提供建造合同的履約進度，具體而言，本集團按照累計實際發生的建造成本佔預計總成本的比例確定履約進度，累計實際發生的成本包括本集團向客戶轉移商品過程中所發生的直接成本和間接成本。本集團認為，與客戶之間的建造合同價款以建造成本為基礎確定，實際發生的建造成本佔預計總成本的比例能夠如實反映建造服務的履約進度。本集團按照累計實際發生的建造成本佔預計總成本的比例確定履約進度，並據此確認收入。鑒於建造合同存續期間較長，可能跨越幾個會計期間，本集團會隨著建造合同的推進覆核並修訂預算，相應調整收入確認金額。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

34. Critical Accounting Estimates and Judgments (continued)

(2) Method of ascertaining of performance progress for construction contracts (Only applicable to situations where control is transferred within a period of time)

The input method is adopted by the Group to ascertain the progress of performance of construction contracts. Specifically, the construction costs actually incurred on a cumulative basis as a percentage of estimated total costs is used to ascertain progress of performance. Costs actually incurred on a cumulative basis include direct and indirect costs incurred by the Group in the course of transfer of goods to customers. The Group considers that the consideration of construction contracts signed with customers is determined based on construction costs. The construction costs actually incurred on a cumulative basis as a percentage of estimated total costs can practically reflect the progress of performance of the construction service. The Group determines progress of performance by referring to the construction costs actually incurred on a cumulative basis as a percentage of estimated total costs, and recognizes revenue accordingly. As the period of validity of construction contracts is relatively long and may span over a number of accounting periods, the Group shall review and revise budget as the duration of the construction contracts continues, and adjust the amount of recognized revenue accordingly.

四、重要會計政策及會計估計(續)

34. 重要會計估計和判斷(續)

(3) 金融資產減值

本集團採用預期信用損失模型對金融工具的減值進行評估，應用預期信用損失模型需要做出重大判斷和估計，需考慮所有合理且有依據的信息，包括前瞻性信息。在做出該等判斷和估計時，本集團根據歷史還款數據結合經濟政策、宏觀經濟指標、行業風險等因素推斷債務人信用風險的預期變動。

實際的結果與原先估計的差異將在估計被改變的期間影響金融資產的賬面價值及金融資產壞賬準備的計提或轉回。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

34. Critical Accounting Estimates and Judgments (continued)

(3) Impairment of financial assets

The Group uses the expected credit loss model to evaluate the impairment of financial instruments. The application of the anticipated credit loss model requires significant judgments and estimates. All reasonable and evidence-based information, including forward-looking information, should be taken into account. In making such judgments and estimates, the Group infers the expected changes in the debtor's credit risk based on historical repayment data combined with economic policies, macroeconomic indicators, industry risks and other factors.

The difference between the actual results and the original estimates will affect the carrying amount of financial assets and the provision or reversal for bad debts of financial assets during the estimated period of change.

四、重要會計政策及會計估計(續)

34. 重要會計估計和判斷(續)

(4) 非金融資產減值

1) 商譽減值準備的會計估計

本集團每年對商譽進行減值測試。包含商譽的資產組和資產組組合的可收回金額為其預計未來現金流量的現值，其計算需要採用會計估計(附註四、20)。

如果管理層對資產組和資產組組合未來現金流量計算中採用的毛利率進行重新修訂，修訂後的毛利率低於目前採用的毛利率，本集團可能需對商譽計提減值準備。

如果管理層對應用於現金流量折現的稅前折現率進行重新修訂，修訂後的稅前折現率高於目前採用的折現率，本集團可能需對商譽計提減值準備。

如果實際毛利率或稅前折現率高於或低於管理層的估計，本集團不能轉回原已計提的商譽減值損失。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

34. Critical Accounting Estimates and Judgments (continued)

(4) Impairment of non-financial assets

(a) Provision of impairment on goodwill

The Group conducts an annual impairment test on goodwill. The recoverable amount of cash-generating units or groups of cash-generating units to which goodwill has been allocated is the present value of its future cash flows estimated on the basis of (Notes IV(20)).

If the management modified the gross profit rate used in the calculation of the future cash flow of cash-generating units or groups of cash-generating units, the Group shall recognize the provision of impairment on goodwill when the modified gross profit rate is lower than the current gross profit rate.

If the management modified the pre-tax discount rate used for cash flow discounting, the Group shall recognize the provision of impairment on goodwill when the modified pre-tax discount rate is higher than the current discount rate.

The provision of impairment on goodwill cannot be reversed if the actual gross profit rate or pre-tax discount rate is higher or lower than the estimates of the management.

四、重要會計政策及會計估計(續)

34. 重要會計估計和判斷(續)

(4) 非金融資產減值(續)

2) 長期資產減值

本集團每年會根據本集團的會計政策對長期資產進行減值測試，資產或產生現金單位的可收回金額按資產公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者之間的較高者計算。計算使用價值需要企業根據管理層的假設及估計，估計預期產生現金單位的未來現金流量及合適的貼現率。經過敏感度分析後，管理層相信有關資產的賬面價值將可全數收回。

如果管理層對資產組和資產組組合未來現金流量計算中採用的毛利率進行修訂，修訂後的毛利率低於目前採用的毛利率，本集團需對長期資產增加計提減值準備。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

34. Critical Accounting Estimates and Judgments (continued)

(4) Impairment of non-financial assets (continued)

(b) Impairment of long-term assets

Long-term assets are reviewed for impairment annually according to the accounting policy of the Group. The recoverable amount of an asset or a cash-generating unit is the higher of its fair value less costs of disposal and the present value of the expected future cash flow. The calculation of value in use requires the company to estimate the future cash flows expected to be derived from the cash-generating unit and the appropriate discount rate based on the assumptions and estimates of the management. After sensitivity analysis, the management believes that the carrying amount of the asset will be fully recovered.

If the management modified the gross profit rate used in the calculation of the future cash flow of cash-generating units or groups of cash-generating units, the Group shall recognize the provision of impairment on long-term assets when the modified gross profit rate is lower than the current gross profit rate.

四、重要會計政策及會計估計(續)

34. 重要會計估計和判斷(續)

(5) 存貨的計價

本集團的存貨按照成本與可變現淨值孰低計量。存貨的可變現淨值是指日常活動中，存貨的估計售價減去至完工時估計將要發生的成本、估計的銷售費用以及相關稅費後的金額。

(6) 固定資產及無形資產的預計可使用年限

本集團至少於每年年度終了，對固定資產及無形資產的預計使用壽命進行覆核。預計使用壽命是管理層基於對同類資產歷史經驗並結合預期技術更新而確定的。當以往的估計發生重大變化時，則相應調整未來期間的折舊及攤銷費用。

(7) 質量保證

本集團對具有類似特徵的合同組合，根據歷史保修數據、當前保修情況，考慮產品改進、市場變化等全部相關信息後，對保修費率予以合理估計。本集團至少於每一資產負債表日對保修費率進行重新評估，並根據重新評估後的保修費率確定預計負債。

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

34. Critical Accounting Estimates and Judgments (continued)

(5) Valuation of inventory

Inventories are measured at the lower of cost and net realizable value. Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

(6) Estimated useful lives of fixed assets and intangible assets

The Group reviews the estimated useful lives of fixed assets and intangible assets at least once at the end of the year. Estimated useful lives are determined by the management based on historical experience of similar assets and expected technological advancement. Corresponding adjustment to depreciation expenses for future periods will be made in case of substantial changes in previous estimates.

(7) Quality warranty

For groups of contracts with similar characteristics, the Group reasonably estimates maintenance fee charge based on historical data on and current situation of maintenance, and taking into account all relevant data including product upgrade and market changes. The Group re-assesses maintenance fee charge at least on every balance sheet date and determines accruals and provisions based on the re-assessed maintenance fee charge.

四、重要會計政策及會計估計(續)

34. 重要會計估計和判斷(續)

(8) 設定受益計劃

本集團的管理層依據模型計算的設定受益義務的現值減計劃資產的公允價值確定設定受益計劃淨負債。設定受益義務的現值計算包含多項假設，包括受益期限及折現率。倘若未來事項與該等假設不符，可能導致對於資產負債表日設定受益計劃淨負債的重大調整。

35. 重要會計政策和會計估計變更

(1) 本集團本期重大會計政策變更情況。

本集團自2023年1月1日起執行財政部頒佈的《企業會計準則解釋第16號》「關於單項交易產生的資產和負債相關的遞延所得稅不適用初始確認豁免的會計處理」規定，對在首次執行該規定的財務報表列報最早期間的期初至首次執行日之間發生的適用該規定的單項交易按該規定進行調整，將累積影響數調整財務報表列報最早期間的期初留存收益及其他相關財務報表項目。具體調整情況如下：

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

34. Critical Accounting Estimates and Judgments (continued)

(8) Defined benefit plan

The management of the Group determines the net liabilities of the defined benefit plan based on the present value of the defined benefit obligation minus the fair value of the planned assets calculated by the model. The calculation of the present value of the defined benefit obligation includes a number of assumptions, including the benefit period and the discount rate. If future events are inconsistent with these assumptions, they may lead to significant adjustments to the net liabilities of the defined benefit plan set on the balance sheet date.

35. Changes in critical accounting policies and estimates

(1) There are significant changes in critical accounting policies in the current period.

Starting from 1 January 2023, the Group has been implementing the "Interpretation of Enterprise Accounting Standards No. 16" issued by the Ministry of Finance, which stipulates that deferred income tax related to assets and liabilities arising from single transaction does not apply to accounting for the initial recognition exemption. For single transaction that occur between the beginning of the earliest period in which the financial statements are presented for the first time and the first execution date, adjustments shall be made according to this provision. We adjust the cumulative influence number to present the beginning retained earnings and other related financial statement items of the earliest period in the financial statements.The specific adjustments are as follows:

四、重要會計政策及會計估計(續)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

35. 重要會計政策和會計估計變更(續)

35. Changes in critical accounting policies and estimates

(1) （續）

(1) (continued)

合併資產負債表：

Consolidated balance sheet:

單位：人民幣元
Unit: RMB

項目	Items	31 Dec 2022 2022年12月31日	**30 Jun 2023 2023年6月30日**	Adjustments 調整數
遞延所得稅資產	Deferred tax assets	118,414,851.63	**129,207,917.68**	10,793,066.05
遞延所得稅負債	Deferred tax liabilities	76,223,661.30	**86,922,287.51**	10,698,626.21
未分配利潤	Retained profits	3,220,477,922.19	**3,220,571,231.28**	93,309.09
歸屬於母公司股東權益合計	**Total equity attributable to shareholders of the parent company**	7,558,379,280.34	**7,558,472,589.43**	93,309.09
少數股東權益	Minority interest	459,248,220.04	**459,249,350.79**	1,130.75
股東權益合計	**Total equity**	8,017,627,500.38	**8,017,721,940.22**	94,439.84

(2) 本集團本期無重大會計估計變更情況。

(2) There are no significant changes in accounting estimates in the current period.

(3) 本集團本期無重大的前期會計差錯調整情況。

(3) There are no major adjustments of prior accounting errors in the current period.

五、稅項

V. TAXATION

1. 主要稅種及稅率

1. Main categories of tax and corresponding tax rate

稅種 Category of tax	計稅依據 Tax base	稅率 Tax rate
中國企業 Chinese enterprise		
－企業所得稅 Enterprise income tax	應納稅所得額 Taxable income	15%, 25% and 0%
－增值稅 Value-added tax ("VAT")	應納稅增值額（應納稅額按應納稅銷售額乘以適用稅率扣除當期允許抵扣的進項稅後的餘額計算） Taxable value-added amount (Tax payable is calculated using the taxable sales amount multiplied by the applicable tax rate less deductible VAT input of the current period)	13%, 9%, 6%
－增值稅（簡易徵收） VAT (easy to collect)	應納稅增值額乘以增值稅徵收率 Taxable value-added amount multiplied by VAT collection rate	5%, 3%
－城市維護建設稅 City maintenance and construction tax	按實際繳納增值稅計稅 Taxable amounts of VAT	5% and 7%
－教育費附加 Educational surcharge	按實際繳納增值稅計稅 Taxable amounts of VAT	2% and 3%
－房產稅 Property tax	房產原值的70%或租賃收入 70% of the original value of the property or rental income	1.2% or 12%
－土地使用稅 Land use tax	土地佔用面積 Land occupation area	人民幣3.2元－20元／平方米／年 RMB3.2-20/square metre/year
香港利得稅 Profit tax in Hong Kong	－ －	16.5%
其他地區／國家利得稅 Profit tax for other regions/countries	－ －	15%, 21%, 25%

五、稅項(續)

1. 主要稅種及稅率(續)

不同企業所得稅稅率納稅主體說明

V. TAXATION (CONTINUED)

1. Main categories of tax and corresponding tax rate (continued)

Explanation of taxpayers of different enterprise income tax rates:

納稅主體名稱 Taxpayers	所得稅稅率 Income tax rate	所得稅優惠政策 Income tax preference
重慶機電股份有限公司 Chongqing Machinery & Electric Co., Ltd.	25%	
重慶盛普物資有限公司 Chongqing Shengpu Material Co., Ltd.	25%	
重慶機電控股集團財務有限公司 Chongqing Mechinery & Electric Holding Group Finance Co., Ltd.	25%	
重慶重通成飛新材料有限公司 Chongqing ChongTong Chengfei New Material Co., Ltd.	25%	
錫林浩特晨飛風電設備有限公司 Xilin Hot Chenfei Wind Power Equipment Co., Ltd.	25%	
重慶卡福汽車制動轉向系統有限公司 Chongqing CAFF Automotive Braking & Steering System Co., Ltd.	15%	所得稅優惠政策(1) Income tax preference (1)
重慶鴿牌電線電纜有限公司 Chongqing Pigeon Electric Wires & Cables Co., Ltd.	15%	所得稅優惠政策(1) Income tax preference (1)
新疆重通成飛新材料有限公司 Xinjiang ChongTong Chengfei New Material Co., Ltd.	15%	所得稅優惠政策(1) Income tax preference (1)
甘肅重通成飛新材料有限公司 Gansu Chong Tong Chengfei New Material Co., Ltd.	15%	所得稅優惠政策(1) Income tax preference (1)
重慶盟訊電子科技有限公司 Chongqing Mengxun Electronic & Technology Co., Ltd.	15%	所得稅優惠政策(1) Income tax preference (1)
重慶機床(集團)有限責任公司 Chongqing Machine Tool (Group) Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶霍洛伊德精密螺桿製造有限公司 Chongqing Holroyd Precision Rotors Manufacturing Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶鴿牌電瓷有限公司 Chongqing Pigeon Electric Porcelain Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶順昌通用電器有限責任公司 Chongqing Shunchang General Electric Equipment Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)

五、稅項(續)

1. 主要稅種及稅率(續)

V. TAXATION (CONTINUED)

1. Main categories of tax and corresponding tax rate (continued)

納稅主體名稱 Taxpayers	所得稅稅率 Income tax rate	所得稅優惠政策 Income tax preference
重慶世瑪德智能製造有限公司 Chongqing Sino-Germany Smart Factory Solutions Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶水輪機廠有限責任公司 Chongqing Water Turbine Works Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶鴿牌電工材料有限公司 Chongqing Pigeon Electric Materials Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶水泵廠有限責任公司 Chongqing Pump Industry Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶氣體壓縮機廠有限責任公司 Chongqing Gas Compressor Factory Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶工具廠有限責任公司 Chongqing Tool Factory Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶通用工業(集團)有限責任公司 Chongqing General Industry (Group) Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶重通透平技術股份有限公司 Chongqing Chongtong Turbine Technology Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
吉林重通成飛新材料股份公司 Jilin ChongTong Chengfei New Material Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重通成飛風電設備江蘇有限公司 Chong Tong Chengfei Wind Power Equipment Jiangsu Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶機電智能製造有限公司 Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
重慶工業賦能創新中心有限公司 Chongqing Industrial Enabling Innovation Center Co., Ltd.	15%	所得稅優惠政策(2) Income tax preference (2)
新疆福保田採棉服務有限公司 Fu Baotian Cotton picking services Co., Ltd.	免企業所得稅 Exemption	所得稅優惠政策(3) Income tax preference (3)
重慶機電增材製造有限公司 Chongqing Mechanical and Electrical Additive Manufacturing Co., Ltd.	20%	

五、稅項(續)

1. 主要稅種及稅率(續)

V. TAXATION (CONTINUED)

1. Main categories of tax and corresponding tax rate (continued)

納稅主體名稱 Taxpayers	所得稅稅率 Income tax rate	所得稅優惠政策 Income tax preference
精密技術集團有限公司(「英國PTG集團」) Precision Technologies Group (PTG) Limited. (PTG UK)	25%	
精密技術集團(「美國PTG」) Precision Technologies Group (US) Ltimited (PTG US)	21%	
霍洛伊德精密有限公司 Holroyd Precision Screw and RotorsCompany	25%	
PTG重工有限公司 PTG Heavy Industries Ltd.	25%	
米羅威投資有限公司 Milnrow Investments Ltd.	25%	
精密零部件加工有限公司 Precision Components Ltd.	25%	
PTG德國公司 PTG Deutschland GmbH.	15%	
精密技術集團投資發展有限公司 PTG Investment Development Company Ltd.	16.50%	

五、稅項(續)

2. 企業所得稅稅收優惠

(1) 根據財政部、稅務總局、國家發展改革委關於延續西部大開發企業所得稅政策的公告》(財政部、稅務總局、國家發展改革委公告2020年第23號)規定，自2021年1月1日至2030年12月31日，對設在西部地區的鼓勵類產業企業減按15%的稅率徵收企業所得稅，本集團上述子公司已按西部地區的鼓勵類產業企業向重慶市國家稅務局備案，享有優惠企業所得稅稅率15%。

(2) 根據國家對高新技術企業的相關稅收優惠政策，認定合格的高新技術企業可享受企業所得稅優惠政策，減按15%稅率繳納企業所得稅。

V. TAXATION (CONTINUED)

2. Corporate income tax preferences

(1) According to the announcement published by the Ministry of finance, the State Administration of Taxation and the National Development and Reform Commission on the continuation of the enterprise income tax policy for the western development (Announcement No. 23, 2020 of the Ministry of finance, the State Administration of Taxation and the national development and Reform Commission), since January 1, 2021 to December 31, 2030, the enterprise income tax shall be levied at a reduced rate of 15% on the encouraged industrial enterprises located in the western region. The above-mentioned subsidiaries of our group have been registered with the Chongqing State Taxation Bureau as encouraged industrial enterprises in the western region and enjoy a preferential corporate income tax rate of 15%.

(2) According to the relevant tax preferential policies of the state for high-tech enterprises, certified high-tech enterprises can enjoy preferential policies of enterprise income tax and pay enterprise income tax at a reduced rate of 15%.

五、稅項(續)

2. 企業所得稅稅收優惠(續)

(2) (續)

本集團內下列公司因取得《高新技術企業證書》，本年享受15%的優惠稅率，具體情況如下：

V. TAXATION (CONTINUED)

2. Corporate income tax preferences (continued)

(2) (continued)

The following companies in this Group enjoy a preferential tax rate of 15% in this period because they have obtained the Certificate of High-tech Enterprises. The specific situation is as follows:

納稅主體名稱 Name of taxpayer	高新技術企業證書編號 Certificate of high-tech enterprises No.
重慶機床(集團)有限責任公司 Chongqing Machine Tool (Group) Co., Ltd.	GR202151100674
重慶霍洛伊德精密螺桿製造有限公司 Chongqing Holroyd Precision Rotors Manufacturing Co., Ltd.	GR202051101424
重慶鴿牌電瓷有限公司 Chongqing Pigeon Electric Porcelain Co., Ltd.	GR202251101875
重慶鴿牌電工材料有限公司 Chongqing Pigeon Electric Materials Co., Ltd.	GR202051100733
重慶順昌通用電器有限責任公司 Chongqing Shunchang General Electric Equipment Co., Ltd.	GR202051100857
重慶世瑪德智能製造有限公司 Chongqing Sino-Germany Smart Factory Solutions Co., Ltd.	GR202251100475
重慶水輪機廠有限責任公司 Chongqing Water Turbine Works Co., Ltd.	GR202051101602
重慶通用工業(集團)有限責任公司 Chongqing General Industry (Group) Co., Ltd.	GR202051101683
重慶重通透平技術股份有限公司 Chongqing Chongtong Turbine Technology Co., Ltd.	GR202251100411
吉林重通成飛新材料股份公司 Jilin ChongTong Chengfei New Material Co., Ltd.	GR202122000365
重通成飛風電設備江蘇有限公司 Chong Tong Chengfei Wind Power Equipment Jiangsu Co., Ltd.	GR202132000904
重慶機電智能製造有限公司 Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.	GR202051100767
重慶水泵廠有限責任公司 Chongqing Pump Industry Co., Ltd.	GR202251101952
重慶氣體壓縮機廠有限責任公司 Chongqing Gas Compressor Factory Co., Ltd.	GR202151100839
重慶工具廠有限責任公司 Chongqing Tool Factory Co., Ltd.	GR202251101839
重慶工業賦能創新中心有限公司 Chongqing Industrial Enabling Innovation Center Co., Ltd.	GR202151101193

五、稅項(續)

2. 企業所得稅稅收優惠(續)

(3) 本集團子公司新疆福保田採棉服務有限公司(「福保田」)從事農機作業，其所得免徵企業所得稅。

V. TAXATION (CONTINUED)

2. Corporate income tax preferences (continued)

(3) The Group's subsidiary, Xinjiang Fubaotian Cotton-picking Service Co., Ltd. ("Fubaotian") is engaged in agricultural machinery operations and its income is exempted from enterprise income tax.

六、合併財務報表主要項目註釋

下列所披露的財務報表數據，除特別註明之外，貨幣單位為人民幣元。

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS

Unless otherwise stated, among the following disclosed data in the financial statements, currency unit is RMB.

1. 貨幣資金

1. Cash and Cash Equivalents

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
現金	Cash in hand	**142,463.44**	188,652.07
銀行存款	Cash at bank	**2,198,327,762.37**	2,144,724,744.89
其他貨幣資金	Other monetary assets	**375,447,378.74**	447,698,414.92
銀行存款應計利息	Accrued interest on Cash at bank	**4,980,443.12**	4,386,846.68
合計	**Total**	**2,578,898,047.67**	2,596,998,658.56
其中：存放在境外的款項總額	Including: cash deposited abroad	**78,472,453.37**	65,645,041.01

註： 本集團存放境外的款項匯回不受限制。

Note: There is no limit on the remittance of the group's overseas deposits.

貨幣資金期末使用受限制狀況

Restricted cash at the end of the period

項目	Items	**2023年6月30日 30 Jun 2023**
銀行承兑匯票保證金	Deposits for bank acceptance bills	**113,632,899.46**
保函保證金	Guarantee deposit	**132,421,426.30**
法定準備金	Statutory reserve	**119,869,903.50**
定期存款質押	Fixed deposit pledge	**185,915,800.00**
信用證保證金	Deposits for letters of credit	**4,365,073.70**
合計	**Total**	**556,205,102.96**

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

2. 交易性金融資產

2. Financial Assets held for frade

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
以公允價值計量且其變動計入當期損益的金融資產	Financial assets measured at value through profit or loss	**101,627,243.87**	101,853,290.98
其中：權益工具投資	including: Equity instrument investment	**1,360,219.12**	1,467,945.93
貨幣市場基金	Money market fund	**100,267,024.75**	100,385,345.05
合計	**Total**	**101,627,243.87**	101,853,290.98

3. 買入返售金融資產

3. Redemptory monetary capital for sale

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
國債逆回購	National debt reverse repurchase	**300,091,760.27**	100,056,986.30
合計	**Total**	**300,091,760.27**	100,056,986.30

4. 應收票據

4. Notes receivable

(1) 應收票據分類列示

(1) Classification of notes receivable

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
銀行承兌匯票	Bank acceptance bills	**326,206,686.20**	422,284,619.71
商業承兌匯票	Commercial acceptance bills	**86,508,754.91**	156,585,783.33
減：減值準備	Less: provision for bad debts	**863,013.02**	2,066,869.28
合計	**Total**	**411,852,428.09**	576,803,533.76

註： 本集團期末應收票據都在一年以內。

Note: The aging of ending balances of notes receivable is all within one year.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4. 應收票據(續)

4. Notes receivable (continued)

(2) 2023年6月30日本集團質押的應收票據：

(2) The notes receivable pledged on June 30,2023

項目	Items	期末已質押金額 Pledged amount
銀行承兌匯票	Bank acceptance bills	87,265,025.88
商業承兌匯票	Commercial acceptance bills	–
合計	**Total**	**87,265,025.88**

(3) 2023年6月30日本集團已經背書或貼現且在資產負債表日尚未到期的應收票據：

(3) The bills receivable endorsed or discounted and not matured on June 30,2023.

項目	Items	終止確認金額 Termination confirmation amount	未終止確認金額 The confirmed amount not terminated
商業承兌匯票	Commercial acceptance bills	104,574,557.02	62,056,638.63
合計	**Total**	**104,574,557.02**	**62,056,638.63**

(4) 2023年6月30日無因出票人未履約而將其轉應收賬款的票據

(4) No bill that is transferred to accounts receivable due to non-performance of the drawer on June 30, 2023.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4. 應收票據(續)

4. Notes receivable (continued)

(5) 按壞賬計提方法分類列示

(5) *Classified by bad debt provision method*

		2023年6月30日 30 Jun 2023				
		賬面餘額 Book Balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	壞賬準備比例(%)	賬面價值
類別	Items	Amount	Proportion (%)	Amount	Proportion of bad debt provision (%)	Carrying amount
按組合計提壞賬準備	Provision for bad debts by portfolio	412,715,441.11	100.00	863,013.02	0.21	411,852,428.09
其中：銀行承兌匯票	Including: bank acceptance bill	326,206,686.20	79.04	–	–	326,206,686.20
一般客戶商業承兌匯票	General customer commercial acceptance bill	86,508,754.91	20.96	863,013.02	1.00	85,645,741.89
合計	Total	412,715,441.11	100.00	863,013.02	–	411,852,428.09

		2022年12月31日 31 Dec 2022				
		賬面餘額 Book Balance		壞賬準備 Provision for bad debts		
		金額	比例(%)	金額	壞賬準備比例(%)	賬面價值
類別	Items	Amount	Proportion (%)	Amount	Proportion of bad debt provision (%)	Carrying amount
按組合計提壞賬準備	Provision for bad debts by portfolio	578,870,403.04	100.00	2,066,869.28	0.36	576,803,533.76
其中：銀行承兌匯票	Including: bank acceptance bill	422,284,619.71	72.95	–	–	422,284,619.71
一般客戶商業承兌匯票	General customer commercial acceptance bill	156,585,783.33	27.05	2,066,869.28	1.32	154,518,914.05
合計	Total	578,870,403.04	100.00	2,066,869.28	–	576,803,533.76

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

4. 應收票據(續)

4. Notes receivable (continued)

(6) 本期計提、收回、轉回的應收票據壞賬準備

(6) Provision for bad debts of notes receivable that are accrued, collected or transferred back in this period:

類別	Items	2022年12月31日 31 Dec 2022	本期變動金額 Change amount for the current period 加：計提 Add: accrual	減：重分類至應收賬款壞賬準備 Loss: reclassification to bad debt provision of accounts receivable	**2023年6月30日 30 Jun 2023**
應收票據壞賬準備	Provision for bad debts of notes receivable	2,066,869.28	-1,203,856.26	–	**863,013.02**
合計	**Total**	2,066,869.28	-1,203,856.26	–	**863,013.02**

(7) 本集團本期無實際核銷的應收票據。

(7) The Group has no notes receivable actually written off in this period.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5. 應收賬款

5. Accounts receivable

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
應收賬款	Accounts receivable	**4,054,983,060.68**	3,198,204,236.15
減：減值準備	Less: provision for bad debts	**649,770,036.78**	611,324,937.78
應收賬款淨額	**Carrying amount**	**3,405,213,023.90**	2,586,879,298.37

註： 本集團的應收賬款主要通過商品銷售、提供技術及相關服務和建造工程業務產生，並按有關交易合同所訂明的條款結算。相關應收質保金則通常於產品交付和項目完成後1至2年內到期。本集團應收賬款不計息。

Note: The Group's receivables are mainly generated through the sale of commodities, the provision of technology and related services, and construction engineering operations, and are settled in accordance with the terms stipulated in the relevant transaction contracts. Relevant warranty receivables usually expire within one to two years after product delivery and project completion. The Group's accounts receivable are non-interest bearing.

(1) 按預期信用風險特徵組合計提壞賬準備的應收賬款

(1) The accounts receivable recognized provision for bad debts according to group of expected credit risk characters

		2023年6月30日 30 Jun 2023			
組合分類	Classification	**原值 Book balance**	**壞賬準備比例(%) percentage (%)**	**壞賬準備 Provision for bad debts**	**賬面價值 Carrying amount**
按單項計提壞賬準備	Provision for bad debts is recognized separately	**451,826,129.05**	**83.16**	**375,759,556.18**	**76,066,572.87**
按組合計提壞賬準備	Provision for bad debts is recognized by group	**3,603,156,931.63**	**7.60**	**274,010,480.60**	**3,329,146,451.03**
其中：關聯公司款項	Including: Related parties	**124,119,765.96**	**–**	**–**	**124,119,765.96**
信用期內回款良好組合	Customers with good credit	**238,630,158.51**	**–**	**–**	**238,630,158.51**
一般客戶款項組合	General customers	**3,240,407,007.16**	**8.46**	**274,010,480.60**	**2,966,396,526.56**
其中：1年以內	Including: Within 1 year	**2,283,622,273.42**	**1.26**	**28,847,045.20**	**2,254,775,228.22**
1-2年	1-2 years	**465,990,482.55**	**3.68**	**17,171,194.61**	**448,819,287.94**
2-3年	2-3 years	**201,113,397.70**	**13.21**	**26,565,179.03**	**174,548,218.67**
3-4年	3-4 years	**142,343,434.34**	**52.36**	**74,531,775.16**	**67,811,659.18**
4-5年	4-5 years	**56,892,524.83**	**64.07**	**36,450,392.28**	**20,442,132.55**
5年以上	Over 5 years	**90,444,894.32**	**100.00**	**90,444,894.32**	**–**
合計	**Total**	**4,054,983,060.68**	**16.02**	**649,770,036.78**	**3,405,213,023.90**

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5. 應收賬款(續)

5. Accounts receivable (continued)

(1) 按預期信用風險特徵組合計提壞賬準備的應收賬款(續)

(1) The accounts receivable recognized provision for bad debts according to group of expected credit risk characters (continued)

		2022年12月31日 31 Dec 2022			
組合分類	Classification	原值 Book balance	壞賬準備比例(%) percentage (%)	壞賬準備 Provision for bad debts	賬面價值 Carrying amount
按單項計提壞賬準備	Provision for bad debts is recognized separately	442,962,957.84	82.57	365,740,434.74	77,222,523.10
按組合計提壞賬準備	Provision for bad debts is recognized by group	2,755,241,278.31	8.91	245,584,503.04	2,509,656,775.27
其中：關聯公司款項	Including: Related parties	124,951,430.35	–	–	124,951,430.35
信用期內回款良好組合	Customers with good credit	220,848,385.73	–	–	220,848,385.73
一般客戶款項組合	General customers	2,409,441,462.23	10.19	245,584,503.04	2,163,856,959.19
其中：1年以內	Including: Within 1 year	1,666,497,523.36	1.25	20,852,092.21	1,645,645,431.15
1-2年	1-2 years	276,322,449.23	6.10	16,849,791.56	259,472,657.67
2-3年	2-3 years	230,559,115.89	11.78	27,169,609.02	203,389,506.87
3-4年	3-4 years	67,052,723.46	54.23	36,360,221.60	30,692,501.86
4-5年	4-5 years	57,687,544.25	57.26	33,030,682.61	24,656,861.64
5年以上	Over 5 years	111,322,106.04	100.00	111,322,106.04	–
合計	**Total**	3,198,204,236.15	19.11	611,324,937.78	2,586,879,298.37

註： 本集團始終按照相當於整個存續期內預期信用損失的金額計量應收賬款的減值準備，並以逾期天數與違約損失率為基礎計算其預期信用損失。違約損失率基於過去3-5年的實際信用損失經驗計算，並根據歷史數據收集期間的經濟狀況、當前的經濟狀況與本集團所預估的預計存續期內的經濟狀況三者之間的差異進行調整。

Note: The Group always measures the impairment allowance of accounts receivable at an amount equivalent to the expected credit loss over the entire duration, and calculates its expected credit loss based on the number of overdue days and the default loss rate. The LGD is calculated based on the actual credit loss experience in the past 3-5 years, and is based on the differences between the economic conditions during the historical data collection period, the current economic conditions, and the economic conditions estimated by the Group during the expected duration Make adjustments.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5. 應收賬款(續)

5. Accounts receivable (continued)

(2) 單獨進行預期信用測試的款項

(2) The accounts receivable recognized provision for bad debts separately:

單位名稱	Name	2023年6月30日 30 Jun 2023 賬面餘額 Book Balance	壞賬準備 Provision for bad debts	壞賬準備比例(%) Excepted credit loss rate (%)	計提理由	Reason
龍海集團有限公司	Longhai Group Co., Ltd	116,883,116.51	70,129,869.91	60.00	預計無法全額收回	Not expected to be fully recoverable
北京萬源工業有限公司及其子公司	Beijing Wanyuan Industry Co., LTD and its subsidiaries	128,640,973.96	119,733,360.24	93.08	正在破產清算	Bankruptcy liquidation is under way
吉林省中通電力工程有限公司	Jilin Zhongtong Power Engineering Co., Ltd.	14,664,842.01	14,664,842.01	100.00	預計無法收回	Not expected to be recoverable
成都明然智能科技有限公司	Chengdu Mingran Intelligent Technology Co., LTD	14,318,059.17	2,876,059.74	20.09	預計無法全額收回	Not expected to be fully recoverable
成都經營部(東方電氣集團東風電機有限公司)	Chengdu Business Department (DEC Dongfeng Electric Machinery Co., Ltd.)	11,151,012.11	11,151,012.11	100.00	預計無法收回	Not expected to be recoverable
重慶江北機械有限責任公司債權轉讓	Chongqing Jiangbei Machinery Co. LTD (Packaged creditor's rights)	10,795,326.36	10,343,326.36	95.81	預計無法收回	Not expected to be recoverable
特殊商務夥伴－衡譽單項	Special business partner-Hengyu	8,901,366.71	8,901,366.71	100.00	預計無法收回	Not expected to be recoverable
山東潤通齒輪集團有限公司	Shandong Runtong Gear Group Co. LTD	8,026,127.00	4,013,063.50	50.00	預計無法全額收回	Not expected to be fully recoverable
Water Gen Power s.r.l（意大利慣特電站）	Water Gen Power S.R.L. (Execute Power Station, Italy)	8,343,351.78	8,343,351.78	100.00	預計無法收回	Not expected to be recoverable
托克托縣宏昌機械製造有限公司	Inner Mongolia Hongchang Machinery Manufacturing Co., Ltd.	7,711,308.09	4,626,784.85	60.00	預計無法全額收回	Not expected to be fully recoverable
重慶華浩冶煉有限公司債權轉讓	Chongqing Huahao Smelter Co., LTD	6,313,773.70	6,313,773.70	100.00	預計無法收回	Not expected to be recoverable
重慶中湛商業有限公司	Chongqing Zhongzhan Commercial Co., Ltd	5,048,726.50	5,048,726.50	100.00	預計無法收回	Not expected to be recoverable
神霧科技集團股份有限公司	Shenwu Technology Group Corp	3,780,000.00	3,780,000.00	100.00	預計無法收回	Not expected to be recoverable
重慶市璧山順山機械有限公司	Chongqing Bishan Shunshan Machinery Co. LTD	3,726,154.37	3,726,154.37	100.00	預計無法收回	Not expected to be recoverable
Morgan Technologies	Morgan Technologies	3,635,346.55	3,635,346.55	100.00	預計無法收回	Not expected to be recoverable
重慶渝青機械配件製造有限公司	Chongqing Yuqing Machinery Parts Manufacturing Co. LTD	3,236,582.48	3,236,582.48	100.00	預計無法收回	Not expected to be recoverable
河北豐特農業機械股份有限公司	Hebei Fengte Agricultural Machinery Co. LTD	3,080,000.00	3,080,000.00	100.00	預計無法收回	Not expected to be recoverable
重慶泉海機械有限責任公司	Chongqing Quanhai Machinery Co., Ltd	2,943,717.44	2,943,717.44	100.00	預計無法收回	Not expected to be recoverable
山西天弗燃氣有限公司	Shanxi Tianfu Gas Co., LTD	2,820,000.00	2,820,000.00	100.00	預計無法收回	Not expected to be recoverable
山西壓縮天然氣集團晉中有限公司	Shanxi Compressed natural Gas Group Jinzhong Co., LTD	2,738,600.00	2,738,600.00	100.00	預計無法收回	Not expected to be recoverable
中國電力工程有限公司	China Electric Power Engineering Co., Ltd	2,715,000.00	2,715,000.00	100.00	預計無法收回	Not expected to be recoverable
山東科瑞石油天然氣工程集團有限公司	Shandong Kerui Oil and Natural Gas Engineering Group Co., LTD	2,439,500.00	2,439,500.00	100.00	預計無法收回	Not expected to be recoverable
其他單位	Other projects	79,913,244.31	78,499,117.93	98.23	預計無法全額收回	Not expected to be fully recoverable
合計	Total	451,826,129.05	375,759,556.18	83.16		

註： 本集團本期按單項計提壞賬準備的應收款主要為由於債務方發生財務困難或款項賬齡較長收回或全額收回可能性較低款項。

Note: The Group's receivables based on single item provision for bad debts in this period are mainly due to financial difficulties of the debtor or a longer ageing of the account or a lower probability of full recovery.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5. 應收賬款(續)

5. Accounts receivable (continued)

(3) 根據開票日期，應收賬款的賬齡分析如下

(3) According to the date of invoice, the age of accounts receivable is analyzed as follows:

		2023年6月30日 30 Jun 2023		
賬齡	Aging	應收賬款 Book Balance	壞賬準備 Provision for bad debts	壞賬準備比例(%) Percentage (%)
1年以內	Within 1 year	**2,413,181,584.04**	**28,847,045.21**	**1.20**
1-2年	1-2 years	**552,870,998.66**	**22,916,633.16**	**4.15**
2-3年	2-3 years	**269,689,047.12**	**33,916,525.86**	**12.58**
3-4年	3-4 years	**286,834,677.56**	**168,157,464.92**	**58.63**
4-5年	4-5 years	**148,847,139.75**	**93,480,352.94**	**62.80**
5年以上	Over 5 years	**383,559,613.55**	**302,452,014.69**	**78.85**
合計	**Total**	**4,054,983,060.68**	**649,770,036.78**	**16.02**

		2022年12月31日 31 Dec 2022		
賬齡	Aging	應收賬款 Book Balance	壞賬準備 Provision for bad debts	壞賬準備比例(%) percentage (%)
1年以內	Within 1 year	1,843,481,336.62	23,642,391.90	1.28
1-2年	1-2 years	335,375,460.59	22,034,365.31	6.57
2-3年	2-3 years	372,507,469.72	100,655,215.01	27.02
3-4年	3-4 years	162,400,785.70	90,737,156.24	55.87
4-5年	4-5 years	185,243,406.19	89,489,687.08	48.31
5年以上	Over 5 years	299,195,777.33	284,766,122.24	95.18
合計	**Total**	3,198,204,236.15	611,324,937.78	19.11

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5. 應收賬款(續)

5. Accounts receivable (continued)

(4) 本期間計提、轉回(或收回)的壞賬準備情況

(4) Provision for bad debts that are accrued, transferred back or collected in this period:

類別	Items	2022年12月31日 31-Dec-22	本期變動金額 Change amount for the current period 計提 Accrued	收回或轉回 Collected or transferred back	核銷 Write off	其他減少 Other decrease	2023年6月30日 30-Jun-23
應收賬款壞賬準備	Provision for bad debts of account receivable	611,324,937.78	38,445,099.00	-	-	-	649,770,036.78
合計	Total	611,324,937.78	38,445,099.00	-	-	-	649,770,036.78

(5) 本集團本期間無轉銷或核銷的應收賬款壞賬準備

(5) No transfer or write-off of provision for bad debts of account receivable during this period.

(6) 本集團本期間無因金融資產轉移而終止確認的應收賬款

(6) No account receivable that is derecognized due to the transfer of financial assets during this period.

(7) 本集團本期間無因轉移應收賬款且繼續涉入形成的資產、負債

(7) No assets and liabilities have been formed due to the transfer and continuing involvement of account receivable.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

5. 應收賬款(續)

5. Accounts receivable (continued)

(8) 按欠款方歸集的期末餘額前五名的應收賬款情況

(8) Top five debtors of account receivable collected according to the arrears:

對方單位 Name of debtors	2023年6月30日 30 Jun 2023	賬齡 Aging	佔應收賬款期末餘額合計數的比例(%) Proportion in total accounts receivable	壞賬準備金額 Provision for bad debts	未結算原因 No settlement reason
新疆金風科技股份有限公司及其子公司 Xinjiang Goldwind Science & Technology Co.,Ltd	**641,624,991.23**	1年以內 Within one year	15.82	2,771,830.45	未到收款期 The payment period has not arrived
北京萬源工業有限公司及其子公司 Beijing Wanyuan Industry Co. LTD	**128,640,973.96**	3-5年 3-5 years	3.17	119,733,360.24	正在破產精算 Bankruptcy liquidation is under way
中國船舶工業物資西南有限責任公司 China National Shipbuilding EQUIPMENT & MATERIALS Southwest Co., Ltd.	**75,513,911.60**	1年以內 Within one year	1.86	982,379.73	未到收款期 The payment period has not arrived
中國船舶重工集團公司第七0四研究所 CSIS NO.704 RESEARCH INSTITUTION	**59,757,695.43**	1年以內、1-2年、2-3年、3-4年、4-5年 Within one year, 1-2 years, 2-3 years, 3-4 years, 4-5 years	1.47	–	未到結算期 The settlement period has not arrived
國能聯合動力技術(赤峰)有限公司 GUODIAN UNITED POWER TECHNOLOGY (CHIFENG) CO.,LTD	**43,648,750.00**	1年以內 Within one year	1.08	872,975.00	未到收款期 The payment period has not arrived
合計 **Total**	**949,186,322.22**		23.41	124,360,545.42	

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

6. 應收款項融資

6. Receivable financing

(1) 應收款項融資分類

(1) Classification of receivables financing

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
銀行承兑匯票	Bank acceptance bill	**330,817,438.78**	531,604,379.60
債權轉讓憑證	Document of creditor's rights transfer	**62,306,181.54**	189,220,340.11
原值合計	**Total original value of receivables financing**	**393,123,620.32**	720,824,719.71
減：減值準備	Less: provision for bad debts	**1,958,019.68**	2,954,421.22
合計	**Total**	**391,165,600.64**	717,870,298.49

註1：本集團視日常資金管理的需要，將銀行承兑匯票及債權轉讓憑證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，由於期末公允價值變動對報表的影響極小，故本集團將應收款項融資按照賬面價值列示。

本集團無單項計提減值準備的應收款項融資。期末本集團按照整個存續期預期信用損失計量壞賬準備。本集團認為所持的銀行承兑匯票不存在重大信用風險，不會因銀行違約而產生重大損失。

Note1: According to the needs of daily fund management, the Group classifies bank acceptance bills and the debt transfer certificate into financial assets measured at fair value and the changes of which are included in other comprehensive income. Since the change of fair value at the end of the period has little impact on the statements, the group presents receivables financing according to book value.

The Group does not have a single bank acceptance bill for impairment provision. At the end of the period, the Group measures bad debt provisions based on the expected credit losses throughout its lifetime. The Group believes that the bank acceptance bills held do not have significant credit risk and will not cause significant losses due to bank defaults.

註2：債權轉讓憑證系指本集團取得的雲信、融信等數字化債權憑證。

Note2: The debt transfer certificate refers to the digital debt certificates such as Yunxin and Rongxin obtained by the Group.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

6. 應收款項融資

6. Receivable financing

(2) 期末無已用於質押的應收款項融資

(2) No receivable financing already used for pledge at the end of the period

(3) 期末本集團已經背書或貼現且在資產負債表日尚未到期的應收款項融資

(3) Receivable financing that have been endorsed or discounted by the Group and have not expired at the end of the period:

項目	Items	終止確認金額 Termination confirmation amount	未終止確認金額 The confirmed amount is not terminated
銀行承兑匯票	Bank acceptance bill	1,101,182,655.11	–
債權轉讓憑證	Document of creditor's rights transfer	20,019,241.72	2,039,679.34
合計	**Total**	**1,121,201,896.83**	**2,039,679.34**

註： 期末本集團背書予供貨商以支付其材料採購款未到期的應收款項融資人民幣1,123,241,576.17元，本集團管理層認為：(1)已背書轉讓或貼現但尚未到期的銀行承兑匯票所有權的風險及回報已實質轉移，故而完全終止確認該等應收款項融資及應付供貨商款項，本集團對該等完全終止確認的未到期應收款項融資的繼續涉入程度以出票銀行無法向票據持有人結算款項為限。本集團繼續涉入所承受的可能最大損失為本集團背書予供貨商的未到期應收款項融資款項，期末人民幣1,123,241,576.17元；(2)已背書轉讓或貼現但尚未到期的債權轉讓憑證，由於其附追索權，故而未終止確認該等應收款項融資及應付供貨商款項。

Note: On June 30,2023, the group endorsed receivable financing of RMB1,123,241,576.17 to the supplier to pay for the material purchase payment. The management of the group considered that (i) the risk and return of ownership of the unexpired receivable financing had been substantially transferred, so the group completely terminated the recognition of receivable financing and the amount due to the supplier. The group's continued involvement in the unexpired receivable financing whose recognition has been completely terminated is limited to the extent that the issuing bank is unable to settle accounts with the bill holder. The maximum possible loss of the group's continued involvement is the unexpired receivable financing endorsed by the group to the supplier, which is RMB1,123,241,576.17 at the end of the period; (ii) The debt transfer certificates that have been endorsed or discounted but not yet due have not been derecognized due to their attached right of recourse.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

7. 預付款項

7. Prepayments

(1) 預付款項賬齡分析

(1) *Aging analysis*

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
1年以內	Within 1 year	**418,458,476.81**	174,039,257.36
1-2年	1-2 years	**32,580,681.04**	7,475,849.15
2-3年	2-3 years	**2,330,818.65**	2,527,557.05
3年以上	More than 3 years	**12,556,892.48**	12,286,272.20
合計	**Total**	**465,926,868.98**	196,328,935.76
減：減值準備	Less: Provision for diminution in value	**5,105,845.33**	191,749.00
預付賬款淨值	Net value	**460,821,023.65**	196,137,186.76

註：期末本集團賬齡超一年以上的預付賬款金額為人民幣47,468,392.17元(期初金額：人民幣22,289,678.40元)，主要為預付材料貨款，供貨週期較長，材料尚未到貨。

Note: On 30 Jun 2023, the Group's prepaid accounts with an age of more than one year were RMB47,468,392.17 (The beginning of the period: RMB22,289,678.40), which were mainly prepayments for materials, because the delivery cycle was long and the materials had not arrived.

(2) 期末賬齡超過1年且金額重要的預付賬款

(2) *The major prepayments aged over 1 year*

債務單位 Name of debtors	**2023年6月30日 30 Jun 2023**	賬齡 Aging	未結算原因 No settlement reason	佔預付款項期末餘額的比例(%) Percentage (%)
斯凱孚(中國)銷售有限公司 SKF (China) Sales Co., Ltd.	**994,500.00**	3年以上 Over 3 years	尚未到貨 Commodity not received	0.21
發那科(天津)貿易有限公司 FANUC (Tianjin) Trading Company Ltd	**872,361.34**	2-3年、3年以上 2-3 years, over 3 years	尚未到貨 Commodity not received	0.19
杭州中能汽輪動力有限公司 Hangzhou Zhongneng Steam turbine Power Co., LTD	**702,000.00**	3年以上 Over 3 years	尚未到貨 Commodity not received	0.15
重慶水泵廠有限責任公司永川通用機械廠 Chongqing Water Pump Factory Co., LTD. Yongchuan General Machinery Factory	**666,886.88**	3年以上 Over 3 years	尚未到貨 Commodity not received	0.14
河北寶特石油機械有限公司 Hebei Baote Petroleum Machinery Co., LTD	**550,950.20**	3年以上 Over 3 years	尚未到貨 Commodity not received	0.12
合計 Total	**3,786,698.42**			0.81

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

7. 預付款項(續)

7. Prepayments (continued)

(3) 按預付對象歸集的期末餘額前五名的預付款情況

(3) The top five prepayments by period-end balance collected by prepayment target

債務單位 Name of debtors	2023年6月30日 30 Jun 2023	賬齡 Aging	未結算原因 No settlement reason	佔預付款項期末餘額合計數的比例(%) Percentage (%)
四川東樹新材料有限公司 Sichuan Dongshu New Material Co., Ltd	163,769,724.73	1年以內 Within 1 year	尚未到貨 Commodity not received	35.15
道生天合材料科技(上海)股份有限公司 Dawn Tianhe Materials Technology (Shanghai) Co., Ltd.	44,905,256.73	1年以內 Within 1 year	尚未到貨 Commodity not received	9.64
江西科銳奇新材料科技有限公司 Jiangxi Kelic New Material Technology Co., LTD	41,355,963.10	1年以內 Within 1 year	尚未到貨 Commodity not received	8.88
康達新材料(集團)股份有限公司 Shanghai Kangda New Materials Group Co., Ltd.	17,342,631.97	1年以內 Within 1 year	尚未到貨 Commodity not received	3.72
西門子(中國)有限公司 Siemens Ltd., China	19,102,756.09	1年以內 Within 1 year	尚未到貨 Commodity not received	4.10
合計 Total	286,476,332.62			61.49

(4) 本期間計提、轉回(或收回)的壞賬準備

(4) Provision made for bad debts, transferred or recovered during this period.

債務單位	Name of debtors	2022年12月31日 31 Dec 2022	本期計提 Accrued	轉回或收回 Collected or transferred back	其他應收款壞賬重分類至預付賬款 Other receivables reclassified to prepaid accounts	2023年6月30日 30 Jun 2023
預付賬款壞賬準備	Prepayment account provision for bad debts	191,749.00	4,914,096.33	–	–	5,105,845.33
合計	**Total**	191,749.00	4,914,096.33	–	–	5,105,845.33

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

8. 其他應收款

8. Other receivables

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
應收股利	Dividend receivable	296,407,559.59	438,662,409.13
其他應收款	Other receivables	654,333,386.79	696,573,465.90
合計	Total	950,740,946.38	1,135,235,875.03
減：減值準備	Less: provision for bad debts	338,621,497.44	338,821,964.44
淨額	Net value	612,119,448.94	796,413,910.59

8.1 應收股利

(1) 應收股利分類

8.1 Dividend receivable

(1) The classification of dividend receivable

項目(或被投資單位)	Investees	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
重慶康明斯發動機有限公司	Chongqing Cummins Engine Co., Ltd	293,490,003.21	436,724,952.75
重慶紅巖方大汽車懸架有限公司	Chongqing Hongyan Fangda AUTOMOBILE Suspension Co., Ltd.	1,937,456.38	1,937,456.38
有研粉末新材料股份有限公司	GRIPM Advanced Materials Co., Ltd.	980,100.00	–
合計	Total	296,407,559.59	438,662,409.13

(2) 重要的賬齡超過1年的應收股利

(2) The major dividend receivable aged over 1 year

項目(或被投資單位) Items (or investee)	2023年6月30日 30 Jun 2023	賬齡 Aging	未收回原因 The reason for not receiving	是否發生減值及其判斷依據 Whether the impairment occurs and its judgment basis
重慶康明斯發動機有限公司 Chongqing Cummins Engine Co., Ltd	293,490,003.21	1-2年、2-3年、3-4年 1-2 years, 2-3 years, 3-4years	根據董事會決議約定付款 The payment shall be made according to the resolution of the board of directors	不存在減值，公司經營正常，具備支付能力 No impairment occurred and the enterprise operate normally and have the ability to pay
重慶紅巖長力汽車彈簧有限公司 Chongqing Hongyan Changli Automobile Spring Co., Ltd.	1,937,456.38	5年以上 Over 5 years	對方尚未支付 No payment	不存在減值，公司經營正常，具備支付能力 No impairment occurred and the enterprise operate normally and have the ability to pay
合計 Total	295,427,459.59			

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

8. 其他應收款(續)

8. Other receivables (continued)

8.2 其他應收款

8.2 Other receivables

(1) 其他應收款按款項性質分類

(1) Other receivables are classified by the nature of the amount listed below:

款項性質	Nature	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
代收代付款項	Collection and payment on agency basis	**213,060,544.26**	208,776,129.13
資產、土地處置款	Land disposal receivable	**103,379,202.42**	138,683,497.62
關聯公司款項	The related companies of other receivable	**62,307,998.00**	62,981,244.46
借款及利息	Borrowing and interest	**89,084,777.29**	88,602,523.23
保證金	Deposit Receivable	**65,954,053.10**	69,628,663.83
住房修理基金	Housing repair fund	**33,044,806.25**	31,792,117.35
大集體款項	Large group receivable	**3,980,761.91**	4,891,911.90
備用金	Imprest fund	**19,095,720.57**	10,869,293.20
對第三方公司墊付款項	Advance payments to third party companies	**701,007.60**	876,101.73
預付購房款	Prepayment for house purchase	**12,622,437.20**	12,622,437.20
其他	Others	**51,102,078.19**	66,849,546.25
其他應收款賬款餘額合計	**Total**	**654,333,386.79**	696,573,465.90
減：減值準備	Less: provision for bad debts	**338,621,497.44**	338,821,964.44
其他應收款賬面淨值合計	**Net value**	**315,711,889.35**	357,751,501.46

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

8. 其他應收款(續)

8. Other receivables (continued)

8.2 其他應收款(續)

8.2 Other receivables (continued)

(2) 按賬齡分析如下

(2) Aging analysis

賬齡	Aging	**2023年6月30日 30 June 2023**	2022年12月31日 31 Dec 2022
一年以內	Within 1 year	**92,108,800.15**	134,837,143.52
一年至二年	1-2 years	**84,768,062.07**	51,131,771.91
二年至三年	2-3 years	**27,472,417.73**	283,706,054.20
三年至四年	3-4 years	**280,988,825.19**	135,330,596.39
四年至五年	4-5 years	**106,383,484.05**	14,584,729.60
五年以上	Over 5 years	**62,611,797.60**	76,983,170.28
其他應收款賬款餘額合計	**Total**	**654,333,386.79**	696,573,465.90
減：壞賬準備	Less: provision for bad debts	**338,621,497.44**	338,821,964.44
其他應收款賬面淨值合計	**Net value**	**315,711,889.35**	357,751,501.46

註： 本集團其他應收款賬齡自其他應收款確認日開始計算。

Note: The ageing of other receivables of the Group is calculated from the date when other receivables are recognized.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

8. 其他應收款(續)

8. Other receivables (continued)

8.2 其他應收款(續)

8.2 Other receivables (continued)

(3) 按預期信用風險特徵組合計提壞賬準備的其他應收款

(3) The other receivables recognized provision for bad debts according to group of expected credit risk characters.

壞賬準備 Bad Debt provision		第一階段 未來12個月預期信用損失 The First Stage Expected credit loss within 12 months	第二階段 整個存續期預期信用損失（未發生信用減值） The Second Stage Expected credit loss within the entire duration (No credit impairment has occurred)	第三階段 整個存續期預期信用損失（已發生信用減值） The Third Stage Expected credit loss within the entire duration (Credit impairment has occurred)	合計 Total
2022年12月31日餘額	Balance on 31 Dec 2022	-	4,240,852.76	334,581,111.68	338,821,964.44
年初其他應收款壞賬準備賬面餘額在本期	The book balance of bad debt provision for other receivables in the current year	-	-	-	-
本期轉回	Transferred back	-	-	200,467.00	200,467.00
2023年6月30日餘額	**Balance on 30 Jun 2023**	-	4,240,852.76	334,380,644.68	338,621,497.44

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

8. 其他應收款(續)

8. Other receivables (continued)

8.2 其他應收款(續)

8.2 Other receivables (continued)

(3) 按預期信用風險特徵組合計提壞賬準備的其他應收款(續)

(3) The other receivables recognized provision for bad debts according to group of expected credit risk characters. (continued)

1) 單獨進行預期信用測試的款項

1) The other receivables recognized provision for bad debts separately:

		2023年6月30日 30 Jun 2023				
		賬面餘額	壞賬準備	比例(%)		
名稱	Name of debtors	Book balance	Provision for bad debts	Percentage (%)	計提理由	Reason
重慶商社化工有限公司	Chongqing GENERAL Trading Chemical Co., Ltd.	287,967,948.69	287,967,948.69	100.00	預計無法收回	Not expected to be recoverable
陳渝蘭	Chen Yulan	10,818,734.56	10,818,734.56	100.00	預計無法收回	Not expected to be recoverable
雙環傳動(重慶)精密科技有限責任公司	Chongqing Arrows Auto Transmission Parts Co., Ltd	10,293,923.37	10,293,923.37	100.00	預計無法收回	Not expected to be recoverable
重慶港天物業有限公司（惠工大廈）	Chongqing Gangtian Property Co., Ltd.	9,680,000.00	9,680,000.00	100.00	預計無法收回	Not expected to be recoverable
重慶泉海機械有限公司	Chongqing Quanhai Machinery Co., Ltd	4,981,900.79	4,981,900.79	100.00	預計無法收回	Not expected to be recoverable
重慶重大高科物業發展有限公司	Chongqing Major Hi Tech Property Development Co., Ltd.	2,942,437.20	2,942,437.20	100.00	預計無法收回	Not expected to be recoverable
其他	Others	2,342,018.10	2,342,018.10	100.00	預計無法收回	Not expected to be recoverable
合計	Total	329,026,962.71	329,026,962.71	100.00		

註： 本集團本期單項計提壞賬準備的其他應收款主要系由於債務人發生財務困難或賬齡較長款項，本集團管理層預計無法收回或無法全額收回。

Note: The provision for bad debts of the other receivable made individually during this period were mainly due to financial difficulties or long-aging accounts of the debtor. The management of the Group is expected to be unable to recover them or to recover them in full.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

8. 其他應收款(續)

8. Other receivables (continued)

8.2 其他應收款(續)

8.2 Other receivables (continued)

(4) 本期間計提、轉回(或收回)的壞賬準備情況

(4) Provision for bad debts that are accrued, collected or transferred back during this period:

			本期變動情況 Change amount for the current period				
類別	Items	2022年12月31日餘額 31 Dec 2022	計提 accrued	收回或轉回 collected or transferred back	重分類至預付賬款 Reclassified to prepaid accounts	核銷 write off	2023年6月30日餘額 30 Jun 2023
其他應收賬款壞賬準備	Provision for bad debts of other receivable	338,821,964.44	-	200,467.00	-	-	338,621,497.44
合計	Total	338,821,964.44	-	200,467.00	-	-	338,621,497.44

(5) 本集團本期間無核銷的其他應收款情況。

(5) No other receivable written off during this period.

(6) 按欠款方歸集的期末餘額前五名的其他應收款情況

(6) Top five debtors of other receivables collected according to the arrears

對方單位 Name of debtors	款項性質 Nature	2023年6月30日餘額 30 Jun 2023	賬齡 Aging	佔其他應收款期末餘額合計數的比例(%) Percentage (%)	壞賬準備金額 Provision for bad debts amount
重慶商社化工有限公司 Chongqing GENERAL Trading Chemical Co., Ltd.	因貿易業務形成的墊款、借款及利息 Advances, borrowings and interest arising from trading operations	287,967,948.69	2-3年、3-4年 2-3 years, 3-4 years	44.01	287,967,948.69
重慶市沙坪壩區土地整治儲備中心 Chongqing Shapingba District Land Consolidation reserve Center	土地處置款 Land disposal fund	62,533,463.93	1年以內、1-2年、2-3年、3-4年 Within 1 year,1-2 years, 2-3 years, 3-4 years	9.56	-
雙環傳動(重慶)精密科技有限責任公司 Chongqing Arrows Auto Transmission Parts Co., Ltd	原神箭借款及利息等款項 The related companies of other receivable	44,764,900.09	1年以內 Within 1 year	6.84	10,293,923.37
重慶市金潼工業建設投資有限公司 Chongqing Jintong Industrial Construction Investment Co., Ltd.	資產處置款 Asset disposal funds	26,561,015.49	2-3年 2-3 years	4.06	-
中信建投期貨有限公司 China Futures Co.,ltd.	保證金 Cash deposit	21,313,629.52	1年以內 Within 1 year	3.26	-
合計 Total		443,140,957.72		67.72	298,261,872.06

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

8. 其他應收款(續)

8. Other receivables (continued)

8.2 其他應收款(續)

8.2 Other receivables (continued)

(7) 本集團本期間無因金融資產轉移而終止確認的其他應收款

(7) No other receivables derecognised during the period due to transfer of financial assets.

(8) 本集團本期間無因轉移其他應收款且繼續涉入形成的資產、負債

(8) No assets or liabilities arising from the transfer of other receivables and continued involvement during this period.

9. 存貨

9. Inventory

(1) 存貨分類

(1) Classification of inventory

		2023年6月30日 30 Jun 2023		
項目	Items	賬面餘額 Book balance	存貨跌價準備／合同履約成本減值準備 Provision for impairment	賬面價值 Carrying amount
原材料	Raw materials	426,126,770.30	42,011,833.57	384,114,936.73
在產品	Work in progress	971,710,402.74	56,115,269.42	915,595,133.32
庫存商品	Finished goods	915,633,113.90	54,480,984.58	861,152,129.32
周轉材料	Revolving materials	4,814,876.46	120,934.53	4,693,941.93
委託加工物資	Consigned processing materials	29,099,075.27	–	29,099,075.27
發出商品	Release products	16,357,960.09	1,243,980.87	15,113,979.22
合同履約成本	Contract Performance Cost	99,489,222.23	–	99,489,222.23
合計	**Total**	2,463,231,420.99	153,973,002.97	2,309,258,418.02

註： 本期間合同履約成本攤銷金額為人民幣87,970,631.44元。

Note: the amortization amount of contract performance cost in this period is RMB87,970,631.44 yuan.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

9. 存貨(續)

9. Inventory (continued)

(1) 存貨分類(續)

(1) Classification of inventory (continued)

		2022年12月31日 31 Dec 2022		
項目	Items	賬面餘額 Book balance	存貨跌價準備／合同履約成本減值準備 Provision for impairment	賬面價值 Carrying amount
原材料	Raw materials	398,071,914.74	46,118,103.09	351,953,811.65
在產品	Work in progress	817,804,578.55	56,942,296.02	760,862,282.53
庫存商品	Finished goods	954,959,047.76	55,058,169.25	899,900,878.51
周轉材料	Revolving materials	4,382,545.75	251,504.63	4,131,041.12
委託加工物資	Consigned processing materials	17,457,941.31	–	17,457,941.31
發出商品	Release products	34,575,084.43	963,261.19	33,611,823.24
合同履約成本	Contract Performance Cost	16,068,377.93	–	16,068,377.93
合計	**Total**	2,243,319,490.47	159,333,334.18	2,083,986,156.29

(2) 本期計提、轉回(或收回)的存貨跌價準備情況

(2) Provision of impairment that are accrued, collected or transferred back during this period:

			本期增加 Increase		本期減少 Decrease			
項目	Items	2022年12月31日 31 Dec 2022	計提 Accrued	其他 Other	收回或轉回 Collected or Transferred Back	轉銷 transfer	核銷 write off	**2023年6月30日 30 Jun 2023**
原材料	Raw materials	46,118,103.09	-3,472,530.90	–	633,738.62	–	–	**42,011,833.57**
在產品	Work in progress	56,942,296.02	-815,101.83	–	11,924.77	–	–	**56,115,269.42**
庫存商品	Finished goods	55,058,169.25	-556,073.01	–	21,111.66	–	–	**54,480,984.58**
周轉材料	Revolving materials	251,504.63	-130,570.10	–	–	–	–	**120,934.53**
發出商品	Release products	963,261.19	280,719.68	–	–	–	–	**1,243,980.87**
合計	**Total**	159,333,334.18	-4,693,556.16	–	666,775.05	–	–	**153,973,002.97**

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

9. 存貨(續)

9. Inventory (continued)

(3) 存貨跌價準備計提

(3) Provision of impairment of inventory

項目 Items	確定可變現淨值的具體依據 The determine basic of net realizable value	本期轉回或轉銷原因 The reasons of collected and transferred back
原材料 Raw materials	生產的產品估計售價減去至完工估計發生的成本 The balance between the net realize value and the book value of raw materials	最終生產產品售價上漲，跌價準備予以轉回。 The price of the final product rose, provision for impairment is transferred back
在產品 Work in progress	生產的產品估計售價減去至完工估計發生的成本 The balance between the net realize value and the book value of raw materials	最終生產產品售價上漲，跌價準備予以轉回。 The price of the final product rose, provision for impairment is transferred back
庫存商品 Finished goods	可變現淨值低於庫存商品賬面價值的差額 The balance between the net realize value and the book value of finished good	以前年度計提了存貨跌價準備的產成品可變現淨值上升 The net realizable value of finished good with provision impairment for inventory in previous year is increased
發出商品 Release products	可變現淨值低於庫存商品賬面價值的差額 The balance between the net realize value and the book value of finished good	以前年度計提了存貨跌價準備的產成品可變現淨值上升 The net realizable value of finished good with provision impairment for inventory in previous year is increased

(4) 本集團期末存貨餘額中不含有借款費用資本化金額的情況

(4) Capitalization of borrowing costs is not included in the Group's inventory on 30 Jun 2023.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

10. 合同資產

10. Contractual assets

(1) 合同資產情況

(1) The situation of contractual assets

		2023年6月30日 30 Jun 2023		
項目	Items	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
與建造合同相關的合同資產	Contract assets related to construction contracts	16,436,282.62	–	16,436,282.62
一般業務形成的合同資產	Contract assets formed by general business	806,942,462.90	76,308,954.06	730,633,508.84
合計	Total	823,378,745.52	76,308,954.06	747,069,791.46

		2022年12月31日 31 Dec 2022		
項目	Items	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
與建造合同相關的合同資產	Contract assets related to construction contracts	70,690,401.06	–	70,690,401.06
一般業務形成的合同資產	Contract assets formed by general business	656,872,862.32	70,524,045.29	586,348,817.03
合計	Total	727,563,263.38	70,524,045.29	657,039,218.09

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

10. 合同資產(續)

10. Contractual assets (continued)

(2) 除因完成履約義務或結算手續轉入應收賬款外，合同資產的賬面價值在本期內未發生重大變動。

(2) Except for transferring into account receivable due to the fulfillment of obligation or settlement procedure, the carrying amount of contractual assets has not changed significantly during this period.

(3) 本期間合同資產計提減值準備情況

(3) Provision for impairment of contract assets this period

類別	Item	2022年12月31日 31 Dec 2022	本期計提 Accrued	**2023年6月30日 30 Jun 2023**
合同資產減值準備	Provision for impairment of contract assets	70,524,045.29	5,784,908.77	**76,308,954.06**
合計	**Total**	70,524,045.29	5,784,908.77	**76,308,954.06**

11. 一年內到期的非流動資產

11. Non-current assets due within one year

項目	Item	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022	性質	Nature
一年內到期的借款	Loans due within one year	**17,400,000.00**	17,400,000.00	合營公司借款	Borrowings from joint ventures
一年內到期的借款利息	Interest on loans due within one year	**326,373.23**	286,791.34	合營公司借款利息	Interest on borrowings from joint ventures
合計	**Total**	**17,726,373.23**	17,686,791.34		

12. 其他流動資產

12. Other current assets

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
待抵扣增值稅	Unused deductible VAT	**34,971,621.64**	30,957,856.94
預繳企業所得稅	Prepaid tax	**499,852.96**	310,329.02
其他項目	Other tax	**2,625.30**	51,048.49
合計	**Total**	**35,474,099.90**	31,319,234.45

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

13. 發放貸款及墊款

13. Loans and advances to customers

13.1 一年以內的發放貸款及墊款

13.1 Loans and advances to customers aged within one year

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
企業貸款和墊款	Loans and advances to corporations		
－貸款	– Loans	**587,950,650.00**	810,716,470.00
－貼現資產	– Discount	**41,145,385.74**	32,546,007.54
－應計利息	– Accrued interest	**469,563.89**	11,475,886.66
貸款和墊款總額	**Total**	**629,565,599.63**	854,738,364.20
減：貸款損失準備	Less: Provision for impairment	**15,739,134.76**	21,368,459.11
貸款和墊款賬面價值	**Carrying amount**	**613,826,464.87**	833,369,905.09

(1) 貸款和墊款總額按行業分佈情況

(1) Industrial-based classification of loans and advances to customer

行業分佈	Industry	**2023年6月30日 30 Jun 2023**	**比例(%) Percentage (%)**	2022年12月31日 31 Dec 2022	比例(%) Percentage (%)
製造業	Manufacturing	**629,565,599.63**	**100.00**	854,738,364.20	100.00
貸款和墊款總額	**Total**	**629,565,599.63**	**100.00**	854,738,364.20	100.00

(2) 貸款和墊款總額按地區分佈情況

(2) Location-based classification of loans and advances to customer

地區分佈	Area	**2023年6月30日 30 Jun 2023**	**比例(%) Percentage (%)**	2022年12月31日 31 Dec 2022	比例(%) Percentage (%)
西南地區	Southwest	**629,565,599.63**	**100.00**	854,738,364.20	100.00
貸款和墊款總額	**Total**	**629,565,599.63**	**100.00**	854,738,364.20	100.00

六、合併財務報表主要項目註釋(續)

13. 發放貸款及墊款(續)

13.1 一年以內的發放貸款及墊款(續)

(3) 貸款和墊款按擔保方式分佈情況

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
信用貸款	Unsecured loan	**51,155,635.74**	73,157,084.76
保證貸款	Guaranteed loan	**450,028,325.42**	458,752,857.75
附擔保物貸款	Collateral loan	**128,381,638.47**	322,828,421.69
其中：抵押貸款	Including: Mortgaged loan	**128,381,638.47**	322,828,421.69
質押貸款	Pledged loan	**–**	–
貸款和墊款總額	**Total**	**629,565,599.63**	854,738,364.20

(4) 本集團期末、期初均無逾期貸款

(5) 本期間計提、轉回(或收回)的減值準備情況

項目	Items	本期 Jan-Jun 2023 單項 Single item	本期 Jan-Jun 2023 預期信用損失 expected credit loss	上期 Jan-Jun 2022 單項 Single item	上期 Jan-Jun 2022 預期信用損失 expected credit loss
2022年12月31日	31 Dec 2022	**–**	**21,368,459.11**	–	20,565,530.81
加：本期計提	Accrued in current period	**–**	**-5,629,324.35**	–	802,928.30
2023年6月30日	30 Jun 2023	**–**	**15,739,134.76**	–	21,368,459.11

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

13. Loans and advances to customers (continued)

13.1 Loans and advances to customers aged within one year (continued)

(3) Guarantee type based Classification of loans and advances to customers

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
信用貸款	Unsecured loan	**51,155,635.74**	73,157,084.76
保證貸款	Guaranteed loan	**450,028,325.42**	458,752,857.75
附擔保物貸款	Collateral loan	**128,381,638.47**	322,828,421.69
其中：抵押貸款	Including: Mortgaged loan	**128,381,638.47**	322,828,421.69
質押貸款	Pledged loan	**–**	–
貸款和墊款總額	**Total**	**629,565,599.63**	854,738,364.20

(4) No overdue loans of both beginning balance and ending balance.

(5) Provision of impairment that are accrued, collected or transferred back during this period:

項目	Items	本期 Jan-Jun 2023 單項 Single item	本期 Jan-Jun 2023 預期信用損失 expected credit loss	上期 Jan-Jun 2022 單項 Single item	上期 Jan-Jun 2022 預期信用損失 expected credit loss
2022年12月31日	31 Dec 2022	**–**	**21,368,459.11**	–	20,565,530.81
加：本期計提	Accrued in current period	**–**	**-5,629,324.35**	–	802,928.30
2023年6月30日	30 Jun 2023	**–**	**15,739,134.76**	–	21,368,459.11

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

13. 發放貸款及墊款(續)

13. Loans and advances to customers (continued)

13.2 一年以上發放貸款及墊款

13.2 Loans and advances to customers aged over one year:

項目	Items	**2023年6月30日 30 Jun 23**	2022年12月31日 31 Dec 22
企業貸款和墊款	Loans and advances to corporations	–	–
－貸款	– Loans	–	118,000,000.00
－應計利息	– Accrued interest	–	2,421,668.55
貸款和墊款總額	**Total**	–	120,421,668.55
減：貸款損失準備	Less: Provision for impairment	–	3,010,541.71
貸款和墊款賬面價值	**Carrying amount**	–	117,411,126.84

(1) 貸款和墊款總額按行業分佈情況

(1) Industrial-based classification of loans and advances to customer

行業分佈	Industry	**2023年6月30日 30 Jun 2023**	**比例(%) Proportion (%)**	2022年12月31日 31 Dec 2022	比例(%) Proportion (%)
製造業	Manufacturing	–	–	120,421,668.55	100.00
貸款和墊款總額	**Total**	–	–	120,421,668.55	100.00

(2) 貸款和墊款總額按地區分佈情況

(2) Location-based classification of loans and advances to customer

地區分佈	Area	**2023年6月30日 30 Jun 2023**	**比例(%) Proportion (%)**	2022年12月31日 31 Dec 2022	比例(%) Proportion (%)
西南地區	Southwest	–	–	120,421,668.55	100.00
貸款和墊款總額	**Total**	–	–	120,421,668.55	100.00

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

13. 發放貸款及墊款(續)

13. Loans and advances to customers (continued)

13.2 一年以上發放貸款及墊款(續)

13.2 Loans and advances to customers aged over one year: (continued)

(3) 貸款和墊款總額按擔保方式分佈情況

(3) Guarantee type based Classification of loans and advances to customers

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
保證貸款	Guaranteed loan	–	120,421,668.55
貸款和墊款總額	**Total**	–	120,421,668.55

(4) 本集團期末、期初均無逾期貸款

(4) The beginning balance and ending balance of the group are no overdue loans.

(5) 本期間計提、轉回(或收回)的減值準備情況

(5) Provision of impairment that are accrued, collected or transferred back during this period:

		本期 2023		上期 2022	
		單項	預期信用損失	單項	預期信用損失
項目	Items	Single item	Expected credit loss	Single item	Portfolio item
2022年12月31日	31 Dec 2022	–	3,010,541.71	–	2,415,528.36
加：本期計提	Accrued in current period	–	-3,010,541.71	–	595,013.35
2023年6月30日	**30 Jun 2023**	–	–	–	3,010,541.71

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

14. 長期應收款

14. Long-term receivable

(1) 長期應收款情況

(1) *Situation of Long-term Receivable*

項目	Items	2023年6月30日 30 Jun 2023 賬面餘額 Book balance	減值準備 Provision for Impairment	賬面價值 Carrying amount	2022年12月31日 31 Dec 2022 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
應收關聯方借款(註1)	Long-term receivables from related parties (refer to Note1)	52,200,000.00	–	52,200,000.00	60,900,000.00	–	60,900,000.00
應收關聯方借款利息(註1)	Interset on long-term receivables from related parties (refer to Note1)	979,119.68	–	979,119.68	1,003,769.68	–	1,003,769.68
減：一年內到期的長期應收款	Less: long-term receivables due within one year	17,726,373.23	–	17,726,373.23	17,686,791.34	–	17,686,791.34
合計	Total	35,452,746.45	–	35,452,746.45	44,216,978.34	–	44,216,978.34

註： 為建設大馬力發動機技術研發中心和大馬力發動機生產線項目，國開發展基金有限公司委託國家開發銀行股份有限公司向本集團發放委託貸款作為項目資本金對該項目進行投入。該筆貸款金額合計122,000,000元，借款期限為2016年3月14日至2026年3月14日，僅限用於重慶康明斯大馬力發動機技術研發中心和大馬力發動機生產線項目建設，貸款利率為固定年利率1.2%，按季結息。本集團將該筆貸款資金以股東借款方式借給合營企業重慶康明斯。

Note: In order to construct the R&D center of high-powered engine technology and production line project of high-powered engine, National Development Fund Co., Ltd entrusted China Development bank Co., Ltd to issue the entrusted loan to the Group for project capital investment. The total amount of this loan is RMB122,000,000 which is restricted to the construction of the R&D center of high-powered engine technology and production line project of high-powered engine. The term of the loan is from 14 March 2016 to 14 March 2026. The loan interest shall be calculated at the fixed annual rate of 1.2% and paid quarterly. Chongqing Cummins borrowed from the Group through shareholder loan.

六、合併財務報表主要項目註釋(續)

14. 長期應收款(續)

(2) 壞賬準備計提情況

本集團長期應收款系對關聯方借款，根據本集團金融資產會計政策，未計提壞賬準備。

(3) 本集團報告期內無因金融資產轉移而終止確認的長期應收款

(4) 本集團報告期內無轉移長期應收款且繼續涉入形成的資產、負債

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

14. Long-term receivable (continued)

(2) Provision of bad debts

The Group's long-term receivables are loans to related parties. According to the Group's financial asset accounting policies, no provision for bad debts is made.

(3) There were no long-term receivables derecognized by the Group during the reporting period due to financial asset transfers.

(4) The Group did not transfer long-term receivables and continue to participate in the formation of assets and liabilities during the reporting period.

15. 長期股權投資

15. Long-term equity investment

公司名稱 Name of investee	核算方法 Accounting method	持股比例(%) Percentage of shareholdings	表決權比例(%) Voting rights	投資成本 Cost of investment	2022年12月31日 31 Dec 2022	本期增減變動 Increase or decrease 追加或減少投資 Increase or Decrease in investment	其他增加 Increase	按權益法調整的淨損益 Investment gain or loss recognized under equity method	權益法調整的其他權益 Adjustment of other comprehensive income	宣告分派的現金股利 Cash dividend declared	其他減少 Decrease	2023年6月30日 30 Jun 2023
合營企業 Joint ventures	-	-	-	-	-	-	-	-	-	-	-	-
重慶康明斯 CQ Cummins	權益法 Equity method	50	50	370,189,551.00	406,890,867.68	-	-	157,195,890.34	-	-	-	564,086,758.02
小計 Subtotal	-	-	-	370,189,551.00	406,890,867.68	-	-	157,195,890.34	-	-	-	564,086,758.02
聯營企業 Associates	-	-	-	-	-	-	-	-	-	-	-	-
重慶ABB Chongqing ABB Power Transformer Co., Ltd. ("Chongqing ABB")	權益法 Equity method	37.8	37.8	236,651,166.00	376,654,006.68	-	-	-781,429.09	-	-	-	375,872,577.59
紅巖方大(註1) Hongyan (Note 1)	權益法 Equity method	44	42.86	51,306,166.00	126,513,870.96	-	-	641,173.90	-	-	-	127,155,044.86
愛思帝(註1) Exedy (Note 1)	權益法 Equity method	27	22.22	16,880,157.00	80,564,926.38	-	-	2,112,119.73	-	205,673.91	-	82,471,372.20
克諾爾 Knorr	權益法 Equity method	34	34	44,231,369.00	57,464,256.53	-	-	6,685,694.20	-	-	-	64,149,950.73
江北機械(註1) Chongqing Jiangbei Machinery (Note 1)	權益法 Equity method	41	20	57,933,968.00	76,626,030.24	-	-	10,920,849.53	-	-	-	87,546,879.77
意大利WPG(註2) Italy WPG (Note 2)	權益法 Equity method	49	49	6,058,193.00	-	-	-	-	-	-	-	-
雙環傳動(重慶)公司(註1) Chongqing Arrows Auto Transmission Parts Co., Ltd. (Note 1)	權益法 Equity method	35	40	85,808,049.00	76,585,735.65	-	287,381.49	1,034,616.86	-	-	-	77,907,734.00
小計 Subtotal				498,869,068.00	794,408,826.44	-	287,381.49	20,613,025.13	-	205,673.91	-	815,103,559.15
合計 **Total**				869,058,619.00	1,201,299,694.12	-	287,381.49	177,808,915.47	-	205,673.91	-	1,379,190,317.17

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

15. 長期股權投資(續)

註1：持股比例與表決權比例差異系權利機構席位與持股比例的差異。

註2：本集團已在2018年度對意大利WGP股權投資全額確認投資損失，由於WGP經營困難，該公司已於2019年8月6日向意大利相關法院提交自願破產清算申請，截止2023年6月30日該公司尚未清算完畢。

15. Long-term equity investment (continued)

Note 1: Difference between the percentage of shareholding and voting rights is derived from the difference between numbers of shareholders in the board of directors and the percentage of shareholding.

Note 2: The Group has fully recognized the investment loss of Italian WGP equity investment in 2018. Due to WGP's operating difficulties, the company has submitted a voluntary bankruptcy liquidation application to the relevant Italian court on August 6, 2019. The company has not completed liquidation on June 30,2023.

16. 其他權益工具投資

(1) 其他權益工具投資情況

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
－成本	Cost	**52,314,020.88**	52,314,020.88
－公允價值變動	Change in fair value	**111,705,714.12**	114,302,979.12
合計	**Total**	**164,019,735.00**	166,617,000.00

16. Other equity instruments investment

(1) Investment in other equity instruments

(2) 本期間非交易性權益工具投資

(2) Investment in non-trading equity instruments during this period

項目 Items	本期確認的股利收入 Dividend income recognized during this period	累計利得 Cumulative gain	累計損失 Cumulative loss	其他綜合收益轉入留存收益的金額 Amount of other comprehensive income transferred to retained earnings	指定為以公允價值計量且其變動計入其他綜合收益的原因 Designated as a reason for measuring at fair value and its changes included in other comprehensive income	其他綜合收益轉入留存收益的原因 Reasons for transferring other comprehensive income to retained earnings
有研粉末新材料股份有限公司股權投資 GRIPM Advanced Materials Co., Ltd.	980,000.00	111,705,714.12	-	-	非交易目的而持有 Held for non-transactional purposes	不適用 Not applicable

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

17. 投資性房地產

17. Investment property

(1) 採用成本計量模式的投資性房地產

(1) Investment property at cost measurement model

項目	Items	房屋、建築物 Buildings and land-use rights	合計 Total
一、 賬面原值	I. Book balance		
2022年12月31日	**Balance on 31 Dec 2022**	254,888,642.27	254,888,642.27
本期增加金額	Increase this period	1,268,469.26	1,268,469.26
其中：固定資產轉入	Including: Transfer from fixed assets	1,268,469.26	1,268,469.26
本期減少金額	Reduced amount for the period	–	–
2023年6月30日	**Balance on 30 Jun 2023**	256,157,111.53	256,157,111.53
二、 累計折舊	II. Accumulated depreciation		
2022年12月31日	**Balance on 31 Dec 2022**	52,524,075.84	52,524,075.84
本期增加金額	Increase this period	3,884,601.13	3,884,601.13
其中：計提折舊或攤銷	Including: Accrued or amortized	3,300,130.18	3,300,130.18
固定資產轉入	Transfer from fixed assets	584,470.95	584,470.95
本期減少金額	Reduced amount for the period	–	–
2023年6月30日	**Balance on 30 Jun 2023**	56,408,676.97	56,408,676.97
三、 賬面價值	III. Carrying Amount		
1. 2023年6月30日	1. on 30 Jun 2023	199,748,434.56	199,748,434.56
2. 2022年12月31日	2. on 31 Dec 2022	202,364,566.43	202,364,566.43

六、合併財務報表主要項目註釋(續)

17. 投資性房地產(續)

(2) 期末本集團無未辦妥產權證書的投資性房地產。

(3) 期末本集團投資性房地產不存在重大的減值跡象。

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

17. Investment property (continued)

(2) The Group had no investment real estate without a property right certificate on 30 Jun 2023.

(3) There is no significant impairment in the group's investment property and no accrued is made for related impairment on 30 Jun 2023.

18. 固定資產

18. Property, Plant and Equipment

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
固定資產	PP&E	**2,628,428,269.25**	2,656,819,049.62
固定資產清理	Disposal of PP&E	**33,705.00**	–
合計	**Total**	**2,628,461,974.25**	2,656,819,049.62

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

18. 固定資產(續)

18. Property, Plant and Equipment (continued)

(1) 固定資產情況

(1) The Property, plant and equipment

項目	Items	房屋建築物 Buildings	機器設備 Machinery Equipment	運輸工具 Transportation	辦公設備 Office Equipment	合計 Total
一、賬面原值	I. Book balance					
1. 2022年12月31日	1. Balance at 31 Dec 2022	2,369,056,337.65	1,838,075,239.38	53,794,856.60	75,170,817.15	4,336,097,250.78
2. 本期增加金額	2. Increase	10,498,210.05	63,602,458.92	2,485,736.41	1,943,094.48	78,529,499.86
(1)購置	(1) Purchase	10,037,668.06	24,162,247.47	1,646,274.45	849,960.22	36,696,150.20
(2)在建工程轉入	(2) Transfer from CIP	460,541.99	38,937,616.40	561,541.60	1,093,134.26	41,052,834.25
(3)其他	(3) Others	–	502,595.05	277,920.36	–	780,515.41
3. 本期減少金額	3. Decreases	1,268,469.26	72,156,211.03	2,246,759.24	26,965.82	75,698,405.35
(1)處置或報廢	(1) Disposal or scrap	–	64,162,904.21	2,246,759.24	26,965.82	66,436,629.27
(2)轉出至投資性房地產	(2) Transfer into Investment property	1,268,469.26	–	–	–	1,268,469.26
(3)轉出至在建工程	(3) Transfer into CIP	–	7,993,306.82	–	–	7,993,306.82
4. 2023年6月30日	4. Balance at 30 Jun 2023	2,378,286,078.44	1,829,521,487.27	54,033,833.77	77,086,945.81	4,338,928,345.29
二、累計折舊	II. Accumulated depreciation and amortization					
1. 2022年12月31日	1. Balance at 31 Dec 2022	459,580,136.78	1,083,236,461.35	41,203,855.03	51,740,951.02	1,635,761,404.18
2. 本期增加金額	2. Increase	37,015,119.70	59,820,539.86	1,160,116.75	2,453,997.64	100,449,773.95
(1)計提	(1) Accrue	36,467,733.88	59,820,539.86	1,160,116.75	2,453,997.64	99,902,388.13
(2)其他	(2) Others	547,385.82	–	–	–	547,385.82
3. 本期減少金額	3. Decreases	584,470.95	32,760,123.85	2,108,052.93	26,292.31	35,478,940.04
(1)處置或報廢	(1) Disposal or scrap	–	27,351,930.16	2,108,052.93	26,292.31	29,486,275.40
(2)轉出至投資性房地產	(2) Transfer into Investment property	584,470.95	–	–	–	584,470.95
(3)轉出至在建工程	(3) Transfer into CIP	–	5,408,193.69	–	–	5,408,193.69
4. 2023年6月30日	4. Balance at 30 Jun 2023	496,010,785.53	1,110,296,877.36	40,255,918.85	54,168,656.35	1,700,732,238.09
三、減值準備	III. Provision for impairment					
1. 2022年12月31日	1. Balance at 31 Dec 2022	410,712.88	43,105,332.19	–	751.91	43,516,796.98
2. 本期增加金額	2. Increase	–	–	–	–	–
(1)計提	(1) Accrue	–	–	–	–	–
3. 本期減少金額	3. Decreases	–	33,748,959.03	–	–	33,748,959.03
(1)處置或報廢	(1) Disposal or scrap	–	33,748,959.03	–	–	33,748,959.03
4. 2023年6月30日	4. Balance at 30 Jun 2023	410,712.88	9,356,373.16	–	751.91	9,767,837.95
四、賬面價值	IV. Net carrying amount					
1. 2022年12月31日	1. Balance on 31 Dec 2022	1,909,065,487.99	711,733,445.84	12,591,001.57	23,429,114.22	2,656,819,049.62
2. 2023年6月30日	2. Balance on 30 Jun 2023	1,881,864,580.03	709,868,236.75	13,777,914.92	22,917,537.55	2,628,428,269.25

註： 本期固定資產其他變動系匯率變化所致。

Note: these changes of PP&E in the current period were caused by changes in exchange rates

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

18. 固定資產(續)

18. Property, Plant and Equipment (continued)

(2) 期末本集團已提足折舊仍繼續使用的固定資產原值為人民幣603,114,757.20元。

(2) At the end of this period, the original value of fixed assets that had been fully depreciated and continued to be used was RMB603,114,757.20 yuan.

(3) 暫時閒置的固定資產

(3) Temporarily idle property, plant and equipment

項目	Items	賬面原值 Book balance	累計折舊 Accumulated depreciation	減值準備 Provision for impairment
房屋建築	Buildings	643,076.33	232,363.45	410,712.88
機器設備	Machinery equipment	22,153,567.18	12,772,400.10	9,283,322.29
辦公設備	Office Equipment	20,063.76	18,550.19	1,513.57
合計	**Total**	22,816,707.27	13,023,313.74	9,695,548.74

(4) 未辦妥產權證書的固定資產

無。

(4) The Group has no plant and equipment without certificate of title

(5) 固定資產受限情況

詳見附註六、64。

(5) Restriction on property, plant and equipment

Please refer to VI.64 for details.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

19. 在建工程

19. Construction In Progress

(1) 在建工程情況

(1) The situation of construction in progress:

項目	Items	2023年6月30日 30 Jun 2023 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	2022年12月31日 31 Dec 2022 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
福保田－新疆採棉機項目	Xinjiang Cotton Picking Machine Project	68,169,005.61	64,895,150.60	3,273,855.01	68,169,005.61	64,895,150.60	3,273,855.01
水泵大型往復隔膜泵建設項目	Water pump large reciprocating diaphragm pump construction project	1,685,840.74	–	1,685,840.74	10,414,159.28	–	10,414,159.28
鴿牌特種電纜項目	Pigeon Brand special cable project	30,284,777.76	–	30,284,777.76	25,308,507.97	–	25,308,507.97
水輪風電項目	Water turbine wind power project	793,442.88	–	793,442.88	603,427.65	–	603,427.65
安全注射泵減振降噪專題規劃能力建設項目	Safety injection pump vibration and noise reduction special planning capacity building project	5,167,086.14	–	5,167,086.14	–	–	–
機床集團設備	Machine tool group equipment	4,919,122.91	–	4,919,122.91	3,272,903.23	–	3,272,903.23
氣壓搬遷及土地相關項目	Air pressure relocation and land related projects	1,280,396.20	1,280,396.20	–	1,280,396.20	–	1,280,396.20
水輪數字化車間建設項目	Digital workshop construction project of water wheel	13,673,621.16	–	13,673,621.16	13,673,621.16	–	13,673,621.16
機床建設項目	Machine tool construction project	18,733,298.96	–	18,733,298.96	8,986,736.65	–	8,986,736.65
卡福保險槓項目	CAFF bumper project	7,038,407.09	–	7,038,407.09	4,824,778.77	–	4,824,778.77
水輪生產設備及配套項目等	Water wheel production equipment and supporting projects	4,785,318.67	–	4,785,318.67	4,410,468.49	–	4,410,468.49
水泵信息化建設項目	Water pump information construction project	–	–	–	848,781.11	–	848,781.11
其他	Others	52,130,656.40	2,557,627.00	49,573,029.40	45,363,284.42	2,557,627.00	42,805,657.42
合計	Total	208,660,974.52	68,733,173.80	139,927,800.72	187,156,070.54	67,452,777.60	119,703,292.94

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

19. 在建工程(續)

19. Construction In Progress (continued)

(2) 重要在建工程項目本期間變動情況

(2) The changes of significant construction in progress during this period:

工程名稱	Project Name	預算數 Budgeted amount	2022年12月31日 31 Dec 2022	本年增加 Increase	本年減少 Decrease	**2023年6月30日 30 Jun 2023**
福保田－新疆採棉機項目	Xinjiang Cotton Picking Machine Project	–	68,169,005.61	–	–	**68,169,005.61**
水泵大型往復隔膜泵建設項目	Water pump large reciprocating diaphragm pump construction project	68,430,774.33	10,414,159.28	1,685,840.74	10,414,159.28	**1,685,840.74**
鴿牌特種電纜項目	Pigeon Brand special cable project	–	25,308,507.97	11,382,264.34	6,405,994.55	**30,284,777.76**
水輪風電項目	Water turbine wind power project	–	603,427.65	190,015.23	–	**793,442.88**
安全注射泵減振降噪專題規劃能力建設項目	Safety injection pump vibration and noise reduction special planning capacity building project	–	–	5,167,086.14	–	**5,167,086.14**
機床集團設備	Machine tool group equipment	–	3,272,903.23	6,458,333.01	4,812,113.33	**4,919,122.91**
氣壓搬遷及土地相關項目	Air pressure relocation and land related projects	–	1,280,396.20	422,298.55	422,298.55	**1,280,396.20**
水輪數字化車間建設項目	Digital workshop construction project of water wheel	–	13,673,621.16	–	–	**13,673,621.16**
機床建設項目	Machine tool construction project	–	8,986,736.65	8,776,535.01	-970,027.30	**18,733,298.96**
卡福保險槓項目	CAFF bumper project	–	4,824,778.77	2,213,628.32	–	**7,038,407.09**
其他	Others	–	50,622,534.02	49,502,529.65	43,209,088.6	**45,433,211.51**
合計	**Total**		187,156,070.54	85,798,530.99	64,293,627.01	**208,660,974.52**

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

19. 在建工程(續)

19. Construction In Progress (continued)

(2) 重要在建工程項目本期間變動情況(續)

(2) The changes of significant construction in progress during this period: (Continued)

工程名稱 Project Name	工程投入佔預算的比例(%) The ratio of input to budget (%)	工程進度(%) Project Progress (%)	借款費用資本化累計金額 Capitalized aggregate amount of borrowing costs	其中：本期借款費用資本化金額 Capitalized amount of borrowing costs in this period	資金來源 Capital Source
福保田－新疆採棉機項目 Xinjiang Cotton Picking Machine Project	–	–	–	–	自籌 Self-collected fund
水泵大型往復隔膜泵建設項目 Water pump large reciprocating diaphragm pump construction project	52.92	–	–	–	自籌 Self-collected fund
鴿牌特種電纜項目 Pigeon Brand special cable project	–	–	–	–	自籌 Self-collected fund
水輪風電項目 Water turbine wind power project	–	–	–	–	自籌 Self-collected fund
安全注射泵減振降噪專題規劃能力建設項目 Safety injection pump vibration and noise reduction special planning capacity building project	–	–	–	–	自籌 Self-collected fund
機床集團設備 Machine tool group equipment	–	–	–	–	自籌 Self-collected fund
氣壓搬遷及土地相關項目 Air pressure relocation and land related projects	–	–	–	–	自籌 Self-collected fund
水輪數字化車間建設項目 Digital workshop construction project of water wheel	–	–	–	–	自籌 Self-collected fund
機床建設項目 Machine tool construction project	95.00	95.00	–	–	自籌 Self-collected fund
卡福保險槓項目 CAFF bumper project	–	–	–	–	自籌 Self-collected fund

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

20. 使用權資產

20. Right-of-use Assets

項目	Items	房屋建築物 Buildings	機器設備 Machinery equipment	場地 Field	合計 Total
一、原值	I Book balance				
2022年12月31日	Book balance of 31 Dec 2022	150,420,817.06	271,329.59	286,000.00	150,978,146.65
1.本期增加金額	1. Increase	156,878,186.76	–	989,578.48	157,867,765.24
其中：租入	Including: leased	156,878,186.76	–	989,578.48	157,867,765.24
2.本期減少金額	2. Decrease	20,880,687.87	–	286,000.00	21,166,687.87
其中：終止合同	Including: termination of contract	20,880,687.87	–	286,000.00	21,166,687.87
2023年6月30日	Book balance of 30 Jun 2023	286,418,315.95	271,329.59	989,578.48	287,679,224.02
二、累計折舊	II Accumulated depreciation				
2022年12月31日	Book balance of 31 Dec 2022	50,021,518.85	90,443.20	262,166.70	50,374,128.75
1.本期增加金額	1. Increase	22,335,240.24	27,132.96	83,099.37	22,445,472.57
其中：計提	Including: Accrued	22,335,240.24	27,132.96	83,099.37	22,445,472.57
2.本期減少金額	2. Decrease	20,740,837.34	–	286,000.00	21,026,837.34
其中：終止合同	Including: termination of contract	20,740,837.34	–	286,000.00	21,026,837.34
2023年6月30日	Balance of 30 Jun 2023	51,615,921.75	117,576.16	59,266.07	51,792,763.98
三、賬面價值	III. Carrying amount				
1、2023年6月30日	1. Carrying amount on 30 Jun 2023	234,802,394.20	153,753.43	930,312.41	235,886,460.04
2、2022年12月31日	2. Carrying amount on 31 Dec 2022	100,399,298.21	180,886.39	23,833.30	100,604,017.90

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

21. 無形資產

21. Intangible Assets

(1) 無形資產明細

(1) The situation of intangible assets

項目	Items	土地使用權 Land-use rights	軟件 Software	專有技術 Technical know-how	商標 Brand	客戶關係 Customer relationships	特許經營資產 Franchise rights	其他 Others	合計 Total
一、賬面原值	I Gross carrying amount								
1. 2022年12月31日	1. Balance on 31 Dec 2022	505,563,952.27	62,430,974.82	191,796,240.35	11,738,217.68	51,195,711.42	261,826.00	14,384,496.23	837,371,418.77
2. 本期增加金額	2. Increase	-	1,563,674.59	-	-	-	-	-	1,563,674.59
(1) 在建工程轉入	(1)Transfer from CIP	-	1,563,674.59	-	-	-	-	-	1,563,674.59
3. 本期減少金額	3. Decrease	23,204.42	6,720.66	-	761,305.75	-	-	-	791,230.83
(1) 其他	(1)Others	23,204.42	6,720.66	-	761,305.75	-	-	-	791,230.83
4. 2023年6月30日	4. Balance on 30 Jun 2023	505,540,747.85	63,987,928.75	191,796,240.35	10,976,911.93	51,195,711.42	261,826.00	14,384,496.23	838,143,862.53
二、累計攤銷	II Accumulated amortization								
1. 2022年12月31日	1. Balance on 31 Dec 2022	98,622,366.90	32,070,849.87	122,036,835.08	494,650.03	51,195,711.42	214,553.20	12,829,333.96	317,464,300.46
2. 本期增加金額	2. Increase	5,403,239.78	4,646,369.16	11,904,813.33	1,521,656.21	-	43,638.00	860,824.45	24,380,540.93
(1) 計提	(1)Accrua	5,403,239.78	4,646,369.16	11,904,813.33	1,521,656.21	-	43,638.00	860,824.45	24,380,540.93
3. 本期減少金額	3. Decrease	-	-	-	-	-	-	-	-
4. 2023年6月30日	4. Balance on 30 Jun 2023	104,025,606.68	36,717,219.03	133,941,648.41	2,016,306.24	51,195,711.42	258,191.20	13,690,158.41	341,844,841.39
三、減值準備	III Provision for impairment	-	-	-	-	-	-	-	-
四、賬面價值	IV Net carrying amount								
1、2023年6月30日	1. Balance on 30 Jun 2023	401,515,141.17	27,270,709.72	57,854,591.94	8,960,605.69	-	3,634.80	694,337.82	496,299,021.14
2、2022年12月31日	2. Balance on 31 Dec 2022	406,941,585.37	30,360,124.95	69,759,405.27	11,243,567.65	-	47,272.80	1,555,162.27	519,907,118.31

註1：本集團無形資產受限情況詳見附註六、64。

Note1: The restriction on intangible assets is detailed in VI.64.

(2) 本集團期末無未辦妥產權證書的土地使用權。

(2) The Group has no land-use rights without a property right certificate at the end of this period.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

22. 開發支出

22. Development expenditure

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increase 內部開發支出 Internal development expenditure	本期增加 Increase 其他 Other	本期減少 Decrease 轉入無形資產 Transfer into intangible assets	本期減少 Decrease 轉入當期損益 Transfer into current profit and loss	2023年6月30日 30 Jun 2023
基於SaaS雲應用的監管和智能決策平台	Based on the SaaS cloud application platform for the regulation and intelligent decision	251,415.09	464,349.06	–	–	–	**715,764.15**
基於工業大數據的設備智能服務平台項目	Equipment intelligent service platform project based on industrial big data	583,718.32	277,924.52	–	–	–	**861,642.84**
基於雲平台的車間物聯網製程系統建設	Construction of workshop iot process system based on cloud platform	1,484,551.65	–	–	–	–	**1,484,551.65**
工業互聯網標識解析二級節點	Industrial Internet identification and analysis of the secondary nodes	3,538,867.92	216,145.84	–	–	–	**3,755,013.76**
95風電葉片項目	95 Wind power blade project	–	1,179,589.07	–	–	–	**1,179,589.07**
GW83.4A風電葉片項目	GW83.4A Wind power blade project	1,868,506.02	–	–	–	–	**1,868,506.02**
110.5風電葉片項目	110.5 Wind power blade project	2,909,903.19	2,070.17	–	–	–	**2,911,973.36**
90.5風電葉片項目	90.5 Wind power blade project	2,555,314.86	304,730.10	–	–	–	**2,860,044.96**
合計	**Total**	13,192,277.05	2,444,808.76	–	–	–	**15,637,085.81**

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

23. 商譽

23. Goodwill

(1) 商譽原值

(1) Original value of goodwill

被投資單位名稱	Name of the invested entity	2022年12月31日 31-Dec-22	本期增加 Increase	本期減少 Decrease	**2023年6月30日 30-Jun-23**
PTG六家公司	PTG six entities	127,650,489.00	–	–	**127,650,489.00**
卡福制動	CAFF	15,368,000.00	–	–	**15,368,000.00**
變壓器	Power Transformer	293,946.00	–	–	**293,946.00**
原值合計	Total	143,312,435.00	–	–	**143,312,435.00**
減：減值準備	Less:provision of impairment	37,221,517.40	15,950,513.98	–	**53,172,031.38**
其中：PTG六家公司	Including: PTG six entities	37,221,517.40	15,950,513.98	–	**53,172,031.38**
商譽淨值	Net value	106,090,917.60	–	–	**90,140,403.62**

註： PTG六家公司包括：霍洛伊德、PTG重工、米羅威投資、精密零部件、PTG高級發展以及PTG德國。PTG六家公司歸屬於數控機床分部，重慶卡福汽車制動轉向系統有限公司(「卡福制動」)歸屬於其他分部。

Note: PTG six entities comprise Holroyd Precision Limited, PTG Heavy Industries Limited, Milnrow Investments Limited, Precision Components Limited, PTG Advanced Developments Limited, and PTG Deutschland GmbH. PTG six entities belong to CNC machine tools business section, while Chongqing CAFF Automotive Braking & Steering System Co. Ltd. ("CAFF") belongs to other segment.

(2) 減值

在進行商譽減值測試時，本集團將相關資產或資產組組合(含商譽)的賬面價值與其可收回金額進行比較，如果可收回金額低於賬面價值，相關差額計入當期損益。本集團的商譽分攤於2023年1-6月未發生變化。

(2) Impairment

When conducting a goodwill impairment test, the Group compares the book value of the relevant assets or asset group portfolio (including goodwill) with its recoverable amount. If the recoverable amount is lower than the book value, the relevant difference is included in the current profit and loss. The Group's allocation of goodwill has not changed at the end of this period.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

23. 商譽(續)

23. Goodwill (continued)

(2) 減值(續)

資產組和資產組組合的可收回金額是基於管理層批准的五年期預算，之後採用固定的增長率(如下表所述)為基礎進行估計，採用現金流量預測方法計算。

(2) Impairment (continued)

The recoverable amount of cash-generating units or groups of cash-generating units is determined based on the five-year budget approved by the management and calculated using cash flow forecasting method. As for the cash flow over five years, the below estimated growth rate is applied for calculation.

採用未來現金流量折現方法的主要假設：

Major assumptions for discounted cash flow method:

項目	Items	PTG六家公司 PTG six entities
穩定期增長率	Growth rate	0%
毛利率	Gross profit rate	31.48%-42.49%
折現率	Discount rate	14.5%

本集團根據歷史經驗及對市場發展的預測確定增長率和毛利率，並採用能夠反映相關資產組和資產組組合的特定風險的稅前利率為折現率。預測期增長率採用相關資產組和資產組組合經批准的銷售收入的五年期預算平均增長率5.07%-13.42%確定，穩定期增長率為本集團預測五年期預算後的現金流量所採用的加權平均增長率0%，與行業報告所載的預測數據一致，不超過各產品的長期平均增長率。

The Group determines the growth rate and gross profit margin based on historical experience and forecasts of market development, and uses a pre-tax interest rate that reflects the specific risks of the relevant asset group and asset group combination as the discount rate. The growth rate for the forecast period is determined using the average five-year budget growth rate of 5.07%-13.42% of the approved sales revenue of the relevant asset group and asset group portfolio. The weighted average growth rate of 0% is consistent with the forecast data contained in the industry report and does not exceed the long-term average growth rate of each product.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

24. 長期待攤費用

24. Long-term deferred expenses

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increase	本期攤銷 Amortization	本期其他減少 Other decrease	2023年6月30日 30 Jun 2023
模具	Mold	69,379,519.87	–	18,203,594.03	–	51,175,925.84
其他	Others	9,607,926.04	4,275,511.80	3,976,063.71	–	9,907,374.13
合計	**Total**	78,987,445.91	4,275,511.80	22,179,657.74	–	61,083,299.97
減：減值準備－模具	Less: Provision for impairment- Mold	–	–	–	–	–
賬面價值	**Net Carrying Amount**	78,987,445.91	4,275,511.80	22,179,657.74	–	61,083,299.97

25. 遞延所得稅資產和遞延所得稅負債

25. Deferred tax assets and deferred tax liabilities

(1) 未經抵銷的遞延所得稅資產、負債

(1) Deferred income tax assets and liabilities without set-off:

項目	Items	2023年6月30日 30 Jun 2023 可抵扣暫時性（可抵扣虧損）差異 Deductible temporary differences (Deductible tax losses)	遞延所得稅資產（負債） Deferred tax assets (Deferred tax liabilities)
一、遞延所得稅資產	**I Deferred tax assets**	**812,599,511.51**	**129,240,639.89**
資產減值準備	Provision for impairment	**544,981,510.58**	**85,892,215.42**
可抵扣虧損	Deductible tax loss	**105,563,723.93**	**15,834,558.59**
租賃負債	Lease Liabilities	**90,432,248.87**	**15,043,044.94**
遞延收益	Deferred revenue	**26,321,173.79**	**4,437,042.50**
退休及辭退福利	Retirement and termination benefit	**11,582,084.50**	**1,737,312.68**
預提費用	Accrued expenses	**29,803,569.04**	**5,709,185.64**
公允價值變動	Changes in fair value	**3,915,200.80**	**587,280.12**
二、遞延所得稅負債	**II Deferred tax liabilities**	**498,173,342.10**	**90,383,511.33**
暫不納稅的收益	Temporary tax free income	**111,705,714.12**	**27,926,428.53**
資產評估增值	Appreciation of assets valuation	**51,399,650.89**	**11,774,025.67**
稅前一次性扣除土地使用權賬面價值	One-time deduction of land use right before tax	**215,681,080.76**	**32,352,162.11**
稅前一次性扣除機器設備賬面價值	One-off deduction of book value of machinery and equipment before tax	**16,541,902.62**	**2,481,285.39**
公允價值變動	Changes in fair value	**6,136,750.00**	**920,512.50**
使用權資產	Right of Use Assets	**96,708,243.71**	**14,929,097.13**

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

25. 遞延所得稅資產和遞延所得稅負債(續)

25. Deferred tax assets and deferred tax liabilities (continued)

(1) 未經抵銷的遞延所得稅資產、負債(續)

(1) Deferred income tax assets and liabilities without set-off: (continued)

項目	Items	2022年12月31日 31 Dec 2022 可抵扣暫時性(可抵扣虧損)差異 Deductible temporary differences (Deductible tax losses)	遞延所得稅資產(負債) Deferred tax assets (Deferred tax liabilities)
一、遞延所得稅資產	**I Deferred tax assets**	755,678,429.25	118,414,851.63
資產減值準備	Provision for impairment	567,000,188.10	88,940,170.87
可抵扣虧損	Deductible tax loss	104,916,729.62	15,737,509.44
遞延收益	Deferred revenue	30,892,563.53	5,129,706.68
退休及辭退福利	Retirement and termination benefit	19,458,188.50	2,918,728.28
預提費用	Accrued expenses	23,745,941.71	3,654,895.48
現金流量套期公允價值變動	Changes in fair value of cash flow hedging	9,664,817.79	2,033,840.88
二、遞延所得稅負債	**II Deferred tax liabilities**	389,589,663.45	76,223,661.30
暫不納稅的收益	Temporary tax free income	114,302,979.12	28,575,744.78
資產評估增值	Appreciation of assets valuation	36,163,722.21	11,779,472.22
稅前一次性扣除土地使用權賬面價值	One-time deduction of land use right before tax	218,393,639.49	32,759,045.92
稅前一次性扣除機器設備賬面價值	One-off deduction of book value of machinery and equipment before tax	15,133,822.63	2,270,073.38
現金流量套期公允價值變動	Changes in fair value of cash flow hedging	5,595,500.00	839,325.00

(2) 未確認遞延所得稅資產明細

(2) Unrecognized deferred tax assets

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
可抵扣暫時性差異	Deductible temporary differences	**853,546,889.25**	825,802,842.92
可抵扣虧損	Deductible tax losses	**1,450,294,196.25**	1,356,741,054.73
合計	**Total**	**2,303,841,085.50**	2,182,543,897.65

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

25. 遞延所得稅資產和遞延所得稅負債(續)

25. Deferred tax assets and deferred tax liabilities (continued)

(3) 未確認遞延所得稅資產的可抵扣虧損將於以下年度到期

(3) Deductible tax losses unrecognized in deferred tax assets will be expired in the following years

未來可抵扣虧損年度分佈 Annual distribution of future deductible losses	年份 Year	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
2022年	2022	**–**	4,968,546.49
2023年	2023	**142,299,831.74**	142,520,890.79
2024年	2024	**60,805,444.47**	64,679,199.26
2025年	2025	**105,998,949.18**	114,581,643.82
2026年	2026	**158,169,150.88**	162,795,219.51
2027年	2027	**49,199,561.30**	100,302,388.30
2028年	2028	**66,686,706.46**	47,850,263.02
2029年	2029	**213,814,105.93**	220,352,145.32
2030年	2030	**201,540,945.77**	202,899,675.35
2031年	2031	**114,019,454.60**	90,495,330.28
2032年	2032	**254,468,012.27**	205,295,752.59
2033年	2033	**83,292,033.65**	–
合計	**Total**	**1,450,294,196.25**	1,356,741,054.73

註： PTG集團累計虧損無到期日，故上述數據不含PTG集團期末未確認遞延所得稅資產的累計虧損人民幣269,158,936.24元(期初累計虧損人民幣236,115,579.76元)。

Note: The accumulated loss of PTG Group has no expiry date, so the above data does not include the accumulated loss of PTG Group's unrecognized deferred income tax assets at the end this period of RMB269,158,936.24 (the accumulated loss at the beginning of the period was RMB236,115,579.76).

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

26. 其他非流動資產

26. Other non-current assets

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
預付設備及工程款	Prepaid equipment and engineering	**8,761,924.17**	11,788,286.32
預付模具款	Prepaid mold	**1,187,130.75**	377,980.90
合同履約成本	Contract performance costs	**51,835,435.32**	122,387,601.04
抵債房屋	Debt housing	**8,002,837.00**	8,002,837.00
建造合同形成的合同資產	Contract assets formed by construction contracts	**210,185,581.46**	202,587,741.25
定期存單	Certificates of deposit	**45,646,866.67**	44,924,000.00
預付租賃款	Prepaid lease payments	**58,168,348.62**	141,210,000.00
其他非流動資產合計	Total other non-current assets	**383,788,123.99**	531,278,446.51
減：減值準備	Less: provision for impairment	**77,687,884.04**	55,496,343.80
其他非流動資產賬面價值	**Carrying amount of other non-current assets**	**306,100,239.95**	475,782,102.71

註： 本集團本期按照預期信用損失模型對收款權在一年以上的建造合同形成的合同資產計提減值準備人民幣22,191,540.24元。

Note: The Group accrues impairment provision of RMB22,191,540.24 for Contract assets formed by construction contracts with collection rights of more than one year according to the expected credit loss model.

27. 短期借款

27. Short-term loans

(1) 短期借款分類

(1) The category of short-term loans

借款類別	Category	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
抵押借款	Mortgage loans	**49,000,000.00**	49,000,000.00
質押借款	Pledged loans	**145,926,539.83**	100,495,466.29
信用借款	Unsecured loans	**380,360,896.70**	500,798,923.71
保證借款	Guaranteed loans	**140,000,000.00**	140,000,000.00
應計利息	Accrued interest	**425,174.18**	407,071.79
合計	**Total**	**715,712,610.71**	790,701,461.79

註： 本集團上述借款的期末借款年利率為2.10%-4.3%（年初餘額：2.10%-4.75%）。

Note: On 30 Jun 2023, the annual interest rate of the above borrowings of the Group was 2.10%-4.3% (31 Dec 2022: 2.10%-4.75%).

(2) 本集團期末無已逾期未償還的短期借款。

(2) At the end of this period, there is no overdue short-term loan.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

28. 吸收存款及同業存放

28. Due to customers, banks and other financial institutions

項目	Category	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
企業活期存款	Current deposit	**549,255,598.68**	762,064,051.86
定期存款(含通知存款)	Time deposit (including notification deposit)	**187,981,700.00**	242,481,700.00
應計利息	Accrued interest	**1,487,752.95**	1,828,943.24
合計	**Total**	**738,725,051.63**	1,006,374,695.10

29. 應付票據

29. Notes payable

票據種類	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
銀行承兌匯票	Bank acceptance bill	**1,168,311,479.56**	1,203,846,275.09
商業承兌匯票	Commercial acceptance bill	**158,016,674.28**	11,902,870.00
合計	**Total**	**1,326,328,153.84**	1,215,749,145.09

註1：本集團上述期末應付票據的賬齡為1年以內。

Note 1: The age of notes payable of the Group at the end of this period is within one year.

註2：本集團期末無已到期未支付的應付票據。

Note 2: The Group has no bills payable due and unpaid at the end of this period.

30. 應付賬款

30. Accounts payable

(1) 應付賬款列示

(1) The types of accounts payable

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
應付材料款	Material payable	**2,396,040,180.09**	2,028,433,617.71
應付運費	Freight payable	**26,931,524.86**	28,068,345.47
應付設備款	Equipment payable	**83,488,412.51**	77,521,873.76
應付工程款	Project payable	**3,983,556.73**	9,819,710.51
其他	Others	**59,906,657.41**	60,388,350.60
合計	**Total**	**2,570,350,331.60**	2,204,231,898.05

註： 本集團應付賬款不計息。

Note: The Group's accounts payable are non-interest bearing.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

30. 應付賬款(續)

30. Accounts payable (continued)

(2) 應付賬款按其入賬日期的賬齡分析如下

(2) The aging analysis of account payable based on its invoice date:

賬齡	Aging	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
一年以內	Within 1 year	**1,819,661,189.11**	1,764,964,201.79
一至二年	1-2 years	**400,319,225.37**	164,479,741.48
二至三年	2-3 years	**103,258,163.01**	31,795,626.49
三年以上	More than 3 years	**247,111,754.11**	242,992,328.29
合計	**Total**	**2,570,350,331.60**	2,204,231,898.05

(3) 期末賬齡超過1年的重要應付賬款

(3) Important accounts payable with an age of over 1 year at the end of this period:

單位名稱 Company name	**2023年6月30日 30 Jun 2023**	未償還或結轉的原因 Unpaid and untransferred reasons
四川東樹新材料有限公司 Sichuan East tree new material Co., LTD	**99,496,530.04**	未到付款期 Not due for payment
RM Investment Company Pvt. Ltd	**60,338,653.98**	尚未支付EPC項目土建款 Civil engineering payment for EPC project has not been paid
振石集團華美新材料有限公司 Zhenshi Group Huamei new material Co., LTD	**56,304,542.32**	未到付款期 Not due for payment
浙江振石新材料股份有限公司 Zhejiang Zhenshi New material Co., LTD	**51,247,544.76**	未到付款期 Not due for payment
中復碳芯電纜科技有限公司 Zhongfu carbon core cable Technology Co., LTD	**49,958,015.39**	未到付款期 Not due for payment
合計 Total	**317,345,286.49**	

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

31. 合同負債

31. Contract liabilities

(1) 合同負債情況

(1) The situation of contract liabilities

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合同負債	Contract liabilities	**877,104,427.76**	698,373,393.42
合計	**Total**	**877,104,427.76**	698,373,393.42

註： 合同負債主要系本集團從客戶的銷售合同中收取的預收款。該預收款根據與客戶簽訂的合同收取。該合同的相關收入將在本集團履行履約義務後確認。本集團管理層預計截至期末形成的合同負債大部分將於一年內轉收入。

Note: Contract liabilities mainly represent advances received by the Group from sales contracts with customers. The advance payment is collected according to the contract with the customer. The relevant revenue of the contract will be recognized after the Group fulfills its performance obligations. The management of the Group expects that most of the estimated liabilities formed by the end of this period will be transferred to income within one year.

(2) 合同負債的賬面價值在本期發生的重大變動情況

(2) The significant changes of the carrying amount of contract liabilities

項目	**Items**	**變動金額 Amount of change**
包括在合同負債年初賬面價值中的金額本期所確認的收入	Contract liabilities included in 30 Jun 2023 that recognized revenue during current period	454,903,455.07
因收到現金而增加的金額(不包含本期已確認收入的金額)	Increased amount due to cash receipt (excluding recognized revenue for the current period)	633,634,489.41

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

32. 應付職工薪酬

32. Employee benefits Payables

(1) 應付職工薪酬分類

(1) Classification of employee benefits payables

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increase	本期減少 Decrease	**2023年6月30日 30 Jun 2023**
短期薪酬	Short-term employee benefits payables	95,195,962.94	428,731,018.20	443,803,663.26	**80,123,317.88**
離職後福利－設定提存計劃	Post-employment benefits – defined contribution plan	8,883,143.06	51,444,119.79	55,125,029.87	**5,202,232.98**
辭退福利	Dismission welfare	17,410,324.70	1,573,045.92	9,899,149.92	**9,084,220.70**
合計	**Total**	121,489,430.70	481,748,183.91	508,827,843.05	**94,409,771.56**

(2) 短期薪酬

(2) Short-term employee benefits

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increase	本期減少 Decrease	**2023年6月30日 30 Jun 2023**
工資、獎金、津貼和補貼	Salaries, bonuses, allowances and subsidies	63,392,563.54	352,484,430.46	365,606,522.01	**50,270,471.99**
職工福利費	Staff welfare	5,504,965.55	15,802,089.61	16,993,181.08	**4,313,874.08**
社會保險費	Social insurance	3,559,952.39	30,603,890.60	30,782,117.45	**3,381,725.54**
其中：醫療保險費	Including: Medical insurance	2,582,062.14	27,606,982.91	27,175,250.81	**3,013,794.24**
工傷保險費	Employment Injury Insurance	977,890.25	2,996,907.69	3,606,866.64	**367,931.30**
住房公積金	Housing Provident Fund	281,133.84	21,164,488.24	20,737,474.68	**708,147.40**
工會經費和職工教育經費	trade union and educational funds	22,457,347.62	6,511,573.36	7,519,822.11	**21,449,098.87**
其他短期薪酬	Other short-term benefits	–	2,164,545.93	2,164,545.93	**–**
合計	**Total**	95,195,962.94	428,731,018.20	443,803,663.26	**80,123,317.88**

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

32. 應付職工薪酬(續)

32. Employee benefits Payables (continued)

(3) 設定提存計劃

本集團按規定參加政府機構設立的社會保險計劃。根據計劃，本集團按照當地政府的有關規定向該等計劃繳存費用。除上述繳存費用外，本集團不再承擔進一步支付義務。相應的支出於發生時計入當期損益或相關資產成本。

(3) Defined contribution plan

The group participates in the social insurance program established by government. Under the program, the group will deposit the relevant expense to the scheme in accordance with the relevant provisions for the local government. In addition to the above deposit fees, the group shall not undertake any further payment obligation. The corresponding expenditure is recorded into the current profit and loss or the cost of related assets when it is incurred.

本集團本期間應分別向養老保險、年金、失業保險計劃繳存費用如下：

The group's contributions to the endowment insurance, annuity and unemployment insurance plans, respectively, for the period are as follows:

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increase	本期減少 Decrease	**2023年6月30日 30 Jun 2023**
基本養老保險	Basic endowment insurance	8,536,976.00	44,945,871.05	48,727,074.09	**4,755,772.96**
失業保險費	Unemployment insurance	343,869.97	1,399,487.69	1,334,807.36	**408,550.30**
企業年金繳費	Corporate annuity contributions	2,297.09	5,098,761.05	5,063,148.42	**37,909.72**
合計	**Total**	8,883,143.06	51,444,119.79	55,125,029.87	**5,202,232.98**

本集團本期間應向參與的設定提存計劃繳存費用人民幣51,444,119.79元(2022年1-6月：人民幣51,689,608.94元)。於2023年6月30日，本集團尚有人民幣5,202,232.98元(2022年12月31日：人民幣8,883,143.06元)的應繳存費用是於本報告期間到期而未支付的，有關應繳存費用已於報告期後支付。

The group has a contribution fee of RMB51,444,119.79 (2022 month 1-6: RMB51,689,608.94 yuan) payable to the participating defined contribution plans for the current period. As at 30 June 2023, the group had RMB5,202,232.98 (31 Dec 2022: RMB8,883,143.06 yuan) of deposit fees payable which were due and unpaid during the current reporting period and such deposit fees payable were paid after the reporting period.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

32. 應付職工薪酬(續)

(3) 設定提存計劃(續)

於截至二零二二年十二月三十一日及二零二三年六月三十日止兩個期間，本集團無界定供款計劃項下的沒收供款(由僱主代表於完全歸屬該供款前離開計劃的僱員)可供本集團以減低現有的供款水平。

32. Employee benefits Payables (continued)

(3) Defined contribution plan (continued)

During the two periods ended 31 Dec 2022 and 30 June 2023, there were no forfeited contributions under the group's defined contribution plans, which were made by the employer on behalf of employees who left the plans before the contributions were fully vested, available to the group to reduce the existing level of contributions.

33. 應交稅費

33. Taxes and levies payables

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
企業所得稅	Enterprise income tax	**105,236,021.26**	104,542,140.39
增值稅	Value-added tax	**79,854,157.52**	88,846,596.82
城市建設維護稅	City maintenance and construction tax	**2,064,409.62**	2,190,751.58
土地使用稅	City land use tax	**331,752.57**	229,906.38
房產稅	Real estate tax	**536,659.19**	455,959.94
個人所得稅	Individual Income Tax	**1,252,362.31**	3,318,519.42
其他	Others	**2,907,011.02**	3,266,894.77
合計	**Total**	**192,182,373.49**	202,850,769.30

34. 其他應付款

34. Other payables

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
應付股利	Dividends payable	**130,973,885.23**	32,594,421.98
其他應付款	Other payables	**333,014,867.24**	362,657,681.23
合計	**Total**	**463,988,752.47**	395,252,103.21

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

34. 其他應付款(續)

34. Other payables (continued)

34.1 應付股利

34.1 Dividends payable

項目	Item	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
普通股股利	Common stock dividends	**130,973,885.23**	32,594,421.98
合計	**Total**	**130,973,885.23**	32,594,421.98

34.2 其他應付款

34.2 Other payables

(1) 其他應付款按款項性質分類

(1) Classification of other payables by the nature

款項性質	Nature of Payables	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
應付工程設備款	Purchase of Engineering equipment	**19,734,409.05**	17,727,835.22
應付關聯公司款項	Payable to related parties	**90,044,224.94**	82,871,119.39
應付保證金	Margin Payable	**42,190,329.97**	40,761,498.95
應付風險責任金及其他應付員工款	Risk funds and Staff payable	**36,061,462.99**	41,347,673.78
應付代付款	Payable on behalf of others	**19,865,143.04**	17,586,660.66
應付職工集資房款	Staff housing fund payable	**12,389,881.75**	10,865,917.37
應付住房及設備修理費	Maintenance of housing and equipment	**2,096,818.71**	2,039,544.61
應付項目經費	Project funds payable	**6,358,201.80**	5,967,165.49
應付運輸費	Transportation fee	**10,905,747.98**	12,988,052.75
票據質押托收	Notes pledge collection	**4,517,494.60**	3,258,980.60
應付審計費	Audit fees payable	**697,603.77**	1,216,471.66
搬遷人員社保款	Relocation staff social security cost	**10,746,282.32**	51,832,785.15
其他	Others	**77,407,266.32**	74,193,975.60
合計	**Total**	**333,014,867.24**	362,657,681.23

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

34. 其他應付款(續)

34. Other payables (continued)

34.2 其他應付款(續)

34.2 Other payables (continued)

(2) 賬齡超過1年的重要的其他應付款

(2) Important other payables with an age of over one year

單位名稱	Company name	2023年6月30日 30 Jun 2023	未償還或結轉的原因 Reason for unpaid or carried forward
重慶機電控股集團資產管理有限公司	Chongqing Electromechanical Holding Group Asset Management Co., Ltd.	**34,154,708.30**	未結算 Unsettled
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	**31,294,033.23**	未結算 Unsettled
深圳市高新投保證擔保有限公司	Shenzhen Hi-tech Investment Guarantee Co., Ltd.	**9,450,000.00**	未結算 Unsettled
合計	**Total**	**74,898,741.53**	

35. 一年內到期的非流動負債

35. Non-current liabilities due within one year

項目	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
一年內到期的長期借款	Long-term Loans due within one year	**490,850,000.00**	764,044,243.05
一年內到期的租賃負債	Lease liabilities due within one year	**12,700,836.24**	16,000,713.56
一年內到期的應計利息	Accrued interest due within one year	**423,009.03**	1,367,025.00
一年內到期的長期應付款	Long-term payables due within one year	**30,000,000.00**	–
合計	**Total**	**533,973,845.27**	781,411,981.61

36. 其他流動負債

36. Other current liabilities

項目	Item	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
待轉銷項稅	Pending VAT	**64,687,013.57**	44,481,729.40
合計	**Total**	**64,687,013.57**	44,481,729.40

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

37. 長期借款

37. Long-term loans

借款類別	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
保證借款	Guaranteed loans	**257,682,600.00**	280,327,725.00
質押借款	Pledged loans	**96,291,256.04**	56,408,352.00
信用借款	Unsecured loans	**1,411,700,000.00**	1,019,700,000.00
本金合計	Total principal	**1,765,673,856.04**	1,356,436,077.00
加：應計利息	Add: Accrued interest	**1,292,123.89**	776,443.06
加：未確認融資費用	Add: Unrecognized financing costs	**-5,746,417.26**	-6,115,522.36
合計	**Total**	**1,761,219,562.67**	1,351,096,997.70

上述借款的本金須於以下期間償還：

Above loans need be repaid in following period:

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
一年以內	Within 1 year	**490,850,000.00**	764,044,243.05
資產負債表日後超過一年，但不超過兩年	1 year after balance sheet date, but no more than 2 years	**1,021,923,856.04**	706,108,352.00
資產負債表日後超過兩年，但不超過五年	2 years after balance sheet date, but no more than 5 years	**662,950,000.00**	567,227,725.00
資產負債表日後超過五年	5 years after balance sheet date	**80,800,000.00**	83,100,000.00
減：流動負債項下所示一年內到期的借款	Less: Current liabilities due within one year	**490,850,000.00**	764,044,243.05
長期借款淨額	**Total amount under non-current liabilities**	**1,765,673,856.04**	1,356,436,077.00

註1：本集團期末長期借款的利率區間為1.20%至4.400%（期初為1.20%至4.750%）。

Note 1: the interest range of the group's long-term borrowing is 1.20% to 4.400% at the end of this period (from 1.20% to 4.750% at the beginning of the period).

註2：本集團期末抵押、質押借款信息詳見附註六、64.

Note 2: For details of the Group's mortgage and pledge loans at the end of this period, please refer to note VI.64.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

38. 租賃負債 / 38. Lease liabilities

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
房屋及建築物	Buildings	**76,582,602.10**	47,499,827.52
機器設備	Mechanical equipment	**116,372.74**	143,767.44
場地	Site	**570,647.66**	–
合計	**Total**	**77,269,622.50**	47,643,594.96

上述租賃負債的賬面值須於以下期間償還：

Above lease liabilities need to be paid in following period:

項目	Items	**2023年6月30日 30 Jun 2023**
一年內	Within 1 year	**12,700,836.24**
資產負債表日後超過一年，但不超過兩年	1 year after balance sheet date, but no more than 2 years	**7,804,631.04**
資產負債表日後超過兩年，但不超過五年	2 years after balance sheet date, but no more than 5 years	**25,108,794.15**
資產負債表日後超過五年	5 years after balance sheet date	**44,356,197.31**
合計	Total	**89,970,458.74**
減：流動負債項下所示一年內到期的租賃負債	Less: Current liabilities due within one year	**12,700,836.24**
租賃負債淨額	Total amount presented in non-current liabilities	**77,269,622.50**

39. 長期應付款 / 39. Long-term payables

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
長期應付款	Long-term payables	**8,025,150.15**	740,189.77
專項應付款	Special payables	**–**	210,000.00
合計	**Total**	**8,025,150.15**	950,189.77

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

39. 長期應付款

39. Long-term payables

39.1 長期應付款

(1) 長期應付款按照款項性質分類

類別	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
借款	Loan	7,500,000.00	–
其他	Others	525,150.15	740,189.77
合計	**Total**	8,025,150.15	740,189.77

39.1 Long-term payables

(1) Nature based classification of long-term payables

(2) 長期應付款的賬面值須於以下期間償還

款項類別	Items	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
資產負債表日後超過兩年，但不超過五年	2 years after balance sheet date, but no more than 5 years	8,025,150.15	740,189.77

(2) Repaid period based classification of long-term payables

39.2 專項應付款

39.2 Special payables

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increases	本期減少 Decreases	2023年6月30日 30 Jun 2023	形成原因 Reason
國家項目撥款	Special payables on national project	210,000.00	–	210,000.00	–	–
合計	Total	210,000.00	–	210,000.00	–	–

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

40. 長期應付職工薪酬

40. Long-term employee benefits payables

(1) 長期應付職工薪酬分類

(1) Classification of long-term employee benefits payables

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
應付離退休人員及新增直通車人員福利	Benefits payable to retirees and new through trains	**5,697,000.00**	6,330,000.00
減：將於一年內支付的部分	Less: Amounts paid within 1 year	**–**	633,000.00
合計	**Total**	**5,697,000.00**	5,697,000.00

41. 預計負債

41. Provisions

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
表外資產減值	Off-balance sheet asset impairment	**194,736.91**	58,116.50
賠償款	Compensation	**–**	2,551,900.00
預提三包費用	Accrued expenses of Three Guarantees	**44,561,689.21**	38,907,130.79
合計	**Total**	**44,756,426.12**	41,517,147.29

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

42. 遞延收益

42. Deferred revenue

(1) 遞延收益分類

(1) Classification of deferred revenue

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increase this period: 收到政府撥款 Government grant received	本期增加 Increase this period: 其他增加 Other increase	本期減少 Decrease this period: 本期攤銷金額 Amortization during this period	本期減少 Decrease this period: 其他減少 Other decrease	2023年6月30日 30 Jun 2023
政府補助－政府撥款	Government subsidies-Government Grant	138,479,395.52	8,401,637.13	–	10,748,583.01	2,300,000.00	133,832,449.64
政府補助－搬遷補助	Government subsidies-Relocation	71,433,114.68	–	–	7,667,757.40	–	63,765,357.28
售後租回未實現收益	Unrealized income of sale and lease back	263,263.01	–	–	–	197,450.00	65,813.01
土地處置收益	Proceeds of land disposal	5,976,436.19	–	–	58,700.00	–	5,917,736.19
合計	**Total**	216,152,209.40	8,401,637.13	–	18,475,040.41	2,497,450.00	203,581,356.12

(2) 政府補助項目

(2) Government grants projects

政府補助分類	Government subsidies projects	2022年12月31日 31 Dec 2022	本期增加 Increase this period	其他增加 Amount recorded in other income during this year	計入其他收益 Recorded in other income	其他減少 Other decrease	2023年6月30日 30 Jun 2023
通用搬遷補償	Universal Relocation Compensation	69,992,576.43	–	–	7,537,037.49	–	62,455,538.94
廠房建設補助資金	Plant construction subsidy	36,044,090.80	–	–	738,899.52	–	35,305,191.28
項目補助資金	Project grant funds	39,823,703.73	5,131,637.13	–	4,712,575.56	–	40,242,765.30
技改項目補助	Subsidies for technological transformation projects	10,728,777.87	–	–	1,252,662.48	–	9,476,115.39
智能製造項目	Smart Manufacturing Project	4,906,653.60	–	–	1,777,372.12	300,000.00	2,829,281.48
水力發電示範基地建設項目	Hydropower demonstration base construction project	10,345,225.23	–	–	242,700.00	–	10,102,525.23
創新技術獎	Innovation Technology Award	5,458,390.28	–	–	325,147.20	–	5,133,243.08
政府扶持檢測中心項目	Government Support Testing Center Project	4,830,000.00	–	–	–	–	4,830,000.00
其他政府補助	Other government grants	27,783,092.26	3,270,000.00	–	1,829,946.04	2,000,000.00	27,223,146.22
合計	**Total**	209,912,510.20	8,401,637.13	–	18,416,340.41	2,300,000.00	197,597,806.92

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

43. 股本

43. Share capital

項目	Items	2022年12月31日 31 Dec 2022	本期變動增減(+、-) Changes in current period (+ or -) 發行新股 Issue new shares	送股 Share donation	公積金轉股 Reserved funds converted into shares	其他 Others	小計 Subtotal	2023年6月30日 30 Jun 2023
有限售條件股份－國有法人持股	**Restricted shares – state-owned legal person shareholdings**	–	–	–	–	–	–	–
其中：重慶機電集團	Including: CQMEHG	1,924,225,189.00	–	–	–	–	–	1,924,225,189.00
華融公司	China Huarong Asset Management Co., Ltd.	195,962,467.00	–	–	–	–	–	195,962,467.00
渝富公司	Chongqing Yufu Capital Operation Group Co., Ltd.	232,132,514.00	–	–	–	–	–	232,132,514.00
建工集團	Chongqing Construction Engineering Group Co., Ltd.	232,132,514.00	–	–	–	–	–	232,132,514.00
有限售條件股份合計	**Total restricted shares**	2,584,452,684.00	–	–	–	–	–	2,584,452,684.00
無限售條件股份	**Non-restricted shares**	–	–	–	–	–	–	–
其中：境外上市H股	Including: Overseas listing H shares	1,100,187,470.00	–	–	–	–	–	1,100,187,470.00
無限售條件股份合計	**Total non-restricted shares**	1,100,187,470.00	–	–	–	–	–	1,100,187,470.00
股份總額	**Total**	3,684,640,154.00	–	–	–	–	–	3,684,640,154.00

44. 資本公積

44. Capital Reserve

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increase in current period	本期減少 Decrease in current period	2023年6月30日 30 Jun 2023
原制度資本公積轉入	The capital reserve of the original system is transferred	-15,166,711.00	–	–	-15,166,711.00
其他資本公積	Others Capital Reserve	87,157,825.02	287,381.49	–	87,445,206.51
合計	**Total**	71,991,114.02	287,381.49	–	72,278,495.51

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

45. 其他綜合收益

45. Other Comprehensive Income.

項目	Items	2022年12月31日 31 Dec 2022	本期發生額 Amount of this period 本期所得稅前發生額 Amount incurred before income tax for the current period	減：前期計入其他綜合收益轉當期損益 Minus: Other comprehensive income is included in the previous period and converted into profit or loss for the current period	減：所得稅費用 Minus: Income tax expense	稅後歸屬於母公司 After tax attribution to the parent company	稅後歸屬於少數股東 After tax attribution to minority shareholders	2023年6月30日 30 Jun 2023
一、以後不能重分類進損益的其他綜合收益	1. Other comprehensive income that cannot be reclassified into profit or loss in the future	91,588,938.34	-2,597,265.00	-	-649,316.25	-1,947,948.75	-	89,640,989.59
其中：重新計算設定受益計劃淨負債和淨資產的變動	Including: Recalculation of changes in net liabilities and net assets of the set benefit plan	240,744.12	-	-	-	-	-	240,744.12
其他權益工具投資公允價值變動	Changes in fair value of other equity instrument investments	91,348,194.22	-2,597,265.00	-	-649,316.25	-1,947,948.75	-	89,400,245.47
二、以後將重分類進損益的其他綜合收益	2. Other comprehensive income that will be reclassified into profit and loss in the future	18,637,385.91	-4,764,169.08	5,595,500.00	81,187.50	-10,560,472.83	119,616.25	8,076,913.08
其中：權益法下在被投資單位以後將重分類進損益的其他綜合收益中享有的份額	Including: The share of other comprehensive income under the equity method that will be reclassified into profit or loss after the investee unit	616,639.00	-	-	-	-	-	616,639.00
外幣財務報表折算差額	Foreign currency financial statements translate the difference	14,501,177.41	-10,900,919.08	-	-	-10,900,919.08	-	3,600,258.33
現金流量套期有效部分	The effective portion of the cash flow hedge	3,519,569.50	6,136,750.00	5,595,500.00	81,187.50	340,446.25	119,616.25	3,860,015.75
其他綜合收益合計	**Total other comprehensive income**	110,226,324.25	-7,361,434.08	5,595,500.00	-568,128.75	-12,508,421.58	119,616.25	97,717,902.67

46. 盈餘公積

46. Surplus Reserves

項目	Items	2022年12月31日 31 Dec 2022	本期增加 Increase in this period	本期減少 Decrease in this period	2023年6月30日 30 Jun 2023
法定盈餘公積	Statutory surplus reserves	471,043,765.88	-	-	471,043,765.88
合計	**Total**	471,043,765.88	-	-	471,043,765.88

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

47. 未分配利潤

47. Undistributed profit

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年度 2022
期初未分配利潤(調整前)	**Undistributed profit at the beginning of the period (before adjustment)**	**3,220,477,922.19**	3,048,090,000.17
加：會計政策變更調整	Add: Accounting policy changes and adjustments	**93,309.09**	–
期初未分配利潤(調整後)	**Undistributed profit at the beginning of the period (adjusted)**	**3,220,571,231.28**	3,048,090,000.17
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 for the period	**181,907,404.18**	310,203,160.96
減：提取法定盈餘公積	Less: Withdrawal of statutory surplus reserve	**–**	26,534,418.19
提取職工獎勵及福利基金	Withdrawal of employee incentive and welfare funds	**–**	741,616.13
應付普通股股利	Dividends payable on common stock	**110,539,204.62**	110,539,204.62
期末未分配利潤	**Undistributed profit at the end of the period**	**3,291,939,430.84**	3,220,477,922.19

註1：根據本集團2023年6月21日召開2022年度股東週年大會，會議審議並批准本集團2022年度利潤分配方案，即每股派發人民幣0.03元(含稅)，按照已發行股份3,684,640,154股計算，共計需派發股利人民幣110,539,204.62元。

Note 1: Pursuant to the 2022 Annual General Meeting of Shareholders held by the Group on 21 June 2023, the meeting deliberated and approved the Group's 2022 profit distribution plan, namely RMB0.03 per share (including tax), based on the 3,684,640,154 issued shares, for a total dividend of RMB110,539,204.62.

六、合併財務報表主要項目註釋(續)

47. 未分配利潤(續)

註2：根據財政部《金融企業準備金計提管理辦法》(財金[2012]20號)，本集團子公司重慶機電控股集團財務有限公司在提取資產減值準備的基礎上，設立一般風險準備用以彌補其尚未識別的與風險資產相關的潛在可能損失。該一般風險準備作為利潤分配處理，是所有者權益的組成部分，原則上應不低於風險資產期末餘額的1.5%。同時該辦法規定：金融企業一般準備餘額佔風險資產期末餘額的比例，難以一次性達到1.5%的，可以分年到位，原則上不得超過5年。期末餘額重慶機電控股集團財務有限公司一般風險準備提取的比例為1.5%（2022年：1.5%）。

期末本集團未分配利潤中包括子公司重慶機電控股集團財務有限公司計提一般風險準備金額為人民幣47,532,951.38元(2022年12月31日金額為人民幣47,532,951.38元)。

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

47. Undistributed profit (continued)

Note 2: Pursuant to the Measures of the Ministry of Finance for the Administration of Reserve Provisions for Financial Enterprises (CaiJin [2012] No. 20), Chongqing Mechanical and Electrical Holding Group Finance Co., Ltd., a subsidiary of the Group, establishes a general risk reserve to cover its unidentified potential losses related to risky assets on the basis of the asset impairment provision. This general risk provision, which is treated as a profit distribution, is an integral part of the owner's equity and should, in principle, be no less than 1.5% of the period -end balance of the risk asset. At the same time, the Measures stipulate that if the proportion of the general reserve balance of financial enterprises to the period -end balance of risk assets is difficult to reach 1.5% at one time, it may be in place in place in annual terms, and in principle, it shall not exceed 5 years. The proportion of the period -end balance of Chongqing Mechanical and Electrical Holding Group Finance Co., Ltd. general risk reserve withdrawal was 1.5% (2022: 1.5%).

The Group's undistributed profit at the end of the period, including its subsidiary, Chongqing Mechanical and Electrical Holding Group Finance Co., Ltd., made a general risk provision of RMB47,532,951.38 (the amount as at 31 December 2022 was RMB47,532,951.38).

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

48. 營業收入、營業成本

48. Operating Revenue & Operating Cost

(1) 營業收入和營業成本情況

(1) *Operating revenue & operating cost*

項目	Items	2023年1-6月 Jan-Jun 2023 收入 Revenue	2023年1-6月 Jan-Jun 2023 成本 Cost	2022年1-6月 Jan-Jun 2022 收入 Revenue	2022年1-6月 Jan-Jun 2022 成本 Cost
主營業務	Main business	**3,798,671,349.67**	**3,126,221,013.08**	3,422,313,295.55	2,867,095,439.29
其他業務	Other business	**61,386,016.18**	**25,803,279.20**	56,851,627.73	18,795,046.69
利息	Interest	**28,918,641.97**	**4,103,914.75**	27,124,251.13	4,387,541.61
手續費及佣金	Transaction fees and commission income	**2,075.47**	**82,798.62**	3,301.89	89,753.28
合計	**Total**	**3,888,978,083.29**	**3,156,211,005.65**	3,506,292,476.30	2,890,367,780.87

註： 利息收入和手續費及佣金收入均來源於財務公司業務；利息支出和手續費及佣金支出均來源於財務公司相關成本。

Note: Interest income and fee and commission income are derived from the business of the financial company; Interest expense and handling fees and commission expenses are derived from the costs associated with the finance company.

(2) 合同產生的收入的情況

(2) *Income from contracts*

合同分類	Classification of contract	高端智能裝備業務 High-end intelligent equipment business	清潔能源裝備業務 Clean energy equipment business	工業服務業務 Industrial service business	本部 Headquarters	合計 total
按經營地區分類	Classified by region	654,890,854.19	3,201,002,104.58	32,555,851.77	529,272.75	3,888,978,083.29
其中：中國大陸	Including: Mainland of China	588,474,181.48	3,136,076,344.26	32,555,851.77	529,272.75	3,757,635,650.26
其他地區	Others	66,416,672.71	64,925,760.32	–	–	131,342,433.03
按合同類型	Types of contracts	654,890,854.19	3,201,002,104.58	32,555,851.77	529,272.75	3,888,978,083.29
其中：設備銷售合同	Including: Equipment sales contract	575,720,265.04	2,237,134,686.95	–	–	2,812,854,951.99
服務合同	Service contract	15,457,714.25	28,432,278.46	30,615,520.42	529,272.75	75,034,785.88
材料銷售合同	Materials sales contract	63,712,874.90	935,435,139.17	1,940,331.35	–	1,001,088,345.42
按收入確認時間分類	Classified by time of revenue recognition	654,890,854.19	3,201,002,104.58	32,555,851.77	529,272.75	3,888,978,083.29
其中：在某一個時點轉讓	Including: Recognizes revenue at a point in time	642,408,132.13	3,201,002,104.58	3,635,134.33	–	3,847,045,371.04
在某一時段內提供	Recognizes revenue over time	12,482,722.06	–	28,920,717.44	529,272.75	41,932,712.25
按銷售渠道分類	Classified by sales channel	654,890,854.19	3,201,002,104.58	32,555,851.77	529,272.75	3,888,978,083.29
其中：直銷	Including: Direct sales	624,364,224.30	3,188,527,644.34	30,317,488.35	529,272.75	3,843,738,629.74
經銷	Distribution	30,526,629.89	12,187,632.12	2,238,363.42	–	44,952,625.43
網絡銷售	Internet sales	–	286,828.12	–	–	286,828.12

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

48. 營業收入、營業成本(續)

(3) 與履約義務相關的信息

本集團涉及履約義務的交易類型為銷售商品、提供服務和材料銷售，本集團在履行了合同中的履約義務，即在客戶取得相關商品或服務的控制權時，確認收入。

本集團對涉及提供水電站EPC項目建設業務合同及部分機床業務合同按照準則規定判定為在某一時段內履行的履約義務合同，按照項目的履約進度確認收入，即按照項目的履約進度，本集團以實際發生的合同成本加上合同毛利確認為項目業務合同收入。

本集團銷售商品及設備履約時間在3-4天至2年左右，相關履約條款為根據客戶的類型，先預收部分投料款，產品完工後，在預收部分貨款後發貨。通常情況下產品交付承運人後產品控制權已轉移。

48. Operating Revenue & Operating Cost (continued)

(3) Information related to performance obligations

The Group's transactions involving performance obligations are in the form of the sale of goods, services and materials, and the Group has fulfilled its contractual obligations to recognize revenue when the customer acquires control of the relevant goods or services.

For contracts involving the provision of hydropower station EPC project construction business contracts and some machine tool business contracts that are judged to be performed within a certain period of time in accordance with the provisions of the standards, the Group recognizes revenue according to the performance progress of the project, that is, according to the performance progress of the project, the Group recognizes the contract income of the project business based on the actual contract costs incurred plus the contract gross profit.

The Group's sales of goods and equipment performance time is 3-4 days to about 2 years, the relevant performance terms are according to the type of customer, first receive part of the feeding payment, after the completion of the product, in advance receipt of part of the payment after delivery. Typically, control of the product has been transferred after it has been delivered to the carrier.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

48. 營業收入、營業成本(續)

(3) 與履約義務相關的信息(續)

水電站EPC項目合同履約時間較長，合同中約定分次付款條件，雙方按照合同完成進度進行結算，項目完工後質保期通常為2年。

(4) 與分攤至剩餘履約義務的交易價格相關的信息

本集團本期已簽訂合同但尚未履行或尚未履行完畢的履約義務所對應的收入金額為人民幣6,368,017,266.38元(其中已簽訂合同但尚未履行完畢的履約義務對應的收入金額為人民幣3,734,193,364.03元、已簽訂但尚未履約的履約義務對應收入金額為人民幣2,633,823,902.35元)。

48. Operating Revenue & Operating Cost (continued)

(3) Information related to performance obligations (continued)

The contract performance time of the hydropower station EPC project is long, the contract stipulates the payment conditions in installments, and the two parties settle the settlement according to the completion progress of the contract, and the warranty period after the completion of the project is usually 2 years.

(4) Information about the transaction price allocated to the remaining performance obligations

The amount of revenue corresponding to the Group's performance obligations that have been signed but have not yet been performed or have not been fulfilled in the current period is RMB6,368,017,266.38 (of which the amount of income corresponding to the performance obligations that have been signed but not yet fulfilled is RMB3,734,193,364.03, and the corresponding income amount of the performance obligations that have been signed but not yet performed is RMB2,633,823,902.35).

49. 銷售費用 / 49. Selling and Distribution Expenses

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
人工成本	Labor cost	**40,835,489.91**	50,371,805.92
差旅費	Traveling expenses	**17,998,710.98**	20,536,331.01
銷售及售後服務費	After-sale service fee	**10,543,377.87**	6,147,342.52
三包費用	"3-Aspect-Warranty" fee	**16,888,482.03**	13,667,971.17
業務招待費	Business entertainment fee	**7,550,194.27**	5,940,721.06
廣告及宣傳費	Advertising expense	**5,914,479.41**	2,166,426.70
財產保險費	Property insurance premium	**34,139.41**	17,430,068.49
辦公費	General office expenses	**1,349,592.17**	1,829,395.38
勞務費	Service fee	**967,082.22**	1,006,090.44
其他	Others	**9,611,937.84**	11,176,616.29
合計	**Total**	**111,693,486.11**	130,272,768.98

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

50. 管理費用

50. Administrative expenses

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
人工成本	Labor cost	182,251,306.77	165,919,094.80
折舊費	Depreciation expenses	31,431,792.87	31,614,361.09
勞務費	Service fee	10,378,720.64	6,809,759.04
修理費	Repair charges	9,672,021.38	8,196,332.09
諮詢費	consulting fee	4,115,064.73	6,634,169.59
－審計服務費用	– Audit service fees	767,259.61	1,082,316.84
－税務服務費用	– Tax service fees	293,218.74	233,908.79
－其他服務費用	– Other service fees	3,054,586.38	5,317,943.96
無形資產攤銷	Amortization of intangible assets	16,461,819.52	16,887,231.39
業務招待費	Business entertainment fee	2,470,396.73	1,887,152.21
辦公費用	General office expenses	6,086,172.52	4,181,110.26
租賃費	Rental fee	3,423,757.38	2,529,307.30
保險費	Insurance expenses	1,211,621.18	1,273,318.67
物業管理費	Property management fees	3,808,010.98	3,030,905.99
職工安置款	Staff placement fee	2,202,045.92	1,943,123.32
運輸費	Transportation expense	1,802,325.67	1,770,630.44
差旅費	Travel expenses	3,031,947.67	1,581,352.17
其他	Others	30,388,187.11	28,333,728.25
合計	**Total**	308,735,191.07	282,591,576.61

51. 研發費用

51. Research and Development Expenses

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
人工成本	Labor cost	**78,256,831.17**	70,528,606.69
材料費	Material fee	**67,323,941.13**	48,608,711.92
無形資產攤銷	Amortization of intangible assets	**3,929,391.46**	3,652,783.73
折舊費	Depreciation expenses	**5,114,031.05**	5,323,423.43
諮詢費	Consulting fee	**1,529,159.26**	1,477,925.18
試制費	Trial production fee	**5,645,515.29**	7,220,422.06
差旅費	Traveling expenses	**1,769,381.04**	479,840.87
辦公費	General office expenses	**3,124,401.07**	602,472.28
設計費	Design fee	**240,975.03**	29,245.28
其他	Others	**13,537,163.21**	8,117,371.22
合計	**Total**	**180,470,789.71**	146,040,802.66

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

52. 財務費用

52. Financial Expenses

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
利息費用	interest expenses	**41,898,083.64**	38,247,387.20
減：利息收入	Minus: Interest income	**13,226,858.88**	10,344,356.53
加：匯兑損失	Add: Exchange loss	**-12,983,699.04**	-16,529,681.59
加：其他支出	Add: Other expenditure	**10,181,690.65**	4,576,015.49
合計	**Total**	**25,869,216.38**	15,949,364.57

53. 其他收益

53. Other Income

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
工業和創新發展補助資金	Industrial and Innovative Development Grant Funds	**5,887,200.00**	3,959,800.00
遞延收益攤銷－政府補助	Deferred income amortization – Government grants	**10,920,145.77**	18,999,982.49
遞延收益攤銷－搬遷補助	Deferred Income amortization – Relocation grant	**7,554,894.64**	7,792,589.50
研發項目補助	Subsidies for research and development projects	**3,090,950.00**	570,000.00
穩崗及社保補貼	Job stabilization and social security subsidies	**253,829.64**	890,209.59
與企業經營相關的各類獎勵	Various types of incentives related to business operations	**1,375,000.00**	2,510,000.00
其他	Others	**393,952.57**	873,950.30
合計	**Total**	**29,475,972.62**	35,596,531.88

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

54. 投資收益 / 54. Investment Income

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
權益法核算的長期股權投資收益	Income from long-term equity investments accounted for by the equity method	**177,808,915.47**	153,718,823.99
處置交易性金融資產產生的投資收益	Investment income arising from the disposal of trading financial assets	**119,552.12**	97,433.97
其他權益工具投資分紅	Dividends on investments in other equity instruments	**980,100.00**	1,176,748.32
債務重組損益	Gain or loss on debt restructuring	**3,115,337.23**	1,916,782.75
其他	Others	**-260,290.27**	–
合計	**Total**	**181,763,614.55**	156,909,789.03

55. 公允價值變動損益 / 55. Gain arising from the changes in fair value

項目	Item	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
產生公允價值變動的金融資產	Financial assets at fair value through profit or loss	**159,297.94**	1,721,289.75
合計	**Total**	**159,297.94**	1,721,289.75

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

56. 信用減值損失

56. Impairment loss of credit

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
應收票據壞賬準備	Provision for bad debts in bills receivable	**1,203,856.26**	-283,832.21
應收賬款壞賬準備	Provision for bad debts in accounts receivable	**-38,445,099.00**	-19,592,429.13
應收款項融資減值準備	Provision for impairment of receivables financing	**996,401.54**	4,579,596.85
其他應收款壞賬準備	Provision for bad debts of other receivables	**200,467.00**	-1,844,264.80
發放貸款及墊款壞賬準備	Provision for bad debts for loan disbursements and advances	**8,639,866.06**	3,662,056.91
信貸承諾	Credit commitment	**-136,620.42**	–
存放同業款項	Due from interbank deposits	**-281,261.78**	–
合計	**Total**	**-27,822,390.34**	-13,478,872.38

57. 資產減值損失

57. Impairment losses of assets

項目	Items	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
存貨跌價準備	Inventory price decline provision	**4,693,556.16**	-23,078,404.69
在建工程減值準備	Impairment provision for works under construction	**-1,280,396.20**	-23,879,482.82
合同資產壞賬準備	Provision for bad debts of contractual assets	**-5,784,908.77**	1,149,916.02
固定資產減值準備	Provision for impairment of fixed assets	**–**	-6,878,721.29
其他非流動資產減值準備	Impairment provision for other non-current assets	**-22,191,540.24**	-468,715.76
商譽減值準備	Goodwill impairment provision	**-15,950,513.98**	-15,439,811.32
預付賬款減值準備	Reserve for impairment of prepayments	**-4,914,096.33**	–
合計	**Total**	**-45,427,899.36**	-68,595,219.86

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

58. 資產處置收益

58. Gain on disposal of assets

項目	Items	2023年1-6月 Jan-Jun 2023	2022年1-6月 Jan-Jun 2022	計入本期非經常性損益的金額 The amount that is included in the non-recurring profit or loss for the current period
未劃分為持有待售的非流動資產處置收益	Proceeds from the disposal of non-current assets not classified as held for sale	23,953,462.92	117,490,391.44	23,953,462.92
其中：固定資產處置收益	Including: Income from disposal of fixed assets	2,995,925.44	34,609,391.89	2,995,925.44
使用權資產處置收益	Proceeds from the disposal of right-of-use assets	64,051.94	6,738.68	64,051.94
環保搬遷淨收益	Net proceeds from environmentally friendly relocation	20,893,485.54	82,874,260.87	20,893,485.54
合計	**Total**	**23,953,462.92**	117,490,391.44	23,953,462.92

59. 營業外收入

59. Non-operating income

項目	Items	2023年1-6月 Jan-Jun 2023	2022年1-6月 Jan-Jun 2022	計入本期非經常性損益的金額 The amount that is included in the non-recurring profit or loss for the current period
非流動資產報廢利得	Profits from the scrapping of non-current assets	134,000.00	22,708.94	134,000.00
罰款收入、違約金及賠償金等	Fines, liquidated damages and damages, etc.	2,455,974.58	2,089,003.08	2,455,974.58
政府補助	Government grants	19,500.00	108,000.00	19,500.00
無法支付的應付款	Payables that cannot be paid	452,000.26	384,514.87	452,000.26
其他	Others	329,452.24	148,332.72	329,452.24
合計	**Total**	**3,390,927.08**	2,752,559.61	3,390,927.08

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

60. 營業外支出

60. Non-operating expenses

項目	Items	2023年1-6月 Jan-Jun 2023	2022年1-6月 Jan-Jun 2022	計入本期非經常性損益的金額 The amount that is included in the non-recurring profit or loss for the current period
非流動資產毀損報廢損失	Loss of non-current assets due to destruction and scrapping	**74,708.97**	819,568.92	74,708.97
罰款及滯納金支出	Penalties and late fees	**720,266.93**	5,781,799.44	720,266.93
公益性捐贈支出	Public welfare donation expenditure	**–**	20,250.00	–
違約金及賠償款	Tenancy damages and compensation	**18,867.92**	60,724.58	18,867.92
其他	Others	**271,017.00**	-67,210.00	271,017.00
合計	**Total**	**1,084,860.82**	6,615,132.94	1,084,860.82

61. 所得稅費用

61. Income tax expense

項目	Items	2023年1-6月 Jan-Jun 2023	2022年1-6月 Jan-Jun 2022
按稅法及相關規定計算的當期所得稅	Current income tax calculated according to tax law and provision	**31,933,093.69**	54,093,626.63
遞延所得稅費用	Deferred income tax	**3,996,630.36**	-4,133,973.08
合計	**Total**	**35,929,724.05**	49,959,653.55

62. 其他綜合收益

詳見本附註「六、45其他綜合收益」相關內容。

62. Other comprehensive income

Please refer to note VI. 45 Other comprehensive income for details.

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

63. 現金流量表項目

63. Cash flow statement

(1) 合併現金流量表補充資料

(1) Supplementary information to the consolidated cash flows statement

項目	Items	2023年1-6月 Jan-Jun 2023	2022年1-6月 Jan-Jun 2022
1. 將淨利潤調節為經營活動現金流量	**1. Adjust net profit to cash flow from operating activities**		
淨利潤	Net profit	**202,814,310.53**	187,586,196.84
加：資產減值準備	Add: Provisions for asset impairment	**27,822,390.34**	13,478,872.38
加：信用減值準備	Add: Impairment loss on credit	**45,427,899.36**	68,595,219.86
固定資產、使用權資產折舊、油氣資產折耗、生產性生物資產折舊	Depreciation of fixed assets, Depreciation of tenure assets, depreciation of oil and gas assets, depreciation of productive biological assets	**122,347,860.70**	113,000,410.72
無形資產攤銷	Amortization of intangible assets	**24,380,540.93**	26,318,265.58
長期待攤費用攤銷	Long-term amortization of expenses	**22,179,657.74**	20,571,616.00
處置固定資產、無形資產和其他長期資產的損失(收益以「－」填列)	Loss of disposal of fixed, intangible and other long-term assets (proceeds are shown in "-")	**-23,953,462.92**	-117,490,391.44
固定資產報廢損失(收益以「－」填列)	Loss on the scrapping of fixed assets (income is listed as "-")	**-59,291.03**	796,859.98
公允價值變動損益(收益以「－」填列)	Fair value change gain or loss (income is stated as "-")	**-159,297.94**	-1,721,289.75
財務費用(收益以「－」填列)	Financing expenses (gain listed as "-")	**42,835,343.51**	38,247,387.20
投資損失(收益以「－」填列)	Investment losses (gain listed as "-")	**-181,763,614.55**	-156,909,789.03
遞延所得稅資產的減少(增加以「－」填列)	Decrease in deferred tax assets (added in "-")	**-10,163,219.67**	-3,232,753.39
遞延所得稅負債的增加(減少以「－」填列)	Increase in deferred tax liabilities (decreases are shown in "-")	**14,159,850.03**	-6,503,032.01
遞延收益的增加(減少以「－」填列)	Increase in deferred earnings (decrease in "-")	**-12,570,853.28**	-15,495,350.46
存貨的減少(增加以「－」填列)	Decrease in inventories (increase listed as "-")	**-225,272,261.73**	96,285,859.41
合同資產的減少(增加以「－」填列)	Decrease in contractual assets (added in "-")	**-95,815,482.14**	19,037,093.23
經營性應收項目的減少(增加以「－」填列)	Decrease in operating receivables (increase listed as "-")	**344,656,531.79**	65,236,079.44
經營性應付項目的增加(減少以「－」填列)	Increase in operating payables (decrease listed as "-")	**-452,277,697.57**	76,190,970.28
合同負債的增加(減少以「－」填列)	Increase in Contractual liabilities (decrease listed as "-")	**178,731,034.34**	-173,401,428.45
其他	Others	**-**	-
經營活動產生的現金流量淨額	Net cash flows from operating activities	**23,320,238.44**	250,590,796.39
2. 不涉及現金收支的重大投資和籌資活動	**2. Significant non-cash investing and financing activities:**		
應收票據背書購買固定資產	Notes receivable endorse the purchase of fixed assets	**-**	-
3. 現金及現金等價物淨變動情況	**3. Changes in cash and cash equivalents:**		
現金的期末餘額	The period -end balance of cash	**2,017,712,501.59**	2,032,102,963.92
減：現金的期初餘額	Minus: The opening balance of cash	**2,060,065,586.94**	1,628,414,971.96
加：現金等價物的期末餘額	Add: The period -end balance of the cash equivalent	**300,000,000.00**	-
減：現金等價物的期初餘額	Less: The opening balance of cash equivalents	**100,000,000.00**	200,000,000.00
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	**157,646,914.65**	203,687,991.96

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

63. 現金流量表項目(續)

63. Cash flow statement

(2) 現金和現金等價物

(2) Cash and cash equivalents

項目	Items	2023年6月30日 30 Jun 2023	2022年6月30日 30 Jun 2022
現金	Cash	**2,017,712,501.59**	2,032,102,963.92
其中：庫存現金	Including: Cash in hand	**142,463.44**	160,101.31
可隨時用於支付的銀行存款	Bank deposits that can be used for payment at any time	**2,012,411,962.37**	2,026,180,013.14
可隨時用於支付的其他貨幣資金	Funds in other currencies that can be used for payments at any time	**5,158,075.78**	5,762,849.47
現金等價物	Cash equivalents	**300,000,000.00**	–
其中：原三個月內到期的買入返售金融資產	Including: the purchase and resale of financial assets that are due within the original three months	**300,000,000.00**	–
期末現金和現金等價物餘額	Period -end cash and cash equivalent balances	**2,317,712,501.59**	2,032,102,963.92
其中：母公司或集團內子公司使用受限制的現金和現金等價物	Including: The parent company or group subsidiary uses restricted cash and cash equivalents	**–**	–

64. 期末所有權或使用權受到限制的資產

64. Assets with restricted ownership or use rights on 30 Jun 2023

項目	Items	2023年6月30日賬面價值 Book value as at 30 June 2023	受限原因 Limited reason
貨幣資金	Cash and cash equivalents	**556,205,102.96**	作為銀行開具承兌匯票保證金額、央行法定存款準備金、保函保證金、信用證保證金 As the guarantee amount of the bank issuing an acceptance draft, the central bank's statutory deposit reserve, the guarantee deposit, the letter of credit deposit, and the certificate of deposit pledge
其他非流動資產	Other non-current assets	**45,646,866.67**	定期存單質押 Pledge of fixed-term certificates of deposit
應收票據	Bills receivable	**87,265,025.88**	票據質押銀行開具承兌匯票 The bank that pledges the bill issues an acceptance draft
房屋及建築物	Buildings	**167,911,674.59**	註 Note

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

64. 期末所有權或使用權受到限制的資產(續)

本集團子公司重通成飛風電設備江蘇有限公司向江蘇農商行如東支行借款人民幣19,000,000.00元(借款期限2023.4.25-2024.4.25，固定利率4.20%)、人民幣30,000,000.00元(借款期限2023.5.22-2024.5.22，固定利率4.20%)，重慶重通成飛風電設備江蘇有限公司將坐落於如東經濟開發區太行山路158號的房屋及建築物抵押給江蘇農村商業銀行如東農商行，抵押房屋及建築物原值人民幣194,553,148.30元(賬面淨值：人民幣167,911,674.59元)。

64. Assets with restricted ownership or use rights on 30 Jun 2023 (continued)

Note: The Group's subsidiary, Chongtong Chengfei Wind Power Equipment Jiangsu Co., Ltd., borrowed RMB19,000,000.00 (loan term 2023.4.25-2024.4.25, fixed interest rate 4.20%), RMB30,000,000.00 (loan term 2023.5.22-2024.5.22, fixed interest rate 4.20%), Chongqing Chongtong Chengfei Wind Power Equipment Jiangsu Co., Ltd. mortgaged the house and building located at No. 158 Taihangshan Road, Rudong Economic Development Zone, to Jiangsu Rural Commercial Bank Rudong Rural Commercial Bank, with the original value of the mortgaged house and building RMB194,553,148.30 (net book value: RMB167,911,674.59).

65. 外幣貨幣性項目

65. Foreign currency monetary items

項目	Items	外幣餘額 Foreign currency balance	2023年6月30日 30 Jun 2023 折算匯率 Exchange rate	人民幣餘額 CNY balance
庫存現金	**Cash in hand**	**–**	**–**	**23,406.59**
英鎊	GBP	**2,560.00**	**9.1432**	**23,406.59**
銀行存款	**Cash at bank**	**–**	**–**	**107,747,954.98**
美元	USD	**2,115,153.72**	**7.2258**	**15,283,677.74**
港幣	HKD	**87,539.50**	**0.9220**	**80,709.67**
英鎊	GBP	**10,104,073.80**	**9.1432**	**92,383,567.57**
應收賬款	**Accounts receivable**	**–**	**–**	**169,897,800.93**
美元	USD	**19,643,882.99**	**7.2258**	**141,942,769.74**
英鎊	GBP	**2,144,947.00**	**9.1432**	**19,611,679.41**
歐元	EURO	**1,059,190.79**	**7.8771**	**8,343,351.78**
其他應收款	**Other receivables**	**–**	**–**	**2,447,040.61**
英鎊	GBP	**267,635.03**	**9.1432**	**2,447,040.61**
短期借款	**Short-term loans**	**–**	**–**	**145,926,539.83**
美元	USD	**20,195,208.81**	**7.2258**	**145,926,539.83**
應付賬款	**Accounts payable**	**–**	**–**	**21,681,636.93**
美元	USD	**37,395.31**	**7.2258**	**270,211.04**
英鎊	GBP	**2,341,786.89**	**9.1432**	**21,411,425.89**
其他應付款	**Other payables**	**–**	**–**	**2,636,197.04**
英鎊	GBP	**288,323.24**	**9.1432**	**2,636,197.04**
長期借款	**long-term loans**	**–**	**–**	**167,594,856.00**
英鎊	GBP	**18,330,000.00**	**9.1432**	**167,594,856.00**

六、合併財務報表主要項目註釋(續)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

66. 政府補助

66. Government grants

(1) 政府補助基本情況

(1) Basic situation of government grants

種類 Items	本期收到金額 Amount received in the current period	列報項目 Presentation item	計入當期損益的金額 The amount to be included in the profit or loss of the current period
與項目相關的政府撥款 Project-related government grants	8,401,637.14	遞延收益 Deferred revenue	8,401,637.14
工業、產業及創新發展補助資金 Special funds for Industry and informatization	5,887,200.00	其他收益 Other income	5,887,200.00
穩崗及社保補貼 Job stabilization and social security subsidy	253,829.64	其他收益 Other income	253,829.64
研發項目補助 Subsidies for research and development projects	2,990,950.00	其他收益 Other income	2,990,950.00
與企業經營相關的各類獎勵 Various rewards related to business operations	1,375,000.00	其他收益 Other income	1,375,000.00
其他 Others	413,452.56	其他收益、營業外收入 Other income/Non-operating income	413,452.56
合計 **Total**	19,322,069.34		19,322,069.34

(2) 本期間政府補助退回情況

盟訊電子科技有限公司於2023年因重慶市科學技術局「電子產業智能製造診斷諮詢服務」項目驗收未通過，將2019年12月收到的專項資金30萬元退回。

(2) Withdrawal of government subsidy during the period

Mengxun Electronic Technology Co., Ltd. in 2023 due to the Chongqing Science and Technology Bureau's "electronic industry intelligent manufacturing diagnostic consulting service" project acceptance did not pass, the special fund of RMB300,000 received in December 2019 has been returned.

七、合併範圍的變化

1. 本集團本期無非同一控制下企業合併

2. 本集團本期無同一控制下企業合併

3. 本集團本期無同一控制下發生的吸收合併

4. 本集團本期無其他原因的合併範圍變動

VII. CHANGES IN CONSOLIDATION SCOPE

1. No business combination not under common control in the current period.

2. No business combination under common control in the current period.

3. No business combination under common control in the current period.

4. The change of consolidation scope due to other reasons During this period.

八、在其他主體中的權益

1. 在子公司中的權益

(1) 企業集團的構成

VIII. INTERESTS IN OTHER ENTITIES

1. Interests in Subsidiaries

(1) Group structure

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%) 直接 Direct	間接 Indirect	取得方式 Acquisition method
1	重慶卡福汽車制動轉向系統有限公司 Chongqing CAFF Automotive Braking & Steering System Co., Ltd. ("CAFF")	有限責任公司(法人獨資) Limited liability company (sole legal person)	重慶渝北區 Yubei district, Chongqing	重慶渝北區 Yubei district, Chongqing	製造、銷售、研發汽車零部件 Manufacturing、sale and R&D of vehicle parts and components	23,280.00	100.00	-	投資 Invest
2	重慶機電智能製造有限公司 Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.	有限責任公司(法人獨資)(外商投資企業投資) Limited liability company (wholly owned by a legal person) (investment by a foreign-invested enterprise)	重慶南岸區 Nan'an district, Chongqing	重慶市南岸區 Nan'an district, Chongqing	設計、製造、銷售工業機器人、智能化設備等 Design, manufacture and sale of industrial robots, intelligent equipment, etc.	16,161.04	100.00	-	同一控制下的企業合併 Business combinations under common control
2.1	重慶盟訊電子科技有限公司 Chongqing Mengxun Electronic Technology Co., Ltd.	有限責任公司(中外合資) Limited liability company (Sino-foreign joint venture)	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	加工電子產品 Processing Electronic Products	5,431.24	-	66.26	同一控制下的企業合併 Business combinations under common control

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%) 直接 Direct	間接 Indirect	取得方式 Acquisition method
2.2	重慶機電增材製造有限公司	有限責任公司	重慶南岸區	重慶南岸區	增材製造設備、激光成套設備、機械設備和檢測設備的開發、生產及租賃等	5,000.00	-	76.00	投資
	Chongqing Mechanical and Electrical Additive Manufacturing Co., Ltd.	Limited liability company	Nan'an district, Chongqing	Nan'an district, Chongqing	Development, production, and leasing of additive manufacturing equipment, complete sets of laser equipment, machinery and testing equipment				Invest
3	重慶機床(集團)有限責任公司	有限責任公司(法人獨資)	重慶南岸區	重慶南岸區	齒輪加工機床、車床研發、製造與銷售	59,424.13	100.00	-	投資
	Chongqing Machine Tools (Group) Co., Ltd.	Limited liability company (sole legal person)	Nan'an district, Chongqing	Nan'an district, Chongqing	R&D, Manufacturing and Sales of Gear Processing Machine Tools and Lathes				Invest
3.1	重慶世瑪德智能製造有限公司(註銷1)	有限責任公司(中外合資)	重慶南岸區	重慶南岸區	自動化、智能化設備及配件的生產和銷售	10,000.00	-	40.00	投資
	Chongqing Sino-Germany Smart Factory Solutions Co., Ltd. (note 1)	Limited liability company (Sino-foreign joint venture)	Nan'an district, Chongqing	Nan'an district, Chongqing	Automation, intelligent equipment and accessories production and sales				Invest
3.2	新疆福保田採棉服務有限公司	其他有限責任公司	新疆塔城地區	新疆塔城地區	棉花機械化採摘服務；採棉機及零配件的銷售、維修	500.00	-	51.00	投資
	Fu Baotian Cotton picking services Co., Ltd.	Other limited liability companies	Tacheng district, Xinjiang	Tacheng district, Xinjiang	Mechanized picking services for cotton; Cotton machinery and spare parts sales, maintenance				Invest
3.3	重慶工具廠有限責任公司	有限責任公司(法人獨資)	重慶江津區	重慶江津區	切削工具	5,500.00	-	100.00	投資
	Chongqing Tool Factory Co., Ltd.	Limited Liability Company (Wholly State-owned)	Jiangjin district, Chongqing	Jiangjin district, Chongqing	Cutting tool				Invest
3.4	重慶霍洛伊德精密螺桿製造有限責任公司	有限責任公司(中外合資)	重慶市南岸區	重慶市南岸區	精密螺桿的設計、製造、銷售	4,000.00	-	100.00	投資
	Chongqing Holroyd Precision Rotors Manufacturing Co., Ltd.	Limited liability company (Sino-foreign joint venture)	Nan'an district, Chongqing	Nan'an district, Chongqing	Precision screw design, manufacturing, marketing				Invest
4	(PTG) Limited Precision Technologies Group (PTG) Limited.	有限責任公司 limited liability company	英國 United Kingdom	英國 United Kingdom	殼公司 Shell company	2,000萬英鎊 GBP 20 million	100.00	-	非同一控制下的合併 Business combination not under common control
4.1	Precision Components Ltd. (精密零部件)	有限責任公司	英國	英國	螺桿和各種複雜零部件	1英鎊	-	100.00	非同一控制下的合併
	Precision Components Ltd.	limited liability company	United Kingdom	United Kingdom	Screw and various complex parts	GBP 1			Business combination not under common control
4.2	PTG Heavy Industries Ltd. (PTG重工)	有限責任公司	英國	英國	大型多用數控機床、軋輥磨床、深孔鏜床	2英鎊	-	100.00	非同一控制下的合併
	PTG Heavy Industries Ltd.	limited liability company	United Kingdom	United Kingdom	Large multi-purpose CNC machine tools, roll grinders, deep hole boring machines	GBP 2			Business combination not under common control

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%) 直接 Direct	間接 Indirect	取得方式 Acquisition method
4.3	Milnrow Investments Ltd. （米羅威投資）	有限責任公司	英國	英國	物業持有	198英鎊	-	100.00	非同一控制下的合併
	Milnrow Investments Ltd.	limited liability company	United Kingdom	United Kingdom	Leasing of properties	GBP 198			Business combination not under common control
4.4	PTG Deutschl and GmbH (PTG德國)	有限責任公司	德國	德國	機床生產與銷售	2.5萬歐元	-	100.00	非同一控制下的合併
	PTG Deutschl and GmbH	limited liability company	Germany	Germany	Machine Tool Production and Sales	EUR 2,5000			Business combination not under common control
4.5	PTG Investment Development Company Ltd. (PTG香港)	有限責任公司	香港	香港	機械和原材料貿易	60萬港元	-	100.00	投資
	PTG Investment Development Company Ltd. (PTG Hong Kong)	limited liability company	Hong Kong	Hong Kong	Trade in machinery and raw materials	HKD600,000			Invest
4.6	Holroyd Precision Limited. (「HPL」英國)	有限責任公司	英國	英國	機床製造	100英鎊	-	100.00	非同一控制下的合併
	Holroyd Precision Limited. (PTG UK)	limited liability company	United Kingdom	United Kingdom	Manufacturing of machine tools	GBP 100	-	100.00	Business combination not under common control
4.7	精密技術集團公司(美國)有限公司 (US Holding美國)	有限責任公司	英國	英國	為美國工廠設的一級SPV	1英鎊	-	100.00	投資
	Precision Technologies Group (US) Limited (US Holding)	limited liability company	United Kingdom	United Kingdom	First class SPV built for American plant	GBP 1			Invest
4.7.1	Precision Technologies Group Inc (PTG美國)	有限責任公司	美國	美國	為美國工廠設的二級SPV	1,000美元	-	100.00	投資
	Precision Technologies Group Inc (PTG US)	limited liability company	The United States	The United States	Second class SPV built for American plant	USD1,000			Invest
4.7.1.1	霍諾伊德精密螺桿公司 (「USHPR」美國)	有限責任公司	美國	美國	螺桿製造	1美元	-	100.00	投資
	Holroyd Precision Screw and Rotors Company (US HPR)	limited liability company	The United States	The United States	Manufacturing of screws	USD1			Invest
5	重慶水輪機廠有限責任公司	有限責任公司(法人獨資)	重慶市江津區	重慶市江津區	設計、開發、製造水輪機、調速器及輔助裝置	14,709.71	100.00	-	投資
	Chongqing Water Turbine Works Co., Ltd.	Limited liability company (sole legal person)	Jiangjin district, Chongqing	Jiangjin district, Chongqing	Design, Development and Manufacture of Turbines, Governors and Auxiliary Devices				Invest
6	重慶鴿牌電線電纜有限公司	有限責任公司	重慶市渝北區	重慶市渝北區	電線電纜生產銷售	32,800.00	74.00	-	投資
	Chongqing Pigeon Electric Wire And Cable Co., Ltd.	Limited liability company	Yubei district, Chongqing	Yubei district, Chongqing	Manufacture electric wires and cables				Invest
6.1	重慶鴿牌電瓷有限公司	有限責任公司(法人獨資)	重慶市長壽區	重慶市長壽區	高壓線電胡蘆	5,300.00	-	100.00	投資
	Chongqing Pigeon Electric Porcelain Co., Ltd.	Limited liability company (sole legal person)	Changshou district, Chongqing	Changshou district, Chongqing	High voltage line electric Hu Lu				Invest
6.2	重慶鴿牌電工材料有限公司(註2)	有限責任公司	重慶市長壽區	重慶市長壽區	PPR\PPC管材	680.00	-	50.00	投資
	Chongqing Pigeon Electric Materials Co., Ltd. (note 2)	Limited liability company	Changshou district, Chongqing	Changshou district, Chongqing	PPR\PPC tubular product				Invest

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%) 直接 Direct	間接 Indirect	取得方式 Acquisition method
7	重慶通用工業(集團)有限責任公司 Chongqing General Industry (Group) Co., Ltd.	有限責任公司(法人獨資) Limited liability company (sole legal person)	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	生產風機冷機等 Production of fan coolers, etc.	51,509.01	100.00	-	投資 Invest
7.1	重慶重通透平技術股份有限公司 Chongqing Chongtong Turbine Technology Co., Ltd	股份有限公司 Company limited by shares	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	透平機械產品檢測、設備和系統維修改造 Turbo mechanical product testing, equipment and system maintenance and transformation	3,000.00	-	66.67	投資 Invest
7.2	重慶順昌通用電器有限責任公司 Chongqing Shunchang General Electric Equipment Co., Ltd.	有限責任公司(法人獨資) Limited liability company (sole legal person)	重慶市南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	網絡產品、環保產品和輸氣產品的銷售 Network products, environmental products and gas products sales	100.00	-	100.00	投資 Invest
8	吉林重通成飛新材料股份公司 Jilin Chongtong Chengfei New Material Co., Ltd	其他股份有限公司(非上市) Other corporations (unlisted)	吉林省大安市 Jilin province	吉林省大安市 Da'an district, Jilin	風力發電機組葉片 Manufacturing of wind-power equipment	35,500.78	-	96.03	非同一控制下的合併 Business Combination not under Common Control
8.1	重慶重通成飛新材料有限公司 Chongqing Chongtong Chengfei New Material Co., Ltd	有限責任公司(法人獨資) Limited liability company (sole legal person)	重慶市江津區 Jiangjin district, Chongqing	重慶市江津區 Jiangjin district, Chongqing	風力發電機組葉片 Manufacturing of wind-power equipment	5,000.00	-	100.00	投資 Invest
8.2	甘肅重通成飛新材料有限公司 Gansu Chongtong Chengfei New Material Co., Ltd.	有限責任公司(非自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	甘肅省武威市 Gansu province	甘肅省武威市 Gansu province	風力發電機組葉片 Manufacturing of wind-power equipment	5,000.00	-	100.00	投資 Invest
8.3	重通成飛風電設備江蘇有限公司 Chongtong Chengfei Wind Power Equipment Jiangsu Co., Ltd.	有限責任公司(非自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	江蘇省如東經濟開發區 Rudong district, Jiangsu	江蘇省如東經濟開發區 Rudong district, Jiangsu	風力發電機組葉片 Manufacturing of wind-power equipment	10,000.00	-	100.00	投資 Invest
8.4	錫林浩特晨飛風電設備有限公司 Xilinhaote Chenfei Wind-Power Equipment Co., Ltd.	有限責任公司(自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	內蒙古錫林浩特市 Xilin, Neimeng	內蒙古錫林浩特市 Xilin, Neimeng	網絡產品、環保產品和輸氣產品的銷售 Network products, environmental products and gas products sales	5,000.00	-	100.00	非同一控制下的合併 Business Combination not under Common Control

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%) 直接 Direct	間接 Indirect	取得方式 Acquisition method
8.5	新疆成飛新材料有限公司 Xinjiang Chengfei Wind Power Equipment Co., Ltd.	有限責任公司(非自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	新疆昌吉回族自治州昌吉市 Changji,Xinjiang	新疆昌吉回族自治州昌吉市 Changji,Xinjiang	風力發電機組葉片 Anufacturing of wind-power equipment	5,000.00	-	100	投資
9	重慶水泵廠有限責任公司 Chongqing Pump Industry Co., Ltd.	有限責任公司(法人獨資) Limited liability company (sole legal person)	重慶市沙坪壩區 Shapingba district, Chongqing	重慶市沙坪壩區 Shapingba district, Chongqing	工業泵及零部件、壓力容器的設計和製造 Design and Manufacture of Industrial Pumps and Parts and Pressure Vessels	19,641.15	100.00	-	投資 Invest
10	重慶氣體壓縮機廠有限責任公司 Chongqing Gas Compressor Factory Co., Ltd.	有限責任公司 Limited liability company	重慶市南岸區 Nan'an district, Chongqing	重慶市南岸區 Nan'an district, Chongqing	製造氣體壓縮機及零部件 Manufacturing of Gas Compressors and Components	18,721.39	100.00	-	投資 Invest
11	重慶工業賦能創新中心有限公司 Chongqing Industrial Enabling Innovation Center Co., Ltd.	有限責任公司(法人獨資)(外商投資企業投資) Limited liability company (wholly owned by a legal person) (investment by a foreign-invested enterprise)	重慶北部新區 Northern new district, Chongqing	重慶北部新區 Northern new district, Chongqing	機電裝備技術研發諮詢 Consultation on Research and Development of Mechanical and Electrical Equipment Technology	3,000.00	100.00	-	同一控制下的企業合併 Business combinations under common control
12	重慶盛普物資有限公司 Chongqing Shengpu Materials Co., Ltd.	有限責任公司(法人獨資)(外商投資企業投資) Limited liability company (wholly owned by a legal person) (investment by a foreign-invested enterprise)	重慶北部新區 Northern new district, Chongqing	重慶北部新區 Northern new district, Chongqing	銷售鋼材等貿易業務 Sales of steel and other trade business	2,140.50	100.00	-	投資 Invest
13	重慶機電控股集團財務有限公司 Chongqing Machinery and Electronics Holding Group Finance Company Limited ("CMEFC")	有限責任公司 Limited liability company	重慶北部新區 Northern new district, Chongqing	重慶北部新區 Northern new district, Chongqing	為成員單位提供財務和融資服務 Providing financial and financing services to member units	60,000.00	70.00	-	投資 Invest

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

註1：本集團持有重慶世瑪德公司少於50%之權益，公司之所以視為本集團子公司，原因是根據上述公司章程規定，本集團在上述公司董事會中擁有大多數投票權，控制其戰略、經營、投資及融資活動。

註2：本集團持有鴿牌電線電纜74%的股權，鴿牌線纜持有鴿牌電工50%的股權。鴿牌電工之所以視之為本集團子公司，原因是本集團在董事會擁有大多數投票權，控制其戰略、經營、投資及融資活動。

(1) *Group structure (continued)*

Note 1: The Group holds less than 50% interest in Chongqing Shimade Company. The company is regarded as a subsidiary of the Group because according to the provisions of the articles of association, the Group holds a majority of voting rights in the board of directors of the company and controls its strategy, operation, investment and financing activities.

Note 2: The group holds 74% equity of Pigeon Wire and Cable, and Pigeon Cable holds 50% equity of Pigeon Electrician. Pigeon Electrician regards it as a subsidiary of the Group because the Group has majority voting rights on the board of directors and controls its strategic, operational, investment and financing activities.

(2) 重要的非全資子公司

(2) *Significant partly-owned subsidiaries*

子公司名稱	Name of subsidiary	少數股東的持股比例(%) Shareholding of minority shareholders (%)	2022年12月31日少數股東權益 non-controlling interest on 31 Dec 2022	本期屬於少數股東的損益 Profit or loss attributable to minority shareholders	其他權益變動屬於少數股東金額 Change in defined income plan belongs to non-controlling interest	本期向少數股東分派股利 Dividends distributed to minority shareholders	2023年6月30日餘額少數股東權益 non-controlling interest on 30 Jun 2023
重慶鴿牌電線電纜有限公司	Pigeon Electric Wire and Cable Co., Ltd.	26.00	107,739,363.59	10,151,557.55	119,616.25	-	118,010,537.39
吉林重通成飛新材料股份公司	Jilin Chongtong Chengfei New Material Co., Ltd.	2.95	1,990,698.93	484,541.05	41,300.00	-	2,516,539.98
重慶機電控股(集團)財務有限公司	CMEFC	30.00	286,415,893.47	7,936,213.40	-	-	294,352,106.87

(3) 重要非全資子公司的主要財務信息

(3) *Key financial information of significant partly-owned subsidiaries*

		2023年6月30日 30 Jun 2023					
子公司名稱	Name of subsidiaries	流動資產 Current assets	非流動資產 Non-current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities	負債合計 Total liabilities
重慶鴿牌電線電纜有限公司	Pigeon Electric Wire and Cable Co., Ltd.	1,227,903,047.03	210,389,354.65	1,438,292,401.68	900,415,423.05	58,002,569.86	958,417,992.91
吉林重通成飛新材料股份公司	Jilin Chongtong Chengfei New Material Co., Ltd	2,417,705,655.15	842,256,452.70	3,259,962,107.85	2,186,190,216.44	675,080,000.43	2,861,270,216.87
重慶機電控股(集團)財務有限公司	CMEFC	2,987,129,684.81	375,523,923.96	3,362,653,608.77	2,369,688,269.13	11,750,497.23	2,381,438,766.36

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(3) 重要非全資子公司的主要財務信息(續)

(3) Key financial information of significant partly-owned subsidiaries (continued)

續表

(Continued)

		2022年12月31日 31 Dec 2022					
子公司名稱	Name of subsidiaries	流動資產 Current assets	非流動資產 Non-current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities	負債合計 Total liabilities
重慶鴿牌電線電纜有限公司	Pigeon Electric Wire and Cable Co., Ltd.	1,138,025,985.17	204,304,933.15	1,342,330,918.32	893,192,143.36	8,515,904.87	901,708,048.23
吉林重通成飛新材料股份公司	Jilin Chongtong Chengfei New Material Co., Ltd	1,857,573,808.06	873,066,354.85	2,730,640,162.91	1,935,874,432.97	413,898,959.18	2,349,773,392.15
重慶機電控股(集團)財務有限公司	CMEFC	3,402,638,307.89	454,376,003.77	3,857,014,311.66	2,896,339,871.55	5,914,514.63	2,902,254,386.18

		2023年1-6月 Jan-Jun 2023			
子公司名稱	Name of subsidiaries	營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	經營活動現金流量 Cash flows from operating activities
重慶鴿牌電線電纜有限公司	Pigeon Electric Wire and Cable Co., Ltd.	**918,687,651.36**	**38,791,476.18**	**39,251,538.68**	**-102,969,929.04**
吉林重通成飛新材料股份公司	Jilin Chongtong Chengfei New Material Co., Ltd	**1,055,756,642.36**	**16,425,120.22**	**16,425,120.22**	**-10,364,049.07**
重慶機電控股(集團)財務有限公司	CMEFC	**52,250,501.03**	**26,454,044.66**	**26,454,044.66**	**-187,370,678.96**

		2022年1-6月 Jan-Jun 2022			
子公司名稱	Name of subsidiaries	營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	經營活動現金流量 Cash flows from operating activities
重慶鴿牌電線電纜有限公司	Pigeon Electric Wire and Cable Co., Ltd.	919,602,336.70	44,588,872.98	46,895,482.98	-27,231,121.39
吉林重通成飛新材料股份公司	Jilin Chongtong Chengfei New Material Co., Ltd	682,327,767.57	-18,738,465.08	-28,439,928.34	-12,518,765.15
重慶機電控股(集團)財務有限公司	CMEFC	55,194,828.85	30,583,073.40	30,583,073.40	-178,732,815.35

(4) 本集團無使用企業集團資產和清償企業集團債務的重大限制

(4) The Group has no significant restrictions on the use of corporate group assets and settlement of corporate group debts.

八、在其他主體中的權益(續)

1. 在子公司中的權益(續)

(5) 本集團無向納入合併財務報表範圍的結構化主體提供的財務支持或其他支持

(6) 本集團無納入合併財務報表範圍的結構化主體

(7) 本集團及附屬公司概無發行股本或債務證券

2. 在子公司的所有者權益份額發生變化且仍控制子公司的情況

無。

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. Interests in Subsidiaries (continued)

(5) The Group has no financial or other support to structured entities included in the scope of consolidated financial statements.

(6) The Group has no structured entities included in the scope of consolidated financial statements.

(7) The Group and its subsidiaries have not issued equity or debt securities.

2. The situation in which the owner's equity share of a subsidiary company change and the subsidiary company is still under control

None.

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益

3. Interests in Joint Ventures or Associates

(1) 重要的合營企業或聯營企業

(1) Significant joint ventures or associates

合營企業或聯營企業名稱 Name of associates or joint venture	企業法人類別 Business category	主要經營地 Principal place of business	註冊地 Place of registration	業務性質 Nature of business	持股比例(%) Proportion of shareholding (%) 直接 Directly	間接 Indirectly	對合營企業或聯營企業投資的會計處理方法 Accounting method
合營企業– Associates –							
重慶康明斯發動機有限公司	有限責任公司(中外合資)	重慶市沙坪壩區	重慶市沙坪壩區	中國最大的重載和大馬力發動機專業製造工廠	50.00	–	權益法
Chongqing cummins engine company limited ("CQ Cummins")	Limited liability company (Sino-foreign joint venture)	Shapingba District, Chongqing	Shapingba District, Chongqing	Largest professional manufacturer of heavy-duty and high-horse power engines in China			Equity method
聯營企業– Joint ventures –							
重慶ABB變壓器有限公司	有限責任公司(中外合資)	重慶市九龍坡區華巖	重慶市九龍坡區華巖	電力變壓器、電抗器、高壓直流換流變壓器、特高壓交流變壓器、成套絕緣件	37.80	–	權益法
ABB chongqing transformer company limited ("ABB chongqing")	Limited liability company (Sino-foreign joint venture)	Huayan, Jiulongpo District, Chongqing	Huayan, Jiulongpo District, Chongqing	Power transformer, reactor, HVDC converter transformer, UHV AC transformer, sets of insulator			Equity method
重慶江北機械有限責任公司	有限責任公司	重慶市江北區魚復	重慶市江北區魚復	大型分離機械及其系統的製造銷售	41.00	–	權益法
Chongqing jiangbei machinery Co., Ltd. ("Chongqing Jiangbei Machinery")	Limited liability company	Yufu,Jiangbei District,Chongqing	Yufu,Jiangbei District, Chongqing	Manufacturing and sale of large separation machinery and its systems			Equity method
愛思帝(重慶)驅動系統有限公司	有限責任公司(中外合資)	重慶南岸區	重慶南岸區	生產銷售離合器，離合器泵	27.00	–	權益法
Exedy chongqing company limited ("EXEDY chongqing")	Limited liability company (Sino-foreign joint venture)	Nanan District, Chongqing	Nanan District, Chongqing	manufacturing and sale of clutch and clutch pump			Equity method
重慶紅巖方大汽車懸架有限公司	有限責任公司	重慶市渝北區	重慶市渝北區	開發、製造、銷售汽車鋼板彈簧、汽車空氣懸架、導向臂等汽車零部件	44.00	–	權益法
Chongqing hongyan fangda automobile suspension Co., Ltd. (Hongyan fangda)	Limited liability company	Yubei District, Chongqing	Yubei District, Chongqing	Development, manufacturing and sales of car leaf spring, auto air suspension, guide arm and other auto parts			Equity method
雙環傳動(重慶)精密科技有限責任公司	有限責任公司	重慶南岸區	重慶南岸區	汽車傳動件	–	35.00	權益法
Chongqing Arrows Auto Transmission Parts Co., Ltd.	Limited liability company	Nanan District, Chongqing	Nanan District, Chongqing	Automobile transmission			Equity method
克諾爾商用車系統(重慶)有限公司	有限責任公司(台港澳與境內合資)	重慶市渝北區	重慶市渝北區	商用車閥類產品生產銷售	34.00	–	權益法
Knorr-Brem se Systems for Commercial Vehicles (Chongqing) Ltd.	Limited liability company (Taiwan, Hong Kong, Macao and domestic joint venture)	Yubei District, Chongqing	Yubei District, Chongqing	Manufacturing and sale of commercial vehicle valves			Equity method
民勤國能風力發電有限責任公司	有限責任公司	武威市甘肅省民勤縣	甘肅省武威市民勤縣	電力、熱力生產和供應業	49.00		權益法
Minqin Guoneng Wind Power Co., Ltd.	Limited liability company	Wuwei City	Gansu Province	Electricity, thermal production and supply industry			Equity method

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(2) 不重要聯營企業

(2) Unimportant associate

聯營企業名稱 Name of associates	企業法人類別 Business category	主要經營地 Principal place of business	註冊地 Place of registration	業務性質 Nature of business	持股比例(%) Proportion of shareholding (%) 直接 Directly	間接 Indirectly	對合營企業或聯營企業投資的會計處理方法 Accounting method
Water Gen Power S.r.l	有限責任公司	意大利	意大利	電力變壓器、電抗器、高壓直流換流變壓器、特高壓交流變壓器、成套絕緣件	49.00	-	權益法
Water Gen Power S.r.l	limited liability company	Italy	Italy	Power transformer, reactor, HVDC converter transformer, UHVAC transformer, complete set of insulation			Equity method

(3) 重要的合營企業的主要財務信息

(3) Key financial information of significant joint ventures

項目	Items	康明斯 CQ Cummins 2023年6月30日／2023年1-6月 30 Jun, 2023/ January-June 2023	康明斯 CQ Cummins 2022年6月30日／2022年1-6月 30 Jun, 2022/ January-June 2022
流動資產	Current assets	**1,833,970,929.45**	2,097,477,327.24
其中：現金和現金等價物	Including: cash and cash equivalents	**401,428,653.32**	884,897,968.12
非流動資產	Non-current assets	**1,585,898,328.57**	1,619,581,559.96
資產合計	Total assets	**3,419,869,258.02**	3,717,058,887.20
流動負債	Current liabilities	**2,211,425,414.16**	2,561,458,352.64
非流動負債	Non-current liabilities	**82,180,399.32**	146,412,862.84
負債合計	Total liabilities	**2,293,605,813.48**	2,707,871,215.48
少數股東權益	Non-controlling interest	**–**	–
歸屬於母公司股東權益	Total equity attributable to shareholders of the Company	**1,126,263,444.54**	1,009,187,671.72
按持股比例計算的淨資產份額	Net assets calculated based on shareholding ratio	**563,131,722.27**	504,593,835.86
調整事項	Adjustments	**955,035.75**	955,035.75
－商譽	Goodwill	**–**	–
－內部交易未實現利潤	Unrealized profit in internal transactions	**–**	–
－其他	Others	**955,035.75**	955,035.75
對合營企業權益投資的賬面價值	Book value of the equity investment in the equity joint venture	**564,086,758.02**	505,548,871.61
存在公開報價的聯營企業投資的公允價值	Fair value of an associate investment with a public quotation	**–**	–
營業收入	Operating revenue	**1,715,996,204.29**	1,480,393,987.95
財務費用	Financial expenses	**-1,099,188.11**	-4,152,552.63
所得稅費用	Income tax expense	**54,802,900.35**	56,571,031.64
淨利潤	Net profit	**314,391,780.67**	215,593,734.62
歸屬於母公司的淨利潤	Net profit attributable to the parent company	**314,391,780.67**	215,593,734.62
綜合收益總額	Total comprehensive income	**314,391,780.67**	215,593,734.62
本集團確認來自合營企業宣告分配的股利	Recognized dividends from joint ventures	**–**	–
本集團本期度收到的來自合營企業的股利	Received dividends from joint ventures	**143,234,949.54**	159,709,270.80

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(4) 重要的聯營企業的主要財務信息

(4) Key financial information of significant associates

項目	Items	ABB ABB		紅巖方大 Hongyan Fangda		愛思帝 EXEDY (Chongqing) Co., Ltd	
		2023年6月30日／2023年1-6月 30 Jun 2023/ January-June 2023	2022年6月30日／2022年1-6月 30 Jun 2022/ January-June 2022	**2023年6月30日／2023年1-6月 30 Jun 2023/ January-June 2023**	2022年6月30日／2022年1-6月 30 Jun 2022/ January-June 2022	**2023年6月30日／2023年1-6月 30 Jun 2023/ January-June 2023**	2022年6月30日／2022年1-6月 30 June 2022/ January-June 2022
流動資產	Current assets	**1,611,111,039.94**	1,220,916,133.47	**445,283,985.52**	562,335,629.01	**303,650,460.62**	253,331,279.45
其中：現金和現金等價物	Including: cash and cash equivalents	**180,712,863.74**	46,508,495.50	**2,269,251.31**	30,302,411.25	**6,667,951.63**	6,410,809.52
非流動資產	Non-current assets	**1,099,641,271.96**	764,612,975.97	**269,800,028.11**	247,531,962.78	**123,353,918.18**	137,867,743.23
資產合計	Total assets	**2,710,752,311.90**	1,985,529,109.44	**715,084,013.63**	809,867,591.79	**427,004,378.80**	391,199,022.68
流動負債	Current liabilities	**1,135,516,370.30**	974,285,425.48	**363,329,454.66**	427,082,211.55	**87,118,669.79**	64,189,392.86
非流動負債	Non-current liabilities	**659,756,118.63**	42,108,860.60	**545,833.12**	169,135.55	**3,088,666.68**	3,750,000.00
負債合計	Total liabilities	**1,795,272,488.93**	1,016,394,286.08	**363,875,287.78**	427,251,347.10	**90,207,336.47**	67,939,392.86
少數股東權益	Non-controlling interest	**-**	-	**24,678,812.26**	24,873,311.87	**-**	-
歸屬於母公司股東權益	Total equity attributable to shareholders of the Company	**915,479,822.97**	969,134,823.36	**326,529,913.59**	357,742,932.82	**336,797,042.33**	323,259,629.82
按持股比例計算的淨資產份額	Net assets calculated based on shareholding ratio	**346,051,373.08**	366,332,963.23	**143,673,161.98**	157,406,890.44	**90,935,201.43**	87,280,100.05
調整事項	Adjustments	**29,821,204.51**	29,821,204.51	**-16,518,117.12**	-15,691,816.68	**-8,463,829.23**	-8,463,829.22
－商譽	Goodwill	**-**	-	**-**	-	**-**	-
－內部交易未實現利潤	Unrealized profit in internal transactions	**-**	-	**-**	-	**-**	-
－其他	Others	**29,821,204.51**	29,821,204.51	**-16,518,117.12**	-15,691,816.68	**-8,463,829.23**	-8,463,829.22
對聯營企業權益投資的賬面價值	Book value of the equity investment in the equity joint venture	**375,872,577.59**	396,154,167.74	**127,155,044.86**	141,715,073.76	**82,471,372.20**	78,816,270.83
存在公開報價的聯營企業投資的公允價值	Fair value of an associate investment with a public quotation	**-**	-	**-**	-	**-**	-
營業收入	Operating revenue	**605,301,529.96**	511,375,370.36	**240,331,131.10**	222,076,127.29	**232,541,111.06**	161,420,848.14
財務費用	Financial expenses	**6,087,542.95**	-1,278,047.62	**1,605,288.36**	2,764,234.84	**96,668.79**	276,396.99
所得稅費用	Income tax expense	**-5,442,360.92**	26,093,965.96	**-11,404.37**	-2,284,705.67	**1,522,188.53**	-4,587,085.89
淨利潤	Net profit	**-2,067,274.18**	130,470,988.91	**1,964,775.68**	-16,025,121.15	**7,822,665.68**	-4,221,366.70
歸屬於母公司的淨利潤	Net profit attributable to shareholders of the Company	**-2,067,274.18**	130,470,988.91	**1,457,213.41**	-14,999,470.83	**7,822,665.68**	-4,471,528.49
綜合收益總額	Total comprehensive income	**-2,067,274.18**	130,470,988.91	**1,964,775.68**	-16,025,121.15	**7,822,665.68**	-4,221,366.70
本集團確認來自合營企業宣告分配的股利	Recognized dividends from joint ventures	**-**	-	**-**	-	**205,673.91**	342,881.06
本集團本期度收到的來自合營企業的股利	Received dividends from joint ventures	**-**	-	**-**	-	**205,673.91**	342,881.06

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(4) 重要的聯營企業的主要財務信息(續)

(4) Key financial information of significant associates (continued)

項目	Items	克諾爾 Knorr		江北機械 Chongqing Jiangbei Machinery		雙環傳動(重慶) Arrows Auto Transmission Double Ring Transmission (Chongqing)	
		2023年6月30日/2023年1-6月 30 Jun 2023/ January-June 2023	2022年6月30日/2022年1-6月 30 Jun 2022/ January-June 2022	**2023年6月30日/2023年1-6月 30 Jun 2023/ January-June 2023**	2022年6月30日/2022年1-6月 30 Jun 2022/ January-June 2022	**2023年6月30日/2023年1-6月 30 June 2023/ January-June 2023**	2022年6月30日/2022年1-6月 30 June 2022/ January-June 2022
流動資產	Current assets	**324,329,220.61**	334,544,118.87	**322,614,693.29**	234,561,761.14	**275,568,069.35**	279,182,702.36
其中：現金和現金等價物	Including: cash and cash equivalents	**32,359,511.82**	117,470,663.97	**5,482,652.10**	6,063,005.94	**11,791,765.53**	8,009,360.83
非流動資產	Non-current assets	**76,720,562.85**	90,954,571.54	**135,363,090.90**	143,996,798.64	**380,403,413.12**	376,930,684.11
資產合計	Total assets	**401,049,783.46**	425,498,690.41	**457,977,784.19**	378,558,559.78	**655,971,482.47**	656,113,386.47
流動負債	Current liabilities	**216,403,422.51**	176,719,002.56	**294,743,009.71**	252,751,604.44	**447,266,041.52**	423,388,092.06
非流動負債	Non-current liabilities	**19,736,721.06**	22,406,704.82	**5,735,009.33**	6,720,078.48	**10,814,264.35**	18,580,503.96
負債合計	Total liabilities	**236,140,143.57**	199,125,707.38	**300,478,019.04**	259,471,682.92	**458,080,305.87**	441,968,596.02
少數股東權益	Non-controlling interest	**-**	-	**-**	-	**-**	-
歸屬於母公司股東權益	Total equity attributable to shareholders of the Company	**164,909,639.89**	226,372,983.03	**157,499,765.15**	119,086,876.86	**197,891,176.60**	214,144,790.45
按持股比例計算的淨資產份額	Net assets calculated based on shareholding ratio	**56,069,277.56**	76,966,814.23	**64,574,903.71**	48,825,619.51	**69,261,911.81**	74,950,676.66
調整事項	Adjustments	**8,080,673.17**	8,080,673.17	**22,971,976.06**	21,752,227.26	**8,645,822.21**	8,655,195.45
-商譽	Goodwill	**-**	-	**-**	-	**-**	-
-內部交易未實現利潤	Unrealized profit in internal transactions	**-**	-	**-**	-	**-**	-
-其他	Others	**8,080,673.17**	8,080,673.17	**22,971,976.06**	21,752,227.26	**8,645,822.21**	8,655,195.45
對聯營企業權益投資的賬面價值	Book value of the equity investment in the equity joint venture	**64,149,950.73**	85,047,487.40	**87,546,879.77**	70,577,846.77	**77,907,734.02**	83,605,872.10
存在公開報價的聯營企業投資的公允價值	Fair value of an associate investment with a public quotation	**-**	-	**-**	-	**-**	-
營業收入	Operating revenue	**201,468,510.42**	160,359,115.74	**286,038,516.97**	130,600,824.77	**200,490,841.46**	181,399,742.84
財務費用	Financial expenses	**-808,511.54**	1,576,953.63	**2,230,388.74**	2,639,963.83	**6,177,315.35**	5,667,864.43
所得稅費用	Income tax expense	**1,023,847.00**	-2,065,750.70	**496,302.50**	46,076.22	**247,222.96**	-199,526.65
淨利潤	Net profit	**19,047,838.10**	6,608,130.98	**24,765,151.03**	10,014,872.29	**2,803,406.91**	-6,929,394.23
歸屬於母公司的淨利潤	Net profit attributable to the parent company	**19,047,838.10**	6,608,130.98	**24,765,151.03**	10,014,872.29	**2,803,406.91**	-6,929,394.23
綜合收益總額	Total comprehensive income	**19,047,838.10**	6,608,130.98	**24,765,151.03**	10,014,872.29	**2,803,406.91**	-6,929,394.23
本集團確認來自合營企業宣告分配的股利	Recognized dividends from joint ventures	**-**	-	**-**	-	**-**	-
本集團本期度收到的來自合營企業的股利	Received dividends from joint ventures	**-**	-	**-**	-	**-**	-

(5) 本集團合營企業或聯營企業向公司轉移資金能力不存在的重大限制

(5) The Group has no significant restrictions on the use of corporate group assets and settlement of corporate group debts.

八、在其他主體中的權益(續)

3. 在合營企業或聯營企業中的權益(續)

(6) 本集團合營企業或聯營企業未發生超額虧損

(7) 本集團無與合營企業投資相關的未確認承諾

(8) 本集團無與合營企業或聯營企業投資相關的或有負債

4. 本集團無重要的共同經營

5. 本集團無未納入合併財務報表範圍的結構化主體

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. Interests in Joint Ventures or Associates (continued)

(6) No excess losses have occurred in the joint venture or joint venture enterprises of the Group.

(7) The Group has no unconfirmed commitment related to the investment of the joint venture.

(8) The Group has no contingent liabilities related to the investment of joint ventures or affiliates.

4. The Group has no significant joint operations.

5. The Group has no structured entities that are not included in the scope of consolidated financial statements.

九、與金融工具相關風險

本集團的經營活動會面臨各種金融風險：市場風險(主要為外匯風險和利率風險)、信用風險和流動性風險。本集團整體的風險管理計劃針對金融市場的不可預見性，力求減少對本集團財務業績的潛在不利影響。

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS

The Group's business operations face various risks, including market risk (foreign exchange risk and interest rate risk), credit risk and liquidity risk. The Group's basic strategy aims at the unpredictability of financial market to reduce the negative impact of risks to the financial results of the Group.

九、與金融工具相關風險(續)

1. 各類風險管理目標及政策

(1) 市場風險

1) 外匯風險

本集團的主要經營位於中國境內，主要業務以人民幣結算。但本集團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、英鎊)存在外匯風險。本集團總部財務部門負責監控集團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外匯風險；為此，本集團可能會以簽署遠期外匯合約或貨幣互換合約的方式來達到規避外匯風險的目的。期末本集團未簽署任何遠期外匯合約或貨幣互換合約。

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies

(1) Market risk

1) Foreign exchange risk

The Group's principal operations are located in the PRC and its principal business is settled in RMB. However, there is a foreign exchange risk in the Group's recognized foreign currency assets and liabilities and future foreign currency transactions (foreign currency assets and liabilities and the denominated currencies of foreign currency transactions are mainly USD and GBP). The Finance Department at the Group's headquarters is responsible for monitoring the Group's foreign currency transactions and the size of foreign currency assets and liabilities to minimise foreign exchange risks; To this end, the Group may avoid foreign exchange risks by signing forward foreign exchange contracts or currency swap contracts. At the end of the period, the Group did not sign any forward foreign exchange contracts or currency swap contracts.

九、與金融工具相關風險(續)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. 各類風險管理目標及政策(續)

1. Various risk management objectives and policies (continued)

(1) 市場風險(續)

(1) Market risk (continued)

1) 外匯風險(續)

本集團持有的外幣金融資產和外幣金融負債折算成人民幣的金額列示如下：

1) Foreign exchange risk (continued)

The amounts of foreign currency financial assets and foreign currency financial liabilities held by the Group converted into RMB are shown below:

		2023年6月30日 30 Jun 2023				
項目	Items	美元項目 USD	港幣項目 HKD	英鎊項目 GBP	歐元項目 EUR	合計 Total
外幣金融資產	Foreign currency financial assets					
貨幣資金	Cash and cash equivalents	15,283,677.74	80,709.67	92,406,974.16	–	107,771,361.57
應收賬款	Accounts receivable	141,942,769.74	–	19,611,679.41	8,343,351.78	169,897,800.93
其他應收款	Other receivables	–	–	2,447,040.61	–	2,447,040.61
合計	Total	157,226,447.48	80,709.67	114,465,694.18	8,343,351.78	280,116,203.11
外幣金融負債	Foreign currency financial liabilities					
短期借款	Short-term loans	145,926,539.83	–	–	–	145,926,539.83
應付賬款	Accounts payable	270,211.04	–	21,411,425.89	–	21,681,636.93
其他應付款	Other payables	–	–	2,636,197.04	–	2,636,197.04
長期借款	Long-term loans	–	–	167,594,856.00	–	167,594,856.00
合計	Total	146,196,750.87	–	191,642,478.93	–	337,839,229.80

		2022年12月31日餘額 31 Dec 2022				
項目	Items	美元項目 USD	港幣項目 HKD	英鎊項目 GBP	歐元項目 EUR	合計 Total
外幣金融資產	Foreign currency financial assets					
貨幣資金	Cash and cash equivalents	5,746,929.31	78,194.22	78,437,264.54	–	84,262,388.07
應收賬款	Accounts receivable	116,942,763.63	–	35,502,845.61	731,192.00	153,176,801.24
其他應收款	Other receivables	–	4,203.25	13,439,652.66	–	13,443,855.91
合計	Total	122,689,692.94	82,397.47	127,379,762.81	731,192.00	250,883,045.22
外幣金融負債	Foreign currency financial liabilities					
短期借款	Short-term loans	132,910,405.90	–	33,576,400.00	–	166,486,805.90
應付賬款	Accounts payable	303,289.47	–	23,901,666.75	–	24,204,956.22
其他應付款	Other payables	–	–	962,014.56	–	962,014.56
長期借款	Long-term loans	–	–	159,236,077.00	–	159,236,077.00
合計	Total	133,213,695.37	–	217,676,158.31	–	350,889,853.68

九、與金融工具相關風險(續)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. 各類風險管理目標及政策(續)

1. Various risk management objectives and policies (continued)

(1) 市場風險(續)

(1) Market risk (continued)

2) 利率風險

本集團利率風險來自計息銀行存款及借款。按浮動利率計算的銀行存款及借款令本集團承受現金流量利率風險。按固定利率計算的銀行存款及借款令本集團承受公允價值利率風險。本集團根據現行市場環境決定固定及浮動利率合同比例。本集團以浮動利率計息的銀行存款及借款以人民幣、美元、歐元、港幣、英鎊呈列。本集團現時並無對沖利率風險。

2) Interest rate risk

The Group's interest rate risk arises from interest-bearing bank deposits and borrowings. Bank deposits and borrowings at variable interest rates expose the Group to cash flow interest rate risk. Bank deposits and borrowings at fixed interest rates expose the Group to fair value interest rate risk. The Group determines the proportion of fixed and variable interest rate contracts in accordance with the current market environment. The Group's bank deposits and borrowings at floating interest rates are presented in RMB, USD, EUR, HKD and GBP. The Group currently has no hedging interest rate risk.

本集團浮動利率銀行借款及固定利率銀行借款列報如下：

The Group's floating rate bank borrowings and fixed rate bank borrowings are presented below:

款項性質	Nature of borrowings	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
浮動利率借款	Borrowings at floating rates	**2,136,939,463.64**	2,065,691,566.62
固定利率借款	Borrowings at fixed rates	**831,265,718.77**	846,266,658.28
合計	**Total**	**2,968,205,182.41**	2,911,958,224.90

九、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(2) 信用風險

本集團對信用風險按組合分類進行管理。信用風險主要產生於銀行存款、應收賬款、其他應收款和應收票據等。

本集團銀行存款主要存放於國有銀行和其它大中型上市銀行，本集團認為其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。

此外，對於應收賬款、其他應收款和應收票據，本集團設定相關政策以控制信用風險敞口。本集團基於對客戶的財務狀況、從第三方獲取擔保的可能性、信用記錄及其它因素諸如目前市場狀況等評估客戶的信用資質並設置相應信用期。本集團會定期對客戶信用記錄進行監控，對於信用記錄不良的客戶，本集團會採用書面催款、縮短信用期或取消信用期等方式，以確保本集團的整體信用風險在可控的範圍內。

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(2) Credit risk

The Group manages credit risk by portfolio classification. Credit risk is mainly generated by bank deposits, accounts receivable, other receivables and bills receivable.

The Group's bank deposits are mainly deposited in state-owned banks and other large and medium-sized listed banks, and the Group believes that there is no significant credit risk and will not incur any major losses caused by the default of the other party.

In addition, for accounts receivable, other receivables and notes receivable, the Group sets policies to control credit risk exposure. The Group evaluates the customer's credit qualification 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 the current market conditions. The Group will regularly monitor the credit records of customers, and for customers with poor credit records, the Group will use written reminders, shortening of credit periods or cancellation of credit periods to ensure that the overall credit risk of the Group is within the controllable range.

九、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(3) 流動性風險

本集團內各子公司負責其自身的現金流量預測。總部財務部門在匯總各子公司現金流量預測的基礎上，在集團層面持續監控短期和長期的資金需求，以確保維持充裕的現金儲備和可供隨時變現的有價證券；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。

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(3) Liquidity risk

Each subsidiary of the Group is responsible for its own cash flow forecasting. The Headquarters Finance Department continuously monitors short- and long-term funding needs at group level on the basis of summarizing the cash flow projections of each subsidiary to ensure that sufficient cash reserves and marketable securities are available at any time; At the same time, it continuously monitors compliance with the provisions of the borrowing agreement and obtains a commitment from major financial institutions to provide sufficient standby funds to meet short- and long-term funding needs.

九、與金融工具相關風險(續)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. 各類風險管理目標及政策(續)

1. Various risk management objectives and policies (continued)

(3) 流動性風險(續)

本集團各項金融資產、金融負債以未折現的合同現金流量按到期日列示如下：

(3) Liquidity risk (continued)

The Group's financial assets and financial liabilities are shown as follows in terms of undiscounted contractual cash flows as follows:

		2023年6月30日 30 Jun 2023				
項目	Items	一年以內 Within 1 year	一到二年 1-2 years	二到五年 2-5 years	五年以上 Over 5 years	合計 Total
金融資產	**Financial assets**					
貨幣資金	Cash and cash equivalents	2,463,127,755.95	-	-	124,869,903.50	2,587,997,659.45
交易性金融資產	Trading financial assets	101,627,243.87	-	-	-	101,627,243.87
應收票據	Bills receivable	412,715,441.11	-	-	-	412,715,441.11
應收賬款	Accounts receivable	4,054,983,060.68	-	-	-	4,054,983,060.68
應收款項融資	Receivable financing	393,123,620.32	-	-	-	393,123,620.32
其他流動資產	Other current assets	35,474,099.90	-	-	-	35,474,099.90
其他應收款	Other receivables	92,108,800.15	84,768,062.07	414,844,726.97	62,611,797.60	654,333,386.79
一年內到期的非流動資產	Non-current assets due within one year	17,667,149.59	-	-	-	17,667,149.59
發放貸款及墊款	Loans and advances	636,990,288.69	-	-	-	636,990,288.69
買入返售金融資產	Purchase and resell financial assets	300,091,760.27	-	-	-	300,091,760.27
其他非流動資產	Other non-current assets	-	-	-	46,158,566.67	46,158,566.67
長期應收款	Long-term receivables	-	17,771,263.56	17,998,083.29	-	35,769,346.85
其他權益工具投資	Other equity instruments investment	-	-	-	164,019,735.00	164,019,735.00
合計	**Total**	8,507,909,220.53	102,539,325.63	432,842,810.26	397,660,002.77	9,440,951,359.19
金融負債	**Financial liabilities**					
短期借款	Short-term loans	726,936,837.03	-	-	-	726,936,837.03
吸收存款及同業存放	Receipt of deposits and deposits from other banks	739,217,257.32	-	-	-	739,217,257.32
應付票據	Notes payable	1,326,328,153.84	-	-	-	1,326,328,153.84
應付賬款	Accounts payable	2,570,350,331.60	-	-	-	2,570,350,331.60
其他應付款	Other payables	333,014,867.24	-	-	-	333,014,867.24
一年內到期的非流動負債	Non-current liabilities due within one year	544,713,982.91	-	-	-	544,713,982.91
長期借款	Long-term loans	-	1,071,037,417.75	718,856,515.90	81,934,590.00	1,871,828,523.65
租賃負債	Lease liabilities	-	40,150,990.33	97,102,349.54	86,416,206.72	223,669,546.58
長期應付款	Long-term payables	-	-	8,025,150.15	-	8,025,150.15
合計	**Total**	6,240,561,429.94	1,111,188,408.07	823,984,015.59	168,350,796.72	8,344,084,650.32

九、與金融工具相關風險(續)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. 各類風險管理目標及政策(續)

1. Various risk management objectives and policies (continued)

(3) 流動性風險(續)

(3) Liquidity risk (continued)

續表

(Continued)

		2022年12月31日餘額 31 Dec 2022				
項目	Items	一年以內 Within 1 year	一到二年 1-2 years	二到五年 2-5 years	五年以上 Over 5 years	合計 Total
金融資產	Financial assets					
貨幣資金	Cash and cash equivalents	2,461,987,236.78	-	-	135,404,617.61	2,597,391,854.39
交易性金融資產	Trading financial assets	101,853,290.98	-	-	-	101,853,290.98
應收票據	Notes receivable	578,870,403.04	-	-	-	578,870,403.04
應收賬款	Accounts receivable	3,198,204,236.15	-	-	-	3,198,204,236.15
應收款項融資	Receivable financing	720,824,719.71	-	-	-	720,824,719.71
其他流動資產	Other current assets	31,319,234.45	-	-	-	31,319,234.45
其他應收款	Other receivables	134,837,143.52	51,131,771.91	433,621,380.19	76,983,170.28	696,573,465.90
一年內到期的非流動資產	Non-current assets due within one year	17,744,854.90	-	-	-	17,744,854.90
發放貸款及墊款	Loans and advances	869,973,075.45	121,454,671.23	-	-	991,427,746.68
買入返售金融資產	Buy and sell back financial assets	100,100,109.59	-	-	-	100,100,109.59
其他非流動資產	Other non-current assets	-	-	-	46,630,833.33	46,630,833.33
長期應收款	Long-term receivables	-	17,666,577.53	26,910,029.59	-	44,576,607.12
其他權益工具投資	Investments in other equity instruments	-	-	-	166,617,000.00	166,617,000.00
合計	**Total**	8,215,714,304.57	190,253,020.68	460,531,409.78	425,635,621.22	9,292,134,356.25
金融負債	Financial liabilities					
短期借款	Short-term loans	798,103,048.26	-	-	-	798,103,048.26
吸收存款及同業存放	Receipt of deposits and deposits from other banks	1,007,057,454.67	-	-	-	1,007,057,454.67
應付票據	Notes payable	1,215,749,145.09	-	-	-	1,215,749,145.09
應付賬款	Accounts payable	2,204,231,898.05	-	-	-	2,204,231,898.05
其他應付款	Other payables	362,657,681.23	-	-	-	362,657,681.23
一年內到期的非流動負債	Non-current liabilities due within one year	802,948,409.11	-	-	-	802,948,409.11
長期借款	Long-term loans	-	747,007,865.15	604,522,467.55	84,384,090.00	1,435,914,422.70
租賃負債	Lease liabilities	-	5,937,339.52	17,212,338.68	35,272,302.22	58,421,980.42
長期應付款	Long-term payables	-	-	740,189.77	-	740,189.77
合計	**Total**	6,390,747,636.40	752,945,204.67	622,474,996.00	119,656,392.22	7,885,824,229.29

九、與金融工具相關風險(續)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

2. 敏感性分析

本集團採用敏感性分析技術分析風險變量的合理、可能變化對當期損益或股東權益可能產生的影響。由於任何風險變量很少孤立的發生變化，而變量之間存在的相關性對某一風險變量變化的最終影響金額將產生重大作用，因此下述內容是在假設每一變量的變化是獨立的情況下進行的。

2. Sensitivity analysis

The Group uses sensitivity analysis technology to analyze the possible impact of reasonable and possible changes in risk variables on current profit or loss or shareholders' equity. Since any risk variable rarely changes in isolation, and the correlation between the variables will have a significant role on the final amount of the impact of a change in a risk variable, the following content is assumed that the change in each variable is independent.

(1) 外匯風險敏感性分析

外匯風險敏感性分析假設：所有境外經營淨投資套期及現金流量套期均高度有效。

在上述假設的基礎上，在其它變量不變的情況下，匯率可能發生的合理變動對當期損益和權益的稅後影響如下：

(1) Sensitivity analysis of foreign exchange risk

The hypothesis of sensibility analysis of foreign exchange risk: all the foreign operations and investments and cash flows are highly effective.

The influence of reasonable movements of exchange rates on the current net profit and loss and equity under above assumptions with other variables as a constant is listed as following:

項目 Items	匯率變動 Change in exchange rate	**2023年6月30日 30 Jun 2023** **對淨利潤的影響 Effect on net profit**	**對股東權益的影響 Effect on owners' equity**	2022年12月31日 31 Dec 2022 對淨利潤的影響 Effect on net profit	對股東權益的影響 Effect on owners' equity
美元 USD	匯率上漲5% Exchange rate up 5%	**551,484.83**	**551,484.83**	-526,200.12	-526,200.12
美元 USD	匯率下跌5% Exchange rate down 5%	**-551,484.83**	**-551,484.83**	526,200.12	526,200.12
英鎊 GBP	匯率上漲5% Exchange rate up 5%	**-3,858,839.24**	**-3,858,839.24**	-4,514,819.78	-4,514,819.78
英鎊 GBP	匯率下跌5% Exchange rate down 5%	**3,858,839.24**	**3,858,839.24**	4,514,819.78	4,514,819.78

九、與金融工具相關風險(續)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

2. 敏感性分析

2. Sensitivity analysis

(2) 利率風險敏感性分析

利率風險敏感性分析基於下述假設：

市場利率變化影響可變利率金融工具的利息收入或費用；

對於以公允價值計量的固定利率金融工具，市場利率變化僅僅影響其利息收入或費用；

以資產負債表日市場利率採用現金流量折現法計算衍生金融工具及其它金融資產和負債的公允價值變化。

在上述假設的基礎上，在其它變量不變的情況下，利率可能發生的合理變動對當期損益和權益的稅後影響如下：

(2) Sensitivity analysis of interest rate risk

The sensitivity analysis of interest rate risk is based on the following assumptions:

The fluctuation of market interest rate has an impact on interest income or expense of variable interest-rate financial instrument;

For the fixed interest-rate financial instrument measured at fair value, the changes of market interest rate can only affect its interest income or expense;

The changes in fair value of the derivative financial instrument and other financial assets and liabilities are calculated on discounted cash flow method, based on the market interest rate at the balance sheet date.

The after-tax influence of reasonable movements of interest rate on the current net profit and loss and equity under above assumptions with other variables as a constant is listed as following:

項目 Items	利率變動 Change in interest rate	本期發生額 Amount incurred in the current period		上期發生額 Amount incurred in the previous period	
		對淨利潤的影響 Effect on net profit	**對股東權益的影響 Effect on owners' equity**	對淨利潤的影響 Effect on net profit	對股東權益的影響 Effect on owners' equity
浮動利率借款 Borrowings with floating interest rate	增加1% Increase by 1%	**-614,709.91**	**-614,709.91**	-937,631.37	-937,631.37
浮動利率借款 Borrowings with floating interest rate	減少1% Decrease by 1%	**614,709.91**	**614,709.91**	937,631.37	937,631.37

十、公允價值估計

X. DISCLOSURE OF FAIR VALUE

1. 以公允價值計量的資產和負債的期末公允價值

1. Fair value of assets and liabilities measured at fair value at the end of this period:

期末持續的以公允價值計量的資產和負債的金額和公允價值計量層次

Amounts of assets and liabilities measured at fair value at the end of this period and the corresponding levels of fair value measurement are listed as following:

項目	Items	第一層次 Level I	第二層次 Level II	第三層次 Level III	合計 Total
交易性金融資產	Financial assets held for sale	1,360,219.12	100,267,024.75	–	101,627,243.87
其中：股票投資	Including: Stock investment	1,360,219.12	–	–	1,360,219.12
貨幣性基金	Money market fund	–	100,267,024.75	–	100,267,024.75
應收款項融資	Receivable financing	–	–	393,123,620.32	393,123,620.32
其他權益工具投資	Other equity instruments investment	164,019,735.00	–	–	164,019,735.00
資產合計	**Total**	165,379,954.12	100,267,024.75	393,123,620.32	658,770,599.19

上表列示了本集團在每個資產負債表日持續和非持續以公允價值計量的資產和負債於本報告期末的公允價值信息及其公允價值計量的層次。公允價值計量結果所屬層次取決於對公允價值計量整體而言具有重要意義的最低層次的輸入值。三個層次輸入值的定義如下：

The above table shows the fair value information and the level of fair value measurement of the group's assets and liabilities measured at fair value continuously and non-continuously on each balance sheet date at the end of the reporting period. The level of fair value measurement results depends on the input value of the lowest level which is of great significance to fair value measurement as a whole. The three levels of input values are defined as follows:

第一層次輸入值：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；

Level I: Unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date.

第二層次輸入值：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；

Level II: The direct or indirect observable inputs, which fail to meet level 1, for related assets or liabilities.

第三層次輸入值：相關資產或負債的不可觀察輸入值。

Level III: Fair value measured using significant unobservable inputs.

十、公允價值估計(續)

2. 持續和非持續第一層次公允價值計量項目市價的確定依據

在活躍市場中交易的金融工具的公允價值根據資產負債表日的市場報價確定。當報價可實時和定期從證券交易所、交易商、經紀、業內人士、定價服務者或監管機構獲得，且該報價代表基於公平交易原則進行的實際和常規市場交易報價時，該市場被視為活躍市場。本集團持有的金融資產的市場報價為現行買盤價。此等金融工具列示在第一層級。期末列入第一層級的工具系分類為交易性金融資產的股票投資。

3. 持續和非持續第二層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

沒有活躍市場的金融工具的公允價值利用估值技術確定。估值技術盡量利用可獲得的可觀測市場數據，盡量少依賴主體的特定估計。當確定某項金融工具的公允價值所需的所有重大數據均為可觀測數據時，該金融工具列入第二層級。期末本集團列入第二層級的金融工具。

X. DISCLOSURE OF FAIR VALUE (CONTINUED)

2. Basis for determining the market value of continuous and non-continuous first-level fair value measurement projects

The fair value of financial instruments traded in active markets is determined based on market quotes at the balance sheet date. When a quote is available in real time and on a regular basis from a stock exchange, dealer, broker, industry insider, pricing service provider, or regulator, and the quote represents an actual and regular market transaction quote based on fair trade principles, the market is considered Active market. The quoted market price of financial assets held by the Group is the current bid price. These financial tools are listed on the first level. The instruments included in the first level at the end of this period were classified as stock investments in tradable financial assets.

3. On-going and non-on-going second-level fair value measurement projects, qualitative and quantitative information on valuation techniques and important parameters used

The fair value of financial instruments without active markets is determined by using valuation techniques. Valuation techniques make the best use of available observable market data and rely as little as possible on specific estimates from entities. When all significant data required to determine the fair value of a financial instrument is observable, the financial instrument is listed in the second level. At the end of this period, the group listed the financial instruments in the second level.

十、公允價值估計(續)

4. 持續和非持續第三層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

列入第三層級的金融工具主要是本集團持有的應收款項融資。本集團對重大投資採用估值技術確定其公允價值，所使用的估值模型主要為現金流量折現模型和同行業上市公司類比法，估值技術的輸入值主要包括預期收益、預期收益期限及加權平均資本成本、不可流動性折扣率等。

5. 本集團持續的第三層次公允價值計量項目，無年初與期末賬面價值間的調節信息及不可觀察參數敏感性分析

6. 本集團持續的公允價值計量項目，本期內未發生各層級之間的轉換

7. 本集團本期內未發生估值技術變更

8. 本集團無不以公允價值計量但以公允價值披露的資產和負債

X. DISCLOSURE OF FAIR VALUE (CONTINUED)

4. On-going and non-on-going third-level fair value measurement projects, qualitative and quantitative information on valuation techniques and important parameters used

The financial instruments included in the third level are mainly unlisted equity investments and receivables financing held by the Group. The Group use valuation techniques to determine their fair value for major investments. The valuation models used are mainly discounted cash flow models and the analogy of listed companies in the same industry. The input values of valuation techniques mainly include expected income, expected return maturity, weighted average cost of capital, illiquidity discount rate, etc.

5. The Group's continuous third-level fair value measurement project has no adjustment information between the beginning and end of the period and the sensitivity analysis of unobservable parameters.

6. No conversion happened between different levels during this period among Group's continuous fair value measurement items.

7. No changes occurred in valuation technology during this period.

8. The Group has no assets and liabilities that are not measured at fair value but disclosed at fair value.

十一、關聯方及關聯交易

(一) 關聯方關係

1. 控股股東及最終控制方

(1) 控股股東及最終控制方

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS

(I) RELATED PARTIES

1. *Controlling Shareholder and Ultimate-controlling Party*

(1) *Controlling Shareholder and Ultimate-controlling Party*

控股股東及最終控制方名稱 Controlling shareholder and ultimate controlling party	註冊地 Place of Registration	業務性質 Business nature	註冊資本（萬元） Registered capital (RMB'0000)	對本集團的持股比例(%) Shareholding proportion (%)	對本集團的表決權比例(%) Voting rights (%)
重慶機電控股(集團)公司 CQMEHG	重慶市北部新區黃山大道中段60號 No. 60 Middle Section of Huangshan Avenue, New North Zone, Chongqing	對重慶市國資委授權範圍內的國有資產進行經營管理 Operate and manage state-owned assets within the scope of the authorization of the Chongqing Municipal State-owned Assets Supervision and Administration	184,288.50	54.74	54.74

註：重慶機電控股(集團)公司對本集團持股比例為54.74%，其中持有限售股佔本集團總股本的比例為52.22%，持有境外上市H股佔本集團總股本的比例為2.52%。

Note: CQMEHG holds 54.74% of the Group's shares, of which the proportion of restricted shares in the Group's total equity is 52.22%, and the overseas listed H shares of the Group's total equity is 2.52%.

(2) 控股股東的註冊資本及其變化(單位：萬元)

(2) *Registered capital of the controlling shareholder and the change (Unit: RMB'0000)*

控股股東	Controlling shareholder	2022年12月31日 31 Dec 2022	本期增加 Increase in the current period	本期減少 Decrease in this period	**2023年6月30日** **30 Jun 2023**
重慶機電控股(集團)公司	CQMEHG	184,288.50	–	–	**184,288.50**

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(一)關聯方關係(續)

(I) RELATED PARTIES (continued)

1. 控股股東及最終控制方(續)

1. Controlling Shareholder and Ultimate-controlling Party (continued)

(3) 控股股東的所持限售股份或權益及其變化(單位：萬元)

(3) Restricted shares or interests held by the controlling shareholder and their changes (Unit: RMB'0000)

		持股股數 Number of shareholding shares		持股比例(%) Shareholding proportion (%)	
控股股東	Controlling shareholder	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
重慶機電控股(集團)公司	CQMEHG	**201,689.52**	201,689.52	**54.74**	54.74

註： 控股股東所持股份包含限售股192,422.52萬股及境外上市H股流通股9,267.00萬股。

Note: The shares held by the controlling shareholder include 1,924,225,200 restricted shares and 92,670,000 shares of overseas listed H shares.

2. 子公司

子公司情況詳見本附註「八、1.(1)企業集團的構成」相關內容。

2. subsidiaries

For details of the subsidiaries, please refer to the relevant contents of "VIII. 1.(1) Composition of Enterprise Groups" in this note.

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(一) 關聯方關係(續)

(I) RELATED PARTIES (continued)

3. 合營企業及聯營企業

本集團重要的合營或聯營企業詳見本附註「八、3.(1)重要的合營企業或聯營企業」相關內容。本期與本集團發生關聯方交易，或上年度與本集團發生關聯方交易形成餘額的其他合營或聯營企業情況如下：

3. Joint ventures and associates

For details of the Group's important joint ventures or associated enterprises, please refer to the relevant contents of "VIII. 3.(1) Important Joint Ventures or Associated Enterprises" in this Note. Other joint ventures or associated companies that have a balance with the Group during the period or related party transactions with the Group in the previous period are as follows:

合營或聯營企業名稱 Joint venture or associates	與本集團關係 Relationship with the Group
重慶康明斯發動機有限公司 Chongqing Cummins Engine Company	合營企業 Joint venture
愛思帝(重慶)驅動系統有限公司 EXEDY Chongqing Co., Ltd.	聯營企業 Associate
Water Gen Power S.r.l Water Gen Power S.r.l	聯營企業 Associate
克諾爾商用車系統(重慶)有限公司 Knorr-Bremse Systems for Commercial Vehicles (Chongqing) Ltd.	聯營企業 Associate
重慶紅巖方大汽車懸架有限公司 Chongqing Hongyan Fangda Automobile Suspension Co., Ltd.	聯營企業 Associate
重慶江北機械有限責任公司 Chongqing Jiangbei Machinery Co., Ltd.	聯營企業 Associate
民勤國能風力發電有限責任公司 Minqin Guoneng Wind Power Co., Ltd	聯營企業 Associate
雙環傳動(重慶)精密科技有限責任公司(曾用名：重慶神箭汽車傳動件有限責任公司) Chongqing Arrows Auto Transmission Parts Co., Ltd (Original name: Chongqing Shenjian AUTOMOBILE Transmission PARTS Co., Ltd.)	子公司之聯營公司 Associate of subsidiary

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(一)關聯方關係(續)

(I) RELATED PARTIES (continued)

4. 其他關聯方

4. Other Related Parties

其他關聯方名稱 Other related parties	與本集團關係 Relationship with the Group
綦江齒輪傳動有限公司 Qijiang Gear Transmission Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶電氣科學研究院 Chongqing Electric Research Institute	母公司下屬子公司 A subsidiary of parent company
重慶機電控股集團資產管理有限公司雙橋企業管理分公司 CQMEHG Asset Management Co., Ltd. (Shuangqiao branch)	母公司下屬子公司 A subsidiary of parent company
重慶機電控股集團機電工程技術有限公司 CQMEHG Electromechanical Engineering Technology Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶機電控股集團鑄造有限公司 CQMEHG Casting Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶機電控股集團資產管理有限公司 CQMEHG Asset Management Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶軍工產業集團有限公司 Chongqing Military Industry Group Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶兩江新區機電小額貸款有限公司 Chongqing Liangjiang New Area electromechanical small loan Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶起重機廠有限責任公司 Chongqing Crane Works Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶通用機械工業有限公司 Chongqing General Machinery Industry Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶長江軸承股份有限公司 Chongqing Changjiang Bearing Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶重變電器有限責任公司 Chongqing Transformer Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶重型汽車集團專用汽車有限責任公司 Chongqing Heavy Truck Group Special Purpose Vehicle Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶機電控股集團信博投資管理有限公司 CQMEHG Xinbo Investment Management Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶工投機電零部件產業集團有限公司 Chongqing Industrial Investment Electromechanical Parts Co., Ltd.	母公司下屬子公司 A subsidiary of parent company
重慶標準件工業有限責任公司 Chongqing Standard Parts Industry Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶標準件工業有限責任公司銷售分公司 Chongqing Standard Parts Industry Co., Ltd. (Sales Branch)	受同一母公司控制 Under the same control of parent company
重慶標準件工業有限責任公司重慶標準件廠分公司 Chongqing Standard Parts Industry Co., Ltd. (Standards Parts Branch)	受同一母公司控制 Under the same control of parent company
重慶標準件工業有限責任公司華展金屬材料改制分公司 Chongqing Standard Parts Industry Co., Ltd. (Huazhan Metal Material Restructuring Branch)	受同一母公司控制 Under the same control of parent company
重慶華展金屬材料改制有限公司 Chongqing Huazhan Metal Material Restructuring Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶標準件工業有限責任公司重慶高強度標準件廠分公司 Chongqing Standard Parts Industry Co., Ltd. (High Strength Standard Parts Factory Branch)	受同一母公司控制 Under the same control of parent company

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(一) 關聯方關係(續)

(I) RELATED PARTIES (continued)

4. 其他關聯方(續)

4. *Other Related Parties (continued)*

其他關聯方名稱 Other related parties	與本集團關係 Relationship with the Group
重慶汽車標準件廠有限責任公司 Chongqing Automobile Standard Parts Factory Co., Ltd.	受同一母公司控制 Under the same control of parent company
飛行學院重慶通用航空培訓有限公司 Flight Academy Chongqing General Aviation Training Co., Ltd	受同一母公司控制 Under the same control of parent company
綦江齒輪廠 Chongqing Qijiang Gear Factory	受同一母公司控制 Under the same control of parent company
綦江齒輪廠配件三廠 Qijiang Gear Factory Parts No. 3 Factory	受同一母公司控制 Under the same control of parent company
綦江綦齒鍛造有限公司 Qijiang Qichi Forging Co., Ltd.	受同一母公司控制 Under the same control of parent company
綦江綦齒鑫欣福利有限責任公司 Qijiang Qichi Xinxin Welfare Co., Ltd.	受同一母公司控制 Under the same control of parent company
西南計算機有限責任公司 Southwest Computer Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶恩斯特龍通用航空技術研究院有限公司 Chongqing Enstelong General Aviation Technology Research Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶基殿物業管理有限責任公司 Chongqing Jidian Property Management Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶建安儀器有限責任公司 Chongqing Jianan Instrument Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶軍通汽車有限責任公司 Chongqing Juntong Automobile Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶市綦齒汽車零部件有限責任公司 Chongqing Qichi Auto Parts Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶重型汽車集團紅巖汽車彈簧有限責任公司 Chongqing Heavy Truck Group Hongyan Automobile Spring Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶重型汽車集團卡福汽車零部件有限責任公司 Chongqing Heavy Truck Group Cafu Auto Parts Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶磐聯傳動科技有限公司 Chongqing Panlian Transmission Technology Co., Ltd.	受同一母公司控制 Under the same control of parent company
重慶軌道交通產業投資有限公司 Chongqing Rail Transit Industry Investment Co., Ltd.	母公司所屬聯營公司 The parent company belongs to the associated company

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(一) 關聯方關係(續)

(I) RELATED PARTIES (continued)

4. *其他關聯方(續)*

4. *Other Related Parties (continued)*

其他關聯方名稱 Other related parties	與本集團關係 Relationship with the Group
重慶交運機電物流有限公司 Chongqing Jiaoyun Electromechanical Logistics Co., Ltd	母公司所屬聯營公司 The parent company belongs to the associated company
重慶賽力盟電機有限責任公司 Chongqing Electric Machine Federation Ltd.	母公司所屬聯營公司 The parent company belongs to the associated company
重慶特種電機廠有限責任公司 Chongqing Special Motor Factory Co., Ltd.	母公司所屬聯營公司 The parent company belongs to the associated company
重慶通用航空產業集團有限公司 Chongqing General Aviation Industry Group Co., Ltd.	母公司所屬聯營公司 The parent company belongs to the associated company
重慶安吉紅巖物流有限公司 Chongqing Anji Hongyan Logistics Co., Ltd.	母公司所屬聯營公司 The parent company belongs to the associated company
重慶中車長客軌道車輛有限公司 Chongqing CRRC Railway Vehicles Co., Ltd.	母公司所屬聯營公司 The parent company belongs to the associated company
重慶機器人有限公司 Chongqing Robotics Co., Ltd.	母公司所屬聯營公司 The parent company belongs to the associated company
上汽菲亞特紅巖動力總成有限公司 SAIC Fiat Powertrain Hongyan Co., Ltd.	母公司聯營企業之子公司 A subsidiary of an associate of a parent company
重慶通用航空有限公司 Chongqing General Aviation Co., Ltd.	母公司聯營企業之子公司 A subsidiary of an associate of a parent company
重慶通用飛機工業有限公司 Chongqing General Aircraft Industry Co., Ltd.	母公司聯營企業之子公司 A subsidiary of an associate of a parent company
重慶通用航空產業集團航電系統有限公司 Chongqing General Aviation Avionics System Co., Ltd.	母公司聯營企業之子公司 A subsidiary of an associate of a parent company

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(二) 關聯交易

2. RELATED PARTY TRANSACTIONS

1、 採購商品

1. *Purchase goods*

單位類型	The unit type	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**8,697,016.48**	10,234,917.59
最終控制方	Ultimate controller	**–**	42,156.93
合計	**Total**	**8,697,016.48**	10,277,074.52

2、 接受勞務或服務

2. *Receiving services or services*

單位類型	The unit type	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**6,016,787.02**	6,886,434.06
合營企業	Joint Ventures	**–**	500,379.97
最終控制方	Ultimate controller	**6,366,453.64**	–
合計	**Total**	**12,383,240.66**	7,386,814.03

3、 銷售商品

3. *Sale of goods*

單位類型	The unit type	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**6,458,006.62**	37,878,109.63
聯營企業	Associates	–	2,111,446.18
最終控制方	Ultimate controller	**3,490,665.00**	768,671.60
合營企業	Joint Ventures	–	7,678,424.14
合計	**Total**	**9,948,671.62**	48,436,651.55

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(二)關聯交易

2. RELATED PARTY TRANSACTIONS

4、 *提供勞務*

4. *Collect management fees and provide labor services*

單位類型	The unit type	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
最終控制方	Ultimate controller	**4,228.30**	–
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**4,716.98**	383,389.38
聯營企業	Associates	**–**	603,083.84
合計	**Total**	**8,945.28**	986,473.22

5、 *發放貸款及墊款利息收入*

5. *Interest income from loans and advances*

單位類型	The unit type	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**14,910,188.89**	17,190,056.81
最終控制方	Ultimate controller	**–**	–
合營企業	Joint Ventures	**591,442.79**	–
聯營企業	Associates	**1,832,785.16**	–
合計	**Total**	**17,334,416.84**	17,190,056.81

6、 *吸收存款利息支出*

6. *Interest expense on the deposit is absorbed*

單位類型	The unit type	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**2,644,502.65**	4,027,089.66
最終控制方	Ultimate controller	**1,370,201.53**	359,241.68
聯營企業	Associates	**4,132.67**	1,196.25
合營企業	Joint Ventures	**4.16**	4.29
合計	**Total**	**4,018,841.01**	4,387,531.88

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(二) 關聯交易(續)

2. RELATED PARTY TRANSACTIONS (continued)

7、 關聯方資金拆借

7. *Related party funds borrowing*

關聯方名稱	The name of the associated party	拆借金額 The amount of the loan	起始日 Start date	到期日 Expiration date	本期利息收入 Interest income for the current period
合營企業	Joint Ventures	52,200,000.00	2016-3-14	2026-3-14	322,480.00
合計	**Total**	52,200,000.00			322,480.00

註： 本集團向重慶康明斯發動機有限公司借款情況詳見附註六、15。

Note: The Group's borrowing from Chongqing Cummins Engine Co., Ltd. is detailed in Notes VI.15.

8、 關聯租賃情況

8. *The Related Party Rent*

(1) 關聯方承租

(1) Related Parties renting

出租方名稱 Lessor name	承租方名稱 Tenant name	租賃資產種類 Types of leased assets	租賃起始日 Lease Start Date	租賃終止日 Lease Termination Date	使用權資產原值 The original value of the right-of-use asset	使用權資產本期折舊 Right-of-use assets depreciated for the current period	租賃使用權資產累計折舊 Accumulated depreciation of leasehold assets	租賃負債賬面價值 Carrying amount of lease liabilities	租賃負債賬面價值其中：一年內到期的 including: due within one year
重慶機電控股集團資產管理有限公司 CQMEHG Asset Management Co., Ltd.	重慶卡福汽車制動轉向系統有限公司 CQ CAFF Auto Motive Braking Steering Systems Co., LTD	房屋建築物 House buildings	2022-1-1	2023-12-31	20,822,843.46	5,205,710.88	15,617,132.62	5,322,827.07	5,322,827.07
	重慶機電股份有限公司 CQ Machinery and Electric Co., LTD	房屋建築物 House buildings	2022-1-1	2025-12-31	18,067,277.79	2,039,414.74	7,870,204.06	10,516,029.70	4,079,193.56
		房屋建築物 House buildings	2023-1-1	2025-12-31	4,740,311.16	790,051.84	790,051.84	3,985,235.47	1,551,368.29
重慶機電控股(集團)公司 CQMEHG	重慶機電控股集團財務有限公司 Chongqing Machinery and Electronics Holding Group Finance Co., Ltd.	房屋建築物 House buildings	2023-1-1	2025-12-31	120,464.48	20,077.45	20,077.45	101,275.91	39,424.59
		房屋建築物 House buildings	2023-1-1	2025-12-31	213,551.22	35,591.89	35,591.89	179,535.03	69,889.21
	重慶工業賦能創新中心有限公司 Chongqing Industrial Empowerment Innovation Center Co. LTD	房屋建築物 House buildings	2022-6-1	2024-12-31	4,013,305.21	524,042.85	1,393,091.14	2,663,621.08	1,041,657.67
Total 合計					47,977,753.32	8,614,889.65	25,726,149.00	22,768,524.26	12,104,360.39

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(二)關聯交易(續)

2. RELATED PARTY TRANSACTIONS (continued)

8、 關聯租賃情況(續)

8. The Related Party Rent

(2) 關聯方出租

無。

(2) Related parties leasing

None.

9、 關聯擔保情況

9. Related Warranties

(1) 本集團作為擔保方

(1) The Group serves as the guarantor.

擔保方 Guarantor	被擔保方 Guaranteed party	擔保金額 Guaranteed amount	擔保起始日 Starting date	擔保到期日 Due date	擔保是否已經履行完畢 Whether guarantee has been fulfilled
重慶機電股份有限公司 Chongqing Electromechanical Co., Ltd.	雙環傳動(重慶)精密科技有限責任公司 Double Ring Transmission (Chongqing) Precision Technology Co., Ltd.	27,300,000.00	2023-6-29	2024-6-29	否 No
合計 Total		27,300,000.00			

(2) 本集團作為被擔保方

(2) The Group as guaranteed party

擔保方 Guarantor	被擔保方 Guaranteed party	擔保金額 Guaranteed amount	擔保起始日 Starting date	擔保到期日 Due date	擔保是否已經履行完畢 Whether guarantee has been fulfilled
重慶機電控股(集團)公司	重慶機電股份有限公司	36,800,000.00	2016-3-14	2031-3-14	否 No
CQMEHQ	Chongqing Machinery & Electric Co., Ltd.	52,200,000.00	2016-3-14	2026-3-14	否 No
合計 Total		89,000,000.00			

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額

3. BALANCES WITH RELATED PARTIES

1、 *應收款項*

1. *Receivables*

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合營企業	Joint Ventures	**1,931,709.73**	2,571,411.89
聯營企業	Associates	**184,144.00**	8,120,748.33
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**121,063,450.73**	113,284,308.63
最終控制方	Ultimate controller	**940,461.50**	974,961.50
合計	**Total**	**124,119,765.96**	124,951,430.35

2、 *其他應收款*

2. *Other receivables*

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合營企業	Joint Ventures	**–**	775,053.00
聯營企業	Associates	**34,477,634.52**	34,069,022.28
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**27,524,821.48**	27,604,449.18
最終控制方	Ultimate controller	**305,542.00**	532,720.00
合計	**Total**	**62,307,998.00**	62,981,244.46

3、 *預付賬款*

3. *Prepayments*

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**–**	36,000.00
最終控制方	Ultimate controller	**92,219.49**	143,330.30
合計	**Total**	**92,219.49**	179,330.30

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(三)關聯方往來餘額(續)

3. BALANCES WITH RELATED PARTIES (continued)

4、 *應收股利*

4. *Dividends receivable*

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合營企業	Joint Ventures	**293,490,003.21**	436,724,952.75
聯營企業	Associates	**1,937,456.38**	1,937,456.38
合計	**Total**	**295,427,459.59**	438,662,409.13

5、 *合同資產*

5. *Contract assets*

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合營企業	Joint Ventures	**439,325.58**	3,299,537.58
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**3,373,555.67**	3,174,088.17
合計	**Total**	**3,812,881.25**	6,473,625.75

6、 *一年內到期的非流動資產*

6. *Non-current assets due within one year*

關聯方單位名稱	Name of Affiliate Unit	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合營企業－一年內到期的拆借款	Joint Ventures-Loans due within one year	**17,726,373.23**	17,686,791.34
合計	**Total**	**17,726,373.23**	17,686,791.34

7、 *長期應收款*

7. *Long-term receivables*

關聯方單位名稱	Name of Affiliate Unit	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合營企業－拆借款	Joint Ventures-Inter-bank lending	**35,452,746.45**	44,216,978.34
合計	**Total**	**35,452,746.45**	44,216,978.34

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

3. BALANCES WITH RELATED PARTIES (continued)

8、 發放貸款及墊款

8. Loans and advances to customers

關聯方單位名稱	Name of Affiliate Unit	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
聯營企業	Associates	**116,109,600.00**	197,834,243.34
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**513,455,999.63**	744,779,781.87
合計	**Total**	**629,565,599.63**	942,614,025.21

9、 應付賬款

9. Accounts payable

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**18,268,954.50**	19,237,137.92
合計	**Total**	**18,268,954.50**	19,237,137.92

10、其他應付款

10. Other payables

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
聯營企業	Associates	**2,500.00**	2,500.00
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**56,815,454.70**	50,967,580.33
最終控制方	Ultimate controller	**33,226,270.24**	31,901,039.06
合計	**Total**	**90,044,224.94**	82,871,119.39

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(三)關聯方往來餘額(續)

3. BALANCES WITH RELATED PARTIES (continued)

11、吸收存款

11. Deposit taking

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合營企業	Joint Ventures	**2,186.95**	2,274.44
聯營企業	Associates	**1,495,024.73**	970,450.26
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**440,697,229.76**	462,122,947.06
最終控制方	Ultimate controller	**296,530,610.19**	543,268,151.75
合計	**Total**	**738,725,051.63**	1,006,363,823.51

12、合同負債

12. Contractual liabilities

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
合營企業	Joint Ventures	**5,840.00**	–
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**1,636,941.23**	2,042,338.86
聯營企業	Aassociates		3,630.00
合計	**Total**	**1,642,781.23**	2,045,968.86

13、一年內到期的非流動負債

13. Non-current liabilities due within one year

關聯方單位名稱	Name of Affiliate Unit	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
最終控制方	Ultimate controller	**6,781,533.32**	5,093,714.22
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**5,322,827.07**	10,566,800.78
合計	**Total**	**12,104,360.39**	15,660,515.00

十一、關聯方及關聯交易(續)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

3. BALANCES WITH RELATED PARTIES (continued)

14、租賃負債

14. Lease liability

單位類型	The unit type	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
最終控制方	Ultimate controller	**15,249,847.71**	15,810,793.34
母公司，同系附屬公司及附屬公司聯營公司	Parent company, also a subsidiary and an associated company of subsidiaries	**5,322,827.07**	10,566,800.78
合計	**Total**	**20,572,674.78**	26,377,594.12

15、關聯方承諾

本集團於資產負債表日無關聯方承諾事項。

15. Related party commitments

The Group has no related party commitments on the balance sheet date.

(四) 董事、監事及職工薪酬

主要管理層薪酬(包括已付及應付董事、監事及高級管理層的金額)如下：

4. Remuneration of directors, supervisors and employees

The main management remuneration (including the amount paid and payable to the directors, supervisors and senior management) is as follows:

項目	Item	**2023年1-6月 Jan-Jun 2023**	2022年1-6月 Jan-Jun 2022
薪金及津貼	Salaries and allowances	**2,378,160.00**	2,525,959.00
社會保險、住房基金及相關退休金成本	Social insurance, housing funds and related pension costs	**600,634.83**	565,650.48
獎金	bonus	**1,405,280.00**	719,538.00
支付股利	Pay dividends	**–**	893,728.83
合計	**Total**	**4,384,074.83**	4,704,876.31

十一、關聯方及關聯交易(續)

(五)應收董事、董事關聯企業借款

1. 本集團無應收董事、董事關聯企業提供借款情況

2. 本集團無為董事、董事關聯企業借款提供擔保情況

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(V) Receivable from directors and directors related to corporate loans

1. The Group has no borrowings from directors receivable or directors-related enterprises

2. The Group does not provide guarantees for directors and director-related corporate loans.

十二、或有事項

截止2023年6月30日，本集團作為被告的重大訴訟事項如下：

水輪機廠與CVA訴訟事項

2009年7月31日，本集團子公司重慶水輪機廠有限責任公司(以下簡稱「水輪機廠」)水輪機廠與WaterGenPowerS.r.l.(以下簡稱「WGP公司」)簽訂供貨合同，WGP公司向水輪機廠購買葉輪；2009年9月16日，CompagniaValdostanadelleAcqueS.p.A.(以下簡稱「CVA公司」)與WGP公司簽署合同，WGP公司將其從水輪機廠購買的葉輪出售給CVA公司。

2018年10月，CVA公司基於上述葉輪存在嚴重缺陷為由向意大利奧斯塔法院提起訴訟，要求WGP公司和水輪機廠對其因向WGP公司購買的4個葉輪而遭受的損失共同承擔賠償責任，金額共計3,961,642.57歐元。

XII. CONTIGENCIES

As of 30 June, 2023, the major litigation matters of the Group as a defendant are as follows:

Litigation matters between the Hydro Turbine Plant and CVA

In July 31, 2009, Chongqing Water Turbine Works Co., Ltd. (hereinafter referred to as "Turbine Works"), a subsidiary of the Group, signed a supply contract with Watergenpowers.R.L. (hereinafter referred to as "WGP Company"), in which WGP company purchased impeller from the turbine Works. On September 16, 2009, CompagniaValdostanadelleAcqueS p.A. (hereinafter referred to as the "achievement") signed a contract with WGP company, WGP company sell the impeller purchased from turbine factory to CVA.

In October 2018, CVA filed a lawsuit to the Italian Court of Aosta, demanding that WGP and the turbine factory undertake the compensation for serious defects in the impellers jointly, Total compensation is EUR 3,961,642.57.

十二、或有事項(續)

水輪機廠與CVA訴訟事項(續)

該訴訟事件已於2021年3月18日進行第一次聽證會，聽證會上主要就訴訟時效的問題法庭給予特別關注，並發佈特別命令：在2021年10月16日前就時效的問題舉行第二次聽證會。截止報告日，該案件尚未進行實質審理。

本集團管理層判斷該訴訟事項已過訴訟時效，預計敗訴並賠付的可能性極小，無需就該或有事項計提預計負債。

XII. CONTIGENCIES (CONTINUED)

Litigation matters between the Hydro Turbine Plant and CVA (continued)

The first hearing was held on March 18, 2021, during which the court paid special attention to the issue of the statute of limitations and issued a special order that a second hearing be held on the issue of the statute of limitations before October 16, 2021. As of the reporting date, the case had not yet been substantively heard.

The management of the Group believes that the lawsuit has expired the statute of limitations, has less possibility of losing the lawsuit and paying compensation, so there is no need to draw the estimated liabilities for the contingencies.

十三、承諾事項

1. 以下為本集團於資產負債表日，已簽約而尚不必在資產負債表上列示的資本性支出承諾：

項目	Item	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
房屋、建築物及機器設備	House, building and equipment	**34,836,200.54**	42,158,801.95
合計	**Total**	**34,836,200.54**	42,158,801.95

2. 以下為本集團於資產負債表日，已簽約而尚不必在資產負債表上列示的信貸承諾：

項目	Item	2023年6月30日 30 Jun 2023	2022年12月31日 31 Dec 2022
銀行承兑匯票	Bank acceptance bill	**178,200.00**	57,625.53
賣斷式轉貼現	Sell out transfer discount	**8,910.00**	–
開出保函	Issuing a letter of guarantee	**7,626.91**	490.96
合計	**Total**	**194,736.91**	58,116.49

XIII. COMMITMENTS

1. Capital expenditure contracted during the reporting period but not yet incurred by the Group:

2. Credit Commitment during the reporting period but not yet incurred by the Group:

十四、資產負債表日後事項

1. 重要的非調整事項：無

2. 本集團無資產負債表日後重大銷售退回。

3. 除存在上述資產負債表日後事項披露事項外，本集團無其他重大資產負債表日後事項。

XIV. MATTERS AFTER THE BALANCE SHEET DATE

1. Important non adjustment items: none

2. The Group has no significant sales returns after the balance sheet date.

3. Except for the above disclosures, the Group has no other significant events occurring after the reporting period.

十五、其他重要事項

1. 本集團年金計劃建立情況

根據本集團第五屆董事會2021年第一次會議記錄及決議，同意公司本部自2021年起建立企業年金，並按照《重慶機電股份有限公司(本部)企業年金方案實施細則》進行管理，截至2023年6月30日，公司本部及子公司參與年金計劃的人數分別為3,430人。

2. 分部信息

本集團的報告分部是根據不同產品或服務、或在不同地區經營的業務單元。由於各種業務或地區需要不同的技術和市場戰略，因此，本集團分部獨立管理各個報告分部的生產經營活動，並評價其經營成果，以決定向其配置資源並評價其業績。

本集團有9個報告分部，分別為：

XV. OTHER SIGNIFICANT EVENTS

1. The group's annuity plan establishment

According to the minutes and resolutions of the first meeting of the fifth Board of Directors in 2021, the Group agrees that the headquarters of the Company will establish enterprise annuity from 2021 and in accordance with the "Chongqing Electromechanical Co, LTD. (Headquarters) Enterprise annuity Plan Implementation Rules" for management. As of 30 June, 2023, The number of employees from Company headquarters and subsidiaries participating in the annuity plan is 3,430 respectively.

2. Segment information

The group's reporting segments are business units operating on the basis of different products or services, or in different regions. As various businesses or regions require different technologies and market strategies, therefore, the group's divisions independently manage the production and operation activities of each reporting division and evaluate its operating results in order to determine the allocation of resources to it and evaluate its performance.

The Group has 9 reporting divisions which are:

十五、其他重要事項(續)

2. 分部信息(續)

發動機分部，負責生產並銷售發動機產品；

通用機械分部，負責生產並銷售通用機械產品；

風電葉片分部，負責生產並銷售風電葉片；

電線電纜分部，負責生產並銷售電線電纜產品；

智能製造分部，負責生產並銷售高端智能裝備產品；

數控機床分部，負責在中國和歐洲生產並銷售數控機床產品；

高壓變壓器分部，負責生產並銷售高壓變壓器產品；

材料銷售分部，負責材料銷售；

金融服務分部，負責提供貸款等金融服務；

其他分部，負責生產並銷售其他產品。

分部間轉移價格經雙方協商後確定。

資產、負債、收入及費用根據分部的經營進行分配。

XV. OTHER SIGNIFICANT EVENTS (CONTINUED)

2. Segment information (continued)

Engine division, responsible for the production and sales of engine products;

General machinery division, responsible for the production and sales of general machinery products;

Wind turbine blade division, responsible for producing and selling wind turbine blades;

Wire and cable division, responsible for the production and sales of wire and cable products;

Intelligent manufacturing division, responsible for producing and selling high end intelligent equipment;

CNC machine tools division, responsible for the production and sales of CNC machine tools in China and Europe;

High voltage transformer division, responsible for the production and sales of high voltage transformer products;

Material sales division, responsible for material sales;

Financial Services division, responsible for providing financial services such as loans;

Other divisions, responsible for producing and selling other products.

The inter-division transfer price shall be determined by both parties through negotiation.

Assets, liabilities, revenues and expenses are allocated according to the operations of the segment.

十五、其他重要事項(續)

XV. OTHER SIGNIFICANT EVENTS (CONTINUED)

2. 分部信息(續)

2. Segment information (continued)

報告分部的財務信息：

Financial information of reportable segments:

2023年1-6月報告分部的財務信息

The Financial Information of the division for Jan-Jun 2023:

項目	Items	發動機 Engines	通用機械 General machinery	風電葉片 Wind turbine blades	電線電纜 Electrical wire and cable	數控機床 CNC machinery tools	智能製造 Intelligent manufacturing	高壓變壓器 High-voltage transformers	金融服務 Financial service	材料銷售 Materials sales	其他分部 Other segments	分部間抵消 Offset	合計 Total
對外交易收入	Total segment revenue	-	1,095,891,712.19	1,055,756,642.36	918,687,651.36	363,163,957.85	184,771,653.29	-	52,250,501.03	2,238,363.42	268,214,172.13	-	3,940,974,653.63
分部間交易收入	Inter-segment revenue	-	-4,421,943.19	-	-7,935,355.13	-9,507,642.00	-1,287,890.06	-	-23,329,783.59	-298,032.07	-5,215,924.30	-	-51,996,570.34
來自外部交易收入	Revenue from external customers	-	1,091,469,769.00	1,055,756,642.36	910,752,296.23	353,656,315.85	183,483,763.23	-	28,920,717.44	1,940,331.35	262,998,247.83	-	3,888,978,083.29
主營業務成本	Operating costs	-	786,419,863.54	915,124,430.60	811,044,261.98	264,139,328.55	152,833,734.59	-	16,593,644.21	1,054,486.24	249,042,752.83	-	3,196,252,502.54
分部間交易成本	Inter-segment transaction cost	-	-3,483,594.67	-	-11,276,278.47	-6,987,268.91	-1,287,890.06	-	-12,406,930.84	-140,581.73	-4,458,952.21	-	-40,041,496.89
來自外部交易成本	External transaction cost	-	782,936,268.87	915,124,430.60	799,767,983.51	257,152,059.64	151,545,844.53	-	4,186,713.37	913,904.51	244,583,800.62	-	3,156,211,005.65
來自外部交易毛利	Gross profit from external transactions	-	308,533,500.13	140,632,211.76	110,984,312.72	96,504,256.21	31,937,918.70	-	24,734,004.07	1,026,426.84	18,414,447.21	-	732,767,077.64
毛利率(%)	Gross profit rates (%)	-	28.27	13.32	12.19	27.29	17.41	-	85.52	52.90	7.00	-	18.84
營業利潤	Operating (loss)/profit	157,195,890.34	98,628,471.12	30,355,089.41	47,805,954.06	-31,852,500.51	876,347.17	-781,429.09	26,634,878.43	-397,380.18	-92,027,352.43	-	236,437,968.32
利息收入	Interest income	-	2,485,848.94	708,507.65	218,919.25	5,342.63	387,556.52	-	-	111,117.26	9,309,566.63	-	13,226,858.88
利息費用	interest costs	-	5,123,071.41	6,053,012.68	3,170,787.12	13,993,096.34	55,255.25	-	-	-	13,502,860.84	-	41,898,083.64
對聯營和合營企業的投資收益	Investment income from associates and joint ventures	157,195,890.34	-	-	-	1,034,616.88	-	-781,429.09	-	-	20,359,837.34	-	177,808,915.47
利潤總額	Total profit	157,195,890.34	100,526,296.77	30,440,210.27	47,893,063.06	-32,271,821.72	921,324.11	-781,429.09	26,634,878.43	-90,133.24	-91,724,244.35	-	238,744,034.58
所得稅費用	Income tax expense	-	12,695,584.88	3,570,545.21	3,755,577.54	5,401,825.39	1,456,994.26	-	8,016,586.76	-	1,032,610.01	-	35,929,724.05
淨利潤	Net profit	157,195,890.34	87,830,711.89	26,869,665.06	44,137,485.52	-37,673,647.11	-535,670.15	-781,429.09	18,618,291.67	-90,133.24	-92,756,854.36	-	202,814,310.53

其他項目	Other Items	發動機 Engines	通用機械 General machinery	風電葉片 Wind turbine blades	電線電纜 Electrical wire and cable	數控機床 CNC machinery tools	智能製造 Intelligent manufacturing	高壓變壓器 High-voltage transformers	金融服務 Financial service	材料銷售 Materials sales	其他分部 Other segments	分部間抵消 Offset	合計 Total
固定資產、使用權資產以及投資性房地產折舊	Depreciation of Property, Right of Use Assets, plant and equipment and investment property	-	18,012,338.06	24,339,107.12	6,755,841.58	36,268,904.61	6,321,299.94	-	1,267,763.73	2,495.38	32,680,240.46	-	125,647,990.88
無形資產攤銷	Amortisation of intangible assets	-	2,924,959.33	11,938,623.60	394,704.90	6,872,411.16	178,065.36	-	258,861.91	-	1,812,914.67	-	24,380,540.93
存貨跌價準備	Provision on inventory decline	-	-803,608.55	-711,100.00	-	-	-3,524,110.07	-	-	-	345,262.46	-	-4,693,556.16
應收賬款及其他應收款減值準備/轉回	Provision for/(reversal of) impairment of accounts and other receivables	-	-	4,645,739.18	1,844,589.19	7,747,261.34	8,553,687.51	-	-	-	15,453,354.78	-	38,244,632.00
非流動資產增加(不包括金融資產、長期股權投資和遞延所得稅資產)	Additions to non-current assets (other than financial instruments, long term equity investments and deferred income tax assets)	-	23,109,458.95	-41,425,316.06	5,815,267.13	-39,315,017.36	-3,689,327.31	-	3,520,484.85	464,941.21	-49,369,426.49	-	-100,888,935.08

十五、其他重要事項(續)

XV. OTHER SIGNIFICANT EVENTS (CONTINUED)

2. 分部信息(續)

2. Segment information (continued)

2022年1-6月報告分部的財務信息

The Financial Information of the division for Jan-Jun 2022:

項目	Items	發動機 Engines	通用機械 General machinery	風電葉片 Wind turbine blades	電線電纜 Electrical wire and cable	數控機床 CNC machinery tools	智能製造 Intelligent manufacturing	高壓變壓器 High-voltage transformers	金融服務 Financial service	材料銷售 Materials sales	其他分部 Other segments	分部間抵消 Offset	合計 Total
對外交易收入	Total segment revenue	-	1,004,253,829.31	682,327,767.57	920,108,218.42	379,563,209.14	270,940,623.87	-	55,194,828.85	14,520,138.48	230,311,843.79	-	3,557,220,459.43
分部間交易收入	Inter-segment revenue	-	-3,770,654.86	-	-4,940,967.50	-2,532,496.89	-6,568,561.06	-	-28,067,275.83	-	-5,048,026.99	-	-50,927,983.13
來自外部交易收入	Revenue from external customers	-	1,000,483,174.45	682,327,767.57	915,167,250.92	377,030,712.25	264,372,062.81	-	27,127,553.02	14,520,138.48	225,263,816.80	-	3,506,292,476.30
主營業務成本	Operating costs	-	733,628,873.22	652,628,840.64	782,644,224.34	296,524,321.95	228,594,040.54	-	17,498,953.41	14,230,101.82	199,749,317.83	-	2,925,498,673.75
分部間交易成本	Inter-segment transaction cost	-	-5,918,099.94	-	-4,940,967.50	-	-6,568,561.06	-	-13,021,658.52	-	-4,681,605.86	-	-35,130,892.88
來自外部交易成本	External transaction cost	-	727,710,773.28	652,628,840.64	777,703,256.84	296,524,321.95	222,025,479.48	-	4,477,294.89	14,230,101.82	195,067,711.97	-	2,890,367,780.87
來自外部交易毛利	Gross profit from external transactions	-	272,772,401.17	29,698,926.93	137,463,994.08	80,506,390.30	42,346,583.33	-	22,650,258.13	290,036.66	30,196,104.83	-	615,924,695.43
毛利率(%)	Gross profit rates (%)	-	27.26	4.35	15.02	21.35	16.02	-	83.50	2.00	13.40	-	17.57
營業利潤	Operating (loss)/profit	-	75,800,874.49	3,244,728.80	48,833,344.97	-37,744,708.52	16,252,348.01	49,318,033.81	21,173,476.57	1,558,172.73	62,972,152.86	-	241,408,423.72
利息收入	Interest income	-	744,708.43	761,405.10	154,121.12	45,224.13	244,015.17	-	-	50,010.39	8,344,872.19	-	10,344,356.53
利息費用	Interest costs	-	3,661,426.15	6,765,800.13	3,901,921.57	14,671,514.09	-6,407.05	-	-	-	9,253,132.31	-	38,247,387.20
對聯營和合營企業的投資收益	Investment income from associates and joint ventures	107,796,867.31	-	-	-	-2,394,470.63	-	49,318,033.81	-	-	-1,001,606.51	-	153,718,823.99
利潤總額	Total profit	107,796,867.31	67,971,140.84	9,445,219.86	48,869,027.98	-40,159,962.50	16,283,638.45	49,318,033.81	21,173,476.57	1,580,272.67	-44,731,864.60	-	237,545,850.39
所得稅費用	Income tax expense	-	13,247,443.50	20,100,175.99	4,741,519.97	480,786.11	1,060,839.13	-	9,602,384.37	-	726,504.48	-	49,959,653.55
淨利潤	Net profit	107,796,867.31	54,723,697.34	-10,654,956.13	44,127,508.01	-40,640,748.61	15,222,799.32	49,318,033.81	11,571,092.20	1,580,272.67	-45,458,369.08	-	187,586,196.84

其他項目	Other Items	發動機 Engines	通用機械 General machinery	風電葉片 Wind turbine blades	電線電纜 Electrical wire and cable	數控機床 CNC machinery tools	智能製造 Intelligent manufacturing	高壓變壓器 High-voltage transformers	金融服務 Financial service	材料銷售 Materials sales	其他分部 Other segments	分部間抵消 Offset	合計 Total
固定資產、使用權資產以及投資性房地產折舊	Depreciation of fixed assets and investment real estate	-	15,606,226.68	17,962,794.99	6,527,524.32	32,994,502.75	7,612,325.30	-	344,068.34	283,551.06	31,669,417.25	-	113,000,410.69
無形資產攤銷	Amortisation of intangible assets	-	2,244,099.84	11,996,063.20	394,704.90	10,018,354.77	178,065.36	-	212,571.61	-	1,274,405.90	-	26,318,265.58
存貨跌價準備	Provision on inventory decline	-	-688,731.07	1,623,223.23	-17,576,923.56	-6,936,147.24	-862,241.68	-	-	2,265,404.71	-902,989.08	-	-23,078,404.69
應收賬款及其他應收款減值準備/轉回	Provision for/(reversal of) impairment of accounts and other receivables	-	-1,071,310.81	27,753,780.58	-1,384,533.95	-7,693,080.26	-5,659,616.48	-	-	500,000.00	-33,881,933.01	-	-21,436,693.93
非流動資產增加(不包括金融資產、長期股權投資和遞延所得稅資產)	Additions to non-current assets (other than financial instruments, long term equity investments and deferred income tax assets)	-	77,523,759.62	7,145,362.16	-4,727,027.71	-42,503,058.59	-113,125.65	-	-47,723.03	-1,173,500.92	-17,656,605.33	-	18,448,080.55

十五、其他重要事項(續)

XV. OTHER SIGNIFICANT EVENTS (CONTINUED)

2. 分部信息(續)

各報告分部資產負債情況：

2. Segment information (continued)

Information on the assets and liabilities of reported segments as follows:

期末餘額	Ending balance	發動機 Engines	通用機械 General machinery	風電葉片 Wind turbine blades	電線電纜 Electrical wire and cable	數控機床 CNC machinery tools	智能製造 Intelligent manufacturing	高壓變壓器 High-voltage transformers	金融服務 Financial service	材料銷售 Materials sales	其他分部 Other segments	分部間抵消 Offset	合計 Total
資產總額	Total assets	564,086,758.02	4,470,040,540.31	3,259,962,107.85	1,438,292,401.68	2,387,717,021.67	542,569,662.93	375,872,577.59	3,362,653,608.77	87,949,468.50	11,164,050,519.65	-9,786,862,783.89	17,866,331,883.08
負債總額	Total liabilities	-	2,379,947,543.88	2,861,270,216.87	958,417,992.91	1,808,394,441.58	238,817,184.19	-	2,381,438,766.36	305,341,415.76	4,419,913,934.20	-5,585,146,534.96	9,768,394,960.79
聯營及合營企業投資	Investment of associates or joint ventures	564,086,758.02	-	-	-	77,907,734.00	-	375,872,577.59	-	-	361,323,247.56	-	1,379,190,317.17

續表

(Continued)

期初餘額	Opening balance	發動機 Engines	通用機械 General machinery	風電葉片 Wind turbine blades	電線電纜 Electrical wire and cable	數控機床 CNC machinery tools	智能製造 Intelligent manufacturing	高壓變壓器 High-voltage transformers	金融服務 Financial service	材料銷售 Materials sales	其他分部 Other segments	分部間抵消 Offset	合計 Total
資產總額	Total assets	505,548,871.61	3,392,453,595.71	2,252,979,029.24	1,292,227,232.23	2,784,952,973.67	555,937,652.24	396,154,167.74	3,347,622,765.64	95,032,242.01	10,769,640,187.33	-8,578,962,993.02	16,813,585,724.40
負債總額	Total liabilities	-	1,710,151,378.53	2,031,917,198.46	870,427,785.28	2,085,021,199.95	265,562,217.74	-	2,402,110,852.08	311,337,814.94	3,969,105,064.55	-4,689,701,829.72	8,955,931,681.81
聯營及合營企業投資	Investment of associates or joint ventures	505,548,871.61	-	-	-	83,605,872.10	-	396,154,167.74	-	-	376,156,678.76	-	1,361,465,590.21

3. 其他對投資者決策有影響的重要交易和事項

無。

3. Other significant transactions and events that have impact on investor decisions.

None.

4. 除上述事項外，本集團不存在重大的應披露的其他重要事項。

4. Except for the matters above, the Group does not have any other important matters that should be disclosed.

十六、母公司財務報表主要項目註釋

XVI. NOTES TO MAIN ITEMS IN FINANICAL STATEMENTS OF THE PARENT COMPANY

1. 其他應收款

1. Other Receivables

項目	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
應收股利	Dividend receivables	**383,927,559.59**	498,262,619.43
其他應收款	Other receivables	**659,564,257.70**	337,981,859.57
減：減值準備	Less: provision for impairment	**88,531,658.42**	88,531,658.42
合計	**Total**	**954,960,158.87**	747,712,820.58

1.1 應收股利

1.1 Dividend receivables

項目 Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022	未收回原因 Reasons for not yet recovered	是否發生減值及其判斷依據 Whether impaired and criterion
賬齡1年以內的應收股利 Within 1 year	**56,570,100.00**	223,323,553.62	–	–
其中：重慶康明斯	**–**	195,653,343.32	按照協議支付 Payment according to investment agreement	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
Including：Chongqing Cummins				
重慶鴿牌電線電纜有限公司	**–**	27,670,210.30	尚未支付 Pending Payment	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
Chongqing Pigeon Electric Wires & Cables Co., Ltd.				
重慶水泵廠有限責任公司	**55,590,000.00**	–	尚未支付 Pending Payment	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
Chongqing Pump Factory Co., Ltd				
有研粉末新材料股份有限公司	**980,100.00**	–	尚未支付 Pending Payment	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
GRIPM Advanced Materials Co., Ltd.				
賬齡1年以上的應收股利 Over 1 year	**327,357,459.59**	274,939,065.81	–	–
其中：紅巖方大	**1,937,456.38**	1,937,456.38	尚未支付 Pending Payment	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
Including: Chongqing Hongyan Fangda				
重慶康明斯	**293,490,003.21**	241,071,609.43	按照協議支付 Payment according to investment agreement	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
Chongqing Cummins				
重慶氣體壓縮機廠有限責任公司	**31,930,000.00**	31,930,000.00	尚未支付 Pending Payment	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
Chongqing Gas Compressor Factory Co., Ltd.				
合計 Total	**383,927,559.59**	498,262,619.43		

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO MAIN ITEMS IN FINANICAL STATEMENTS OF THE PARENT COMPANY (CONTINUED)

1. 其他應收款(續)

1. Other Receivables (continued)

1.2 其他應收款

1.2 Other receivables

項目名稱	Items	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
其他應收款	Other receivables	**659,564,257.70**	337,981,859.57
減：壞賬準備	Less: provision for bad debts	**88,531,658.42**	88,531,658.42
其他應收款賬面價值	**Carrying amount**	**571,032,599.28**	249,450,201.15

(1) 其他應收款賬齡分析

1) Aging analysis

賬齡	Aging	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
1年以內	Within one year	**411,602,484.04**	186,589,106.54
1年至2年	1-2 years	**140,104,750.00**	42,110,453.54
2年至3年	2-3 years	**19,325,365.24**	20,328,319.45
3年至4年	3-4 years	**962,954.21**	88,953,980.04
4年至5年	4-5 years	**87,568,704.21**	–
其他應收款合計	**Total**	**659,564,257.70**	337,981,859.57
減：壞賬準備	Less: provision for bad debts	**88,531,658.42**	88,531,658.42
其他應收款賬面淨值	**Carrying amount**	**571,032,599.28**	249,450,201.15

(2) 其他應收款按款項性質分類情況

2) Classification of other receivables by nature

款項性質	Nature	**2023年6月30日 30 Jun 2023**	2022年12月31日 31 Dec 2022
應收關聯公司	Other receivables related party	**95,070,956.40**	19,504,890.24
對外部借款及利息	For external borrowing and interest	**563,659,644.82**	317,370,841.81
其他	Others	**833,656.48**	1,106,127.52
合計	**Total**	**659,564,257.70**	337,981,859.57
減：減值準備	Less: Provision for impairment	**88,531,658.42**	88,531,658.42
賬面價值	**Carrying amount**	**571,032,599.28**	249,450,201.15

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO MAIN ITEMS IN FINANICAL STATEMENTS OF THE PARENT COMPANY (CONTINUED)

1. 其他應收款(續)

1. Other Receivables (continued)

1.2 其他應收款(續)

1.2 Other receivables (continued)

(3) 按預期信用風險特徵組合計提壞賬準備的其他應收款

3) Other receivables with provision for bad debts based on the expected credit risk portfolio

壞賬準備	Bad debt provision	第一階段 stage Ⅰ 未來12個月預期信用損失 Expect credit loss for the next 12 months	第二階段 stage Ⅱ 整個存續期預期信用損失（未發生信用減值） Expected credit loss for the entire duration (no credit impairment occurred)	第三階段 phase III 整個存續期預期信用損失（已發生信用減值） Expected credit loss for the entire duration (credit impairment has occurred)	合計 Total
2022年12月31日餘額	Balance on 31 Dec, 2022	-	-	88,531,658.42	88,531,658.42
其他應收款壞賬準備賬面餘額在本期	The book balance of bad debt provision for other receivables in the current period	-	-	-	-
2023年6月30日餘額	Balance on 30 Jun, 2023	-	-	88,531,658.42	88,531,658.42

(4) 單獨進行預期信用損失測試的款項明細

4) The other receivables recognized provision for Credit loss separately

名稱	Name	2023年6月30日 30 June 2023 賬面餘額 Book balance	壞賬準備 Provision for bad debts	壞賬準備比例(%) Percentage (%)	計提理由 Reason
重慶商社化工有限公司	Chongqing General Trading Chemical Co., Ltd.	88,531,658.42	88,531,658.42	100.00	預計無法收回 not expected to be recovered
合計	Total	88,531,658.42	88,531,658.42	100.00	

(5) 本公司本期無實際核銷的其他應收款情況

5) There are no actual other receivables cancelled by the Company in this period

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO MAIN ITEMS IN FINANICAL STATEMENTS OF THE PARENT COMPANY (CONTINUED)

1. 其他應收款(續)

1. Other Receivables (continued)

1.2 其他應收款(續)

1.2 Other receivables (continued)

(6) 按欠款方歸集的期末餘額前五名的其他應收款情況

6) Top 5 other receivables at the end of the period

單位名稱 Name of debtors	款項性質 Nature	2023年6月30日 30 Jun 2023	賬齡 Aging	佔其他應收款期末餘額合計數的比例(%) Percentage of other receivables ending balance (%)	壞賬準備期末餘額 Ending balance of bad debt provision
重慶機床(集團)有限責任公司 Chongqing Machine Tool (Group) Co., LTD	借款及利息 Borrowings and interest	**418,863,375.21**	1年以內、1-2年、2-3年、3-4年 Within 1 year, 1-2 Years, 2-3 Years, 3-4 Years	63.50	–
重慶商社化工有限公司 Chongqing General Trading Chemical Co., Ltd.	借款及利息 Borrowings and interest	**88,531,658.42**	3-4年、4-5年 3-4 Years, 4-5 Years	13.42	88,531,658.42
重慶盛普物資有限公司 Chongqing Shengpu Material Co., Ltd.	借款及利息 Borrowings and interest	**71,134,628.66**	1年以內 Within 1 year	10.78	–
重慶水輪機廠有限責任公司 Chongqing Water Turbine Factory Co., Ltd	借款及利息 Borrowings and interest	**56,248,423.69**	1-2年 1-2 Years	8.53	–
綦江綦齒傳動有限公司 Qijiang tooth Transmission Co., Ltd	關聯公司款項 The related companies of other receivable	**19,325,365.24**	1-2年 1-2 Years	2.93	–
合計 **Total**		**654,103,451.22**		99.17	88,531,658.42

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO MAIN ITEMS IN FINANICAL STATEMENTS OF THE PARENT COMPANY (CONTINUED)

2. 長期股權投資

2. Long-term equity investments

(1) 長期股權投資分類

(1) *Classification of long-term equity investments*

項目	Items	2023年6月30日 30 Jun 2023 賬面餘額 Book balance	減值準備 Impairment	賬面價值 Carrying amount
對子公司投資	Investment in subsidiaries	**3,918,782,774.23**	–	**3,918,782,774.23**
對聯營、合營企業投資	Investment in associates and joint ventures	**1,284,126,417.81**	–	**1,284,126,417.81**
合計	**Total**	**5,202,909,192.04**	–	**5,202,909,192.04**

續表 (Continued)

項目	Items	2022年12月31日 31 Dec 2022 賬面餘額 Book balance	減值準備 Impairment	賬面價值 Carrying amount
對子公司投資	Investment in subsidiaries	3,918,782,774.23	–	3,918,782,774.23
對聯營、合營企業投資	Investment in associates and joint ventures	1,107,557,793.11	–	1,107,557,793.11
合計	**Total**	5,026,340,567.34	–	5,026,340,567.34

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO MAIN ITEMS IN FINANICAL STATEMENTS OF THE PARENT COMPANY (CONTINUED)

2. 長期股權投資(續)

2. Long-term equity investments (continued)

(2) 對子公司投資

(2) Investments in subsidiaries

被投資單位	Investee	2022年12月31日餘額 31 Dec 2022	本期增加 Increase this period	本期減少 Decrease this period	**2023年6月30日 30 Jun 2023**	本期計提減值準備 Provision for impairment this period	減值準備期末餘額 Balance of impairment
重慶卡福汽車制動轉向系統有限公司	Chongqing CAFF Automotive Braking & Steering System Co., Ltd	264,485,219.18	-	-	**264,485,219.18**	-	-
重慶華浩冶煉有限公司	Chongqing Huahao Smelting Co., Ltd.	-	-	-	**-**	-	-
重慶水輪機廠有限公司	Chongqing Water Turbine Works Co., Ltd.	360,948,318.00	-	-	**360,948,318.00**	-	-
重慶鴿牌電線電纜有限公司	Chongqing Pigeon Electric Wires & Cables Co., Ltd	126,893,602.52	-	-	**126,893,602.52**	-	-
重慶通用工業(集團)有限責任公司	Chongqing General Industry (Group) Co., Ltd	664,215,717.15	-	-	**664,215,717.15**	-	-
吉林重通成飛新材料股份公司	Jilin ChongTong Chengfei New Material Co., Ltd.	271,423,978.00	-	-	**271,423,978.00**	-	-
重慶水泵廠有限責任公司	Chongqing Pump Factory Co., Ltd	197,411,466.90	-	-	**197,411,466.90**	-	-
重慶氣體壓縮機廠有限責任公司	Chongqing Gas Compressor Factory Co., Ltd.	120,313,860.15	-	-	**120,313,860.15**	-	-
重慶機床(集團)有限責任公司	Chongqing Machine Tools (Group) Co., Ltd.	1,061,137,386.00	-	-	**1,061,137,386.00**	-	-
重慶盛普物資有限公司	Chongqing Shengpu Materials Co., Ltd.	20,992,435.00	-	-	**20,992,435.00**	-	-
重慶機電控股(集團)財務有限公司	Chongqing Machinery and Electronics Holding Group Finance Co., Ltd.	448,068,452.58	-	-	**448,068,452.58**	-	-
精密技術集團有限公司(PTG)	Precision Technologies Group (PTG) Limited	194,436,937.75	-	-	**194,436,937.75**	-	-
重慶工業賦能創新中心有限公司	Chongqing Industrial Enabling Innovation Center Co., Ltd.	27,080,288.00	-	-	**27,080,288.00**	-	-
重慶機電智能製造有限公司	Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.	161,375,113.00	-	-	**161,375,113.00**	-	-
合計	**Total**	3,918,782,774.23			**3,918,782,774.23**		

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO MAIN ITEMS IN FINANICAL STATEMENTS OF THE PARENT COMPANY (CONTINUED)

2. 長期股權投資(續)

2. Long-term equity investments (continued)

(3) 對聯營、合營企業投資

(3) *Investment in associates and joint ventures*

公司名稱 Corporate name	核算方法 Accounting method	持股比例(%) Shareholding ratio (%)	表決權比例(%) Voting rights ratio (%)	投資成本 Cost of investment	2022年12月31日 31 Dec 2022	本期增減變動 Changes in the period 追加或減少投資 Additional or reduced investment	其他增加 Other additions	按權益法調整的淨損益 Investment profit and loss recognized under equity method	權益法調整的其他權益 Other equity adjusted by equity method	宣告分派的現金股利 Cash dividends declared in current period	其他減少 Other decreases	2023年6月30日 30 Jun 2023
1. 合營企業 Joint venture												
重慶康明斯 CQ Cummins	權益法 Equity method	50	50	370,189,551.00	406,890,867.68	-	-	157,195,890.34	-	-	-	564,086,758.02
小計 **Sub Total**	-	-	-	370,189,551.00	406,890,867.68	-	-	157,195,890.34	-	-	-	564,086,758.02
2. 聯營企業 Associates												
重慶ABB Chongqing ABB	權益法 Equity method	37.8	37.8	236,651,166.00	376,654,006.68	-	-	-781,429.09	-	-	-	375,872,577.59
紅巖方大 Hongyan Fangda	權益法 Equity method	44	42.86	51,306,166.00	126,513,870.96	-	-	641,173.90	-	-	-	127,155,044.86
愛思帝 Exedy	權益法 Equity method	27	22.22	16,880,157.00	80,564,926.38	-	-	2,112,119.73	-	205,673.91	-	82,471,372.20
克諾爾 Knorr	權益法 Equity method	34	34	44,231,369.00	57,464,256.53	-	-	6,685,694.20	-	-	-	64,149,950.73
江北機械 Chongqing Jiangbei Machinery	權益法 Equity method	41	20	57,933,968.00	76,626,030.24	-	-	10,920,849.53	-	-	-	87,546,879.77
意大利WPG WPG Italy	權益法 Equity method	49	49	6,058,193.00	-	-	-	-	-	-	-	-
小計 **Sub Total**				413,061,019.00	700,666,925.43	-	-	19,578,408.27	-	205,673.91	-	720,039,659.79
合計 **Total**				783,250,570.00	1,107,557,793.11	-	-	176,774,298.61	-	205,673.91	-	1,284,126,417.81

十六、母公司財務報表主要項目註釋(續)

XVI. NOTES TO MAIN ITEMS IN FINANICAL STATEMENTS OF THE PARENT (CONTINUED)

3. 營業收入和營業成本

3. Operating revenue & operating cost

項目	Item	2023年1-6月 Jan-Jun, 2023 收入 Revenue	成本 Cost	2022年1-6月 Jan-Jun, 2022 收入 Revenue	成本 Cost
其他業務收入	Other operating revenue	**529,272.75**	**–**	529,450.92	–
合計	**Total**	**529,272.75**	**–**	529,450.92	–

4. 投資收益

4. Investment income

項目	Items	2023年1-6月 January-June, 2023	2022年1-6月 January-June, 2022
權益法核算的長期股權投資收益	Investment income from long-term equity investments in equity method	**176,774,298.61**	156,113,294.62
成本法核算的長期股權投資收益	Investment income of long-term equity investments in cost method	**55,590,000.00**	50,736,922.94
處置理財產品取得的投資收益	Investment income from Disposal in financial products	**218,833.01**	–
其他權益工具投資分紅	Investment income from other equity instruments investment	**980,100.00**	1,176,748.32
其他	Others	**-382,728.00**	–
合計	**Total**	**233,180,503.62**	208,026,965.88

註： 本集團不存在投資收益匯回的重大限制

Notes: No significant restriction of investment income of the Group.

本財務報告於2023年8月23日由本集團董事會批准報出。

The financial statements have been approved by the Board of Directors on 23 August 2023.

1. 本期非經常性損益明細表

按照中國證券監督管理委員會《公開發行證券的公司信息披露解釋性公告第1號－非經常性損益(2008)》的規定，本集團2023年1-6月非經常性損益如下：

1. DETAILS OF EXTRAORDINARY PROFIT OR LOSS FOR THE PERIOD

(1) In accordance with the requirements of the "Explanatory Announcement on Information Disclosure for Companies Offering Securities to the Public No.1 – Extraordinary Profit or Loss (2008)" issued by the China Securities Regulatory Commission, extraordinary profit or loss of the Group from January to June 2023 are as follows:

項目	Items	本期 Current period
非流動資產處置損益	Gains and losses from disposal of non-current assets	**24,012,753.95**
越權審批或無正式批准文件或偶發性的税收返還、減免	tax refund, relief (Unauthorized approval or no formal approval document or occasionally	**–**
計入當期損益的政府補助	Government grants included in the profit or loss for the period	**29,495,472.62**
計入當期損益的對非金融企業收取的資金佔用費	Capital occupation fees charged to non-financial enterprises included in current profits and losses	**322,480.00**
債務重組損益	Debt Restructuring Gains and Losses	**3,115,337.23**
職工安置補償	Employee resettlement compensation	**-2,202,045.92**
單獨進行減值測試的應收款項減值準備轉回	Impairment reversal of receivables that were individually tested for impairment	**200,467.00**
金融資產持有期間產生的投資收益	Investment income generated during the holding period of financial assets	**1,318,485.13**
交易性金融資產公允價值變動損益	Profit and loss from changes in fair value of trading financial assets	**159,297.94**
除上述各項之外的其他營業外收入和支出	Other non-operating income and expenses apart from the above	**2,227,275.23**
小計	**Sub-total**	**58,649,523.18**
所得税影響額	Impact on income tax	**8,797,428.48**
少數股東權益影響額（税後）	Impact on non-controlling interest (after tax)	**1,374,215.40**
合計	**Total**	**48,477,879.30**

2. 淨資產收益率及每股收益

按照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9號－淨資產收益率和每股收益的計算及披露（2010年修訂）》的規定，本集團本期加權平均淨資產收益率、基本每股收益和稀釋每股收益如下：

2. RETURN ON NET ASSETS AND EARNINGS PER SHARE

In accordance with the requirements of the "Preparation Rules for Information Disclosures by Companies Offering Securities to the Public No.9 – Calculations and Disclosures for Return on Net Assets and Earnings Per Share (Revised in 2010)" issued by the China Securities Regulatory Commission, the weighted average return on net assets, basic earnings per share and diluted earnings per share of the Group are as follows:

報告期利潤 Profit for the reporting period	加權平均淨資產收益率（%） Weighted average return on equity (%)	每股收益（元／股） Earnings per share (RMB/share) 基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於母公司股東的淨利潤 Net profit attributable to shareholders of the company	2.38	0.05	0.05
扣除非經常性損益後歸屬於母公司股東的淨利潤 Net profit attributable to the shareholders of the Company (excluding: extraordinary profit and loss)	1.75	0.04	0.04

重慶機電股份有限公司

二〇二三年八月二十三日

Chongqing Machinery & Electric Co., Ltd.

23 August 2023

CQME

重慶機電股份有限公司

CHONGQING MACHINERY & ELECTRIC CO., LTD.*