

# 富銀融資租賃(深圳)股份有限公司 FY Financial (Shenzhen) Co., Ltd.

(於中華人民共和國註冊成立的股份有限公司)

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

股份代號 Stock Code: 8452

## 年報 ANNUAL REPORT 2022

## CHARACTERISTICS OF GEM OF THE STOCK EXCHANGE OF HONG KONG LIMITED (THE “STOCK EXCHANGE”)

GEM has been positioned as a market designed to accommodate small and mid-sized companies to which a higher investment risk may be attached than other companies listed on the Stock Exchange. Prospective investors should be aware of the potential risks of investing in such companies and should make the decision to invest only after due and careful consideration.

Given that the companies listed on GEM are generally small and mid-sized companies, there is a risk that securities traded on GEM may be more susceptible to high market volatility than securities traded on the Main Board and no assurance is given that there will be a liquid market in the securities traded on GEM.

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*This report, for which the directors (the “**Directors**”, each a “**Director**”) of FY Financial (Shenzhen) Co., Ltd. (the “**Company**”, together with its subsidiaries, the “**Group**”), collectively and individually, accept full responsibility, includes particulars given in compliance with the Rules Governing the Listing of Securities on GEM of the Stock Exchange (the “**GEM Listing Rules**”) for the purpose of giving information with regard to the Company. The Directors, having made all reasonable enquiries, confirm that, to the best of their knowledge and belief, the information contained in this report is accurate and complete in all material aspects and not misleading or deceptive; and there are no other matters the omission of which would make any statement herein or this report misleading.*

### 香港聯合交易所有限公司(「聯交所」)GEM的特色

**GEM**的定位，乃為中小型公司提供一個上市的市場，此等公司相比起其他在聯交所上市的公司可能帶有較高投資風險。有意投資的人士應了解投資於該等公司的潛在風險，並應經過審慎周詳的考慮後方作出投資決定。

由於**GEM**上市公司普遍為中小型公司，在**GEM**買賣的證券可能會較於聯交所主板買賣之證券承受較大的市場波動風險，同時無法保證在**GEM**買賣的證券會有高流通量的市場。

香港交易及結算所有限公司及聯交所對本報告的內容概不負責，對其準確性或完整性亦不發表任何聲明，並明確表示概不會就因本報告全部或任何部分內容而產生或因倚賴該等內容而引致的任何損失承擔任何責任。

本報告的資料乃遵照聯交所**GEM**證券上市規則(「**GEM上市規則**」)而刊載，旨在提供有關富銀融資租賃(深圳)股份有限公司(「**本公司**」，連同其附屬公司，「**本集團**」)的資料，本公司的董事(「**董事**」，各為一名「**董事**」)願就本報告的資料共同及個別承擔全部責任。各董事在作出一切合理查詢後，確認就彼等所深知及確信，本報告所載資料在各重要方面均屬準確完備，沒有誤導或欺詐成分，且並無遺漏任何事項，足以令致本報告或其所載任何陳述產生誤導。

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# CORPORATE INFORMATION

## 公司資料

### NAME OF COMPANY

FY Financial (Shenzhen) Co., Ltd.

### STOCK CODE

08452

### BOARD OF DIRECTORS

#### *Executive Directors*

Mr. Li Peng (Chairman)

Mr. Weng Jianxing

Ms. Gong Xiaoting

#### *Non-executive Directors*

Mr. Peng Qilei

Ms. Liu Jing

Ms. Tong Fangyan (Resigned on 30 March 2023)

#### *Independent Non-executive Directors*

Mr. Fung Che Wai Anthony

Mr. Hon Leung

Mr. Liu Shengwen

### SUPERVISORY COMMITTEE

Mr. Zhu Xiaodong (Chairman)

Mr. Liu Bing

Mr. Sun Luran

### AUDIT COMMITTEE

Mr. Fung Che Wai Anthony (Chairman)

Mr. Hon Leung

Mr. Liu Shengwen

### NOMINATION COMMITTEE

Mr. Li Peng (Chairman)

Mr. Hon Leung

Mr. Fung Che Wai Anthony

### 公司名稱

富銀融資租賃(深圳)股份有限公司

### 股份代號

08452

### 董事會

#### *執行董事*

李鵬(主席)

翁建興先生

貢曉婷女士

#### *非執行董事*

彭期磊先生

劉敬女士

仝芳妍女士(於2023年3月30日辭任)

#### *獨立非執行董事*

馮志偉先生

韓亮先生

劉升文先生

### 監事會

朱曉東先生(主席)

劉兵先生

孫路然先生

### 審核委員會

馮志偉先生(主席)

韓亮先生

劉升文先生

### 提名委員會

李鵬先生(主席)

韓亮先生

馮志偉先生

## CORPORATE INFORMATION

### 公司資料

#### REMUNERATION COMMITTEE

Mr. Liu Shengwen (Chairman)  
Mr. Hon Leung  
Mr. Peng Qilei

#### COMPLIANCE OFFICER

Mr. Li Peng

#### JOINT COMPANY SECRETARIES

Ms. Gong Xiaoting (Appointed on 9 August 2022)  
Mr. Wong Wai Chiu (Appointed on 24 February 2022)  
Ms. Xie Ying (Resigned on 30 May 2022)  
Ms. Ng Wing Shan (Resigned on 24 February 2022)

#### AUTHORIZED REPRESENTATIVES

Mr. Weng Jianxing  
Mr. Wong Wai Chiu (Appointed on 24 February 2022)  
Ms. Ng Wing Shan (Resigned on 24 February 2022)

#### REGISTERED OFFICE

Room 201, Block A  
No. 1 Qianwan First Road  
Qianhai Shenzhen-Hong Kong Cooperation Zone  
Shenzhen, Guangdong  
The People's Republic of China (the "PRC")

#### HEAD OFFICE IN THE PRC

Room 1603, Cheung Kei Building,  
No. 128 Xinzhou 11th Street,  
Futian District  
Shenzhen, Guangdong  
The PRC

#### 薪酬委員會

劉升文先生(主席)  
韓亮先生  
彭期磊先生

#### 合規主任

李鵬先生

#### 聯席公司秘書

貢曉婷女士(於2022年8月9日獲委任)  
黃偉超先生(於2022年2月24日獲委任)  
謝瑛女士(於2022年5月30日辭任)  
吳詠珊女士(於2022年2月24日辭任)

#### 授權代表

翁建興先生  
黃偉超先生(於2022年2月24日獲委任)  
吳詠珊女士(於2022年2月24日辭任)

#### 註冊辦事處

中華人民共和國(「中國」)  
廣東省深圳市  
前海深港合作區  
前灣一路1號  
A棟201室

#### 中國總辦事處

中國  
廣東省  
深圳市福田區  
新洲十一街128號  
祥祺大廈1603室

## CORPORATE INFORMATION

### 公司資料

#### PRINCIPAL PLACE OF BUSINESS IN HONG KONG

40/F, Dah Sing Financial Centre  
No. 248 Queen's Road East  
Wanchai  
Hong Kong

#### COMPANY WEBSITE

www.fyleasing.com

#### AUDITOR

BDO Limited

#### LEGAL ADVISERS

*As to Hong Kong law*  
Sidley Austin

*As to PRC law*  
Beijing Tian Yuan Law Firm

#### PRINCIPAL BANKERS

China Everbright Bank  
Agricultural Bank of China Limited  
Bank of China Limited

#### HONG KONG H SHARE REGISTRAR AND TRANSFER OFFICE

Tricor Investor Services Limited  
17/F, Far East Finance Centre  
16 Harcourt Road  
Hong Kong

\* *If there is any inconsistency between the Chinese names of the entities, companies or legal entities incorporated in the PRC and their English translations in this annual report, the Chinese names shall prevail. The English translations of the Chinese names of such entities, companies or legal entities are provided for illustration purposes only.*

#### 香港主要營業地點

香港  
灣仔  
皇后大道東248號  
大新金融中心40樓

#### 公司官網

www.fyleasing.com

#### 核數師

香港立信德豪會計師事務所有限公司

#### 法律顧問

*有關香港法律*  
盛德律師事務所

*有關中國法律*  
北京市天元律師事務所

#### 主要往來銀行

中國光大銀行  
中國農業銀行股份有限公司  
中國銀行股份有限公司

#### 香港H股股份過戶登記處

卓佳證券登記有限公司  
香港  
夏慤道16號  
遠東金融中心17樓

\* 本年報中於中國註冊成立的實體、企業或法律實體的中文名稱如與其英文譯名有任何歧義，概以中文名稱為準。該等實體、企業或法律實體中文名稱的英文譯名僅供說明用途。

## FIVE YEARS FINANCIAL SUMMARY

### 五年財務摘要

Summary of the Group's results, assets, liabilities and equity for the last five financial years is set out below:

本集團於過往五個財政年度的業績、資產、負債及權益摘要如下：

### RESULTS

### 業績

For the years ended 31 December  
截至12月31日止年度

		2022	2021	2020	2019	2018
		2022年	2021年	2020年	2019年	2018年
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
Revenue	收益	<b>29,502</b>	43,095	103,844	152,631	155,529
(Loss)/profit before income tax	除所得稅前 (虧損)/溢利	<b>(38,753)</b>	20,236	5,909	48,716	54,627
Income tax credit/(expense)	所得稅抵免/(開支)	<b>6,268</b>	(5,305)	(2,670)	(12,655)	(14,424)
(Loss)/profit for the year	年內(虧損)/溢利	<b>(32,486)</b>	14,931	3,239	36,061	40,203
Basic (loss)/earnings per share (RMB)	每股基本(虧損)/ 盈利(人民幣元)	<b>(8.18)</b>	0.04	0.01	0.10	0.11

### HIGHLIGHTS OF CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

### 簡明綜合財務狀況表摘要

As at 31 December

於12月31日

		2022	2021	2020	2019	2018
		2022年	2021年	2020年	2019年	2018年
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
ASSETS AND LIABILITIES	資產及負債					
Total assets	資產總值	<b>511,630</b>	553,156	914,055	1,405,572	1,470,194
Total liabilities	負債總額	<b>60,944</b>	77,569	454,790	931,579	1,014,296
Total equity	權益總額	<b>450,685</b>	475,587	459,265	473,993	455,898
Non-controlling interests	非控股權益	<b>11,619</b>	—	—	—	—
Equity attributable to equity holders of the Company	本公司權益持有人 應佔權益	<b>439,066</b>	475,587	459,265	473,993	455,898

## CHAIRMAN'S STATEMENT

### 主席報告

On behalf of the board (the “**Board**”) of directors (the “**Directors**”) of FY Financial (Shenzhen) Co., Ltd. (the “**Company**”), I present the annual report of the Company and its subsidiaries (collectively, the “**Group**”) for the year ended 31 December 2022 (the “**Reporting Period**”) to the shareholders of the Company (the “**Shareholder(s)**”).

In 2022, as China experienced frequent occurrence of the novel coronavirus (“**COVID-19**”) epidemic (the “**Epidemic**”) in multiple locations, the prevention and control of the Epidemic has been normalized. Impacted by the Epidemic, the downward pressure on China's economy continued to increase, and inadequate demand, rising costs and operational difficulties of market entities were more apparent. The year 2022 was also a critical year for the development of the finance leasing industry. It was under structural adjustment due to the adjustment of market regulatory policies by issuing new regulatory requirements for finance leasing in terms of due diligence, leased assets management and funds investment. Under the hit of the Epidemic and the gradual tightening of regulation on the finance leasing industry, the Group's finance leasing business and factoring business were restricted to a great extent.

In 2022, the Group effectively identified and evaluated risk assets by adopting multiple measures, including strengthening risk management and overdue assets collection efforts, and formulating countermeasures and treatment plans according to local conditions, so as to ensure the safety of the Company's assets and equities.

In 2022, the Group has been exploring opportunities, and made attempts in operating lease business for 5G base stations (“**5G Business**”) and energy storage business, which diversified the Group's business while expanding the Group's revenue streams and enhancing return on the Shareholders' value.

本人謹代表富銀融資租賃(深圳)股份有限公司(「**本公司**」)董事(「**董事**」)會(「**董事會**」)，向本公司股東(「**股東**」)呈列本公司及附屬公司(統稱「**本集團**」)截至2022年12月31日止年度(「**報告期**」)之年報。

2022年，中國因新型冠狀病毒(「**COVID-19**」)疫情(「**疫情**」)出現多點頻發，疫情防控亦進入常態化，受疫情影響，中國經濟下行壓力持續加大，需求不足，成本上升和市場主體經營困難更加明顯。2022年亦是融資租賃行業發展關鍵的一年，融資租賃行業受市場監管政策的調整影響，處於結構性調整期，融資租賃在盡職調查，租賃資產管理，資金投向等方面都有新的監管要求。隨著疫情衝擊及融資租賃行業監管逐漸趨嚴，極大程度的限制了本集團融資租賃業務及保理業務的開展。

2022年，本集團通過多重措施並舉的方式對風險資產進行有效的識別及評估，包括加強風險管理及逾期資產清收力度，因地制宜制定應對措施和處理方案，確保本公司資產權益安全。

2022年，本集團一直在探尋機遇，在5G基站的經營租賃業務(「**5G業務**」)及儲能業務領域展開嘗試，使本集團之業務多元化，同時拓展本集團的收入來源，提升股東價值回報。



## CHAIRMAN'S STATEMENT 主席報告

Looking forward, the overall outlook for the industry and business environment in which the Group operates remains grim. Although the easing Epidemic has brought a sign of recovery, the number of infections still changed and the ongoing outbreak is likely to continue to affect the finance leasing industry. In addition, the rapid rise in interest rates triggered by the US Federal Reserve, the tightening global supply chain and the Russia-Ukraine conflict are also dampening the global economy. Given the increasing risk in financial defaults due to uncertainties in the business recovery of small-and medium-sized enterprises ("SMEs"), the Group will continue to adopt prudent financial management and cost control, reduce investment in finance leasing business and continue to identify appropriate business and investment opportunities to diversify its revenue structure. Moreover, the Group will continue to strengthen its risk management and overdue assets collection efforts to ensure the safety of the assets and equities of the Company.

Finally, on behalf of the Board, I would like to thank all of our employees for their dedication and express my gratitude to the Shareholders and our customers.

**Li Peng**

*Chairman*

30 March 2023

展望未來，本集團的營運所在行業及業務環境的整體前景仍然嚴峻。儘管疫情放寬而逐漸出現復甦跡象，但感染病例數目仍在變動及持續爆發的疫情可能繼續影響融資租賃行業。此外，美聯儲引發利率快速上升、全球供應鏈更趨緊張以及俄烏衝突亦抑制全球經濟。鑒於中小企業（「中小企業」）經營情況恢復的不確定性，金融違約風險加大，本集團將繼續採取審慎的財務管理及成本控制，減少對融資租賃業務的投入，並繼續物色合適的業務及投資機會，推進收入結構多元化。同時，本集團將持續加強風險管理及逾期資產清收力度，確保本公司資產權益安全。

最後，本人謹代表董事會衷心感謝全體員工的辛勤付出，並對股東及廣大顧客致以誠摯的感謝！

**李鵬**

*主席*

2023年3月30日

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### I. MACROECONOMIC OVERVIEW

In 2022, in the face of the increasingly complicated and challenging international environment, multiple outbreaks of the Epidemic in China and other unexpected factors, China effectively coordinated the Epidemic prevention and control with economic and social development, with the service sector economy running under pressure and generally continuing its recovery trend, with GDP reaching RMB121 trillion, up 3% year-on-year.

With the implementation of the Interim Measures for the Supervision and Administration of Financial Leasing Companies, the domestic financial leasing business is still being in the stage of improvement, adjustment and adaptation. Financial leasing companies pay more attention to compliance management and improving risk management capabilities. In addition, due to the severe international environment and the spread of the domestic Epidemic, SMEs had a slower recovery.

In 2022, the Group actively responded to the impact of the Epidemic and risk challenges, adopted prudent financial management and cost control measures, and actively sought suitable business and investment opportunities. The Group's financial leasing business mainly focuses on providing financial and consulting services for SMEs, involving customers from FMCG, electronics, alternative energy, medical, transportation and machinery parts processing industries. Given that overdue accounts receivable from customers caused by the Epidemic, the Group made corresponding impairment provisions for certain financial lease accounts receivable during the Reporting Period.

### 一. 宏觀經濟概覽

2022年，面對更趨複雜嚴峻的國際環境和國內疫情散發頻發等超預期因素衝擊，中國高效統籌疫情防控和經濟社會發展，服務業經濟承壓運行，總體延續恢復態勢，國內生產總值達到人民幣121萬億元，同比增長3%。

隨著《融資租賃公司監督管理暫行辦法》的實施，中國大陸的融資租賃業務繼續處於完善、調整及適應階段，融資租賃公司更加注重合規性管理，提升風險管理能力。此外，由於嚴峻的國際環境和國內疫情散發影響，中小企業經營情況恢復緩慢。

2022年，本集團積極應對疫情衝擊及風險挑戰，採取審慎的財務管理及成本控制，積極物色合適的業務及投資機會。本集團融資租賃業務主要圍繞中小企業提供財務及諮詢業務服務，包括向快速消費品、電子產品、可替代能源、醫療、運輸及機械零部件加工行業提供服務。由於受疫情衝擊影響，導致部分客戶應收賬款逾期，因此於報告期內本集團就部分融資租賃應收款項作出了減值撥備。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### II. OPERATIONAL REVIEW

During the Reporting Period, the total revenue realized by the Group was approximately RMB29.50 million, a year-on-year decrease of 31.55%; the net loss recorded was approximately RMB32.49 million, a year-on-year decrease of 317.62%.

The Group is principally engaged in the provision of financial and advisory business and trading operation business in the PRC. During the Reporting Period, the management of the Company has been seeking opportunities, and developed new businesses in other fields such as 5G Business and energy storage business, so as to diversify the Group's businesses, reduce and diversify the potential risk of only developing and focusing on the finance leasing industry, as well as expand the Group's revenue sources and increase the returns for the Shareholders.

Financial and advisory business principally comprises finance leasing, factoring services and advisory services. During the Reporting Period, the Group strictly implemented the project review process, while continued to improve the risk management and internal control procedures to reasonably control financing costs, so as to minimize the impact of the Epidemic and create optimal returns for the Shareholders. In addition, the Group also implemented various measures to conduct effective identification and assessment on risk assets, enhance risk management and overdue assets collection, and develop responsive measures and solutions in line with specific circumstances, aiming to safeguard the assets and the equities of the Company.

The trading operation business comprises primarily provision of medical equipment to customers. During the Reporting Period, the Group, as usual, continued to establish good cooperative relations with medical equipment suppliers and distributors. The Group also strengthened client screening to strictly manage asset quality.

### 二. 運營情況回顧

報告期內，本集團實現的收益總額約為人民幣29.50百萬元，同比降低31.55%；錄得淨虧損約為人民幣32.49百萬元，同比降低317.62%。

本集團主要於中國從事財務及諮詢業務與貿易經營業務。報告期內，本公司管理層一直在探尋機遇，並在其他領域發展新業務，如5G業務及儲能業務，使本集團之業務多元化，降低及分散僅開展及專注於融資租賃行業潛在風險，同時拓展本集團的收入來源，提升股東價值回報。

財務及諮詢業務主要包括融資租賃、保理服務及諮詢服務。報告期內，本集團執行嚴格的項目評審流程，同時持續優化風險管理及內部控制流程，合理控制財務成本，盡最大努力減緩疫情的衝擊，為股東創造最優的價值回報。此外，本集團亦通過多重措施並舉的方式對風險資產進行有效的識別及評估，加強風險管理及逾期資產清收力度，因地制宜制定應對措施和處理方案，確保公司資產權益安全。

貿易經營業務主要向客戶提供醫療設備。報告期內，本集團一如既往與醫療設備供應商及分銷商建立良好合作關係。本集團亦加強客戶篩選，嚴格管理資產質量。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

In view of the prospects of the 5G industry and the resilience of China's state-owned telecom operators as customers, the Group extends its existing financial leasing business to 5G Business. During the Reporting Period, 5G Business mainly focused on marketing, team building and standardized management. In terms of marketing, the Company actively capitalized the market opportunities of 5G Business through actively expanding the base station site market of telecom operators in Guangdong to provide bulk base site leasing and maintenance services to telecom operators, where satisfactory results were gradually achieved. In terms of team building, teams for effective operation management system, financial system and legal system have been established, and team system and team building culture have been formed, both of which are to create a good growth environment for employees and to provide more opportunities for employees' learning and display of their talents. In terms of standardized management, by focusing on deepening implementation and strengthening internal control, the Company further strengthened the enterprise management system and process, and implemented and gradually strengthened every step of the system, couple with building of a solid safety foundation for escorting for the Company's business development.

Energy storage business is mainly conducted by Jiangsu Anshi Commercial Energy Storage System Co., Ltd.\* (江蘇安時商用儲能系統有限公司) ("**Jiangsu Anshi**"), a joint venture company established by a subsidiary of the Company and other partners. During the Reporting Period, Jiangsu Anshi has completed the construction of a professional and efficient platform for operation and management, technology research and development, supply chain and production and manufacturing, and established a standardized and modular commercial energy storage system. In addition, Jiangsu Anshi has planned a production base for energy storage products, and completed the first-phase construction and production. Furthermore, Jiangsu Anshi has also extended its footprints in industrial and commercial parks, new energy, communications, charging piles and other industries, and expanded its business scale.

考慮到5G行業的前景以及中國國有電信運營商作為客戶的抗風險能力，本集團將現有融資租賃業務延伸至5G業務。報告期內，5G業務主要圍繞市場銷售、團隊建設及規範管理等方面展開系列工作。於市場銷售方面，積極把握5G業務市場機會，積極拓展廣東地區電信運營商基站站址市場，向電信運營商批量提供站址租賃及維護服務，並且逐步取得較好成效。於團隊建設方面，已完成搭建有效的運營管理體系、財務體系、法務體系團隊，並制定團體制度及建設團隊文化，為員工營造良好的成長環境，提供更多的鍛煉和施展才華的機會。於規範管理方面，深化執行強內控，進一步加強企業管理制度與流程，落實制度每一步流程並逐步強化；同時築牢安全基礎，為本公司經營發展保駕護航。

儲能業務為本公司附屬公司與其他合作方成立的一間合營公司江蘇安時商用儲能系統有限公司(「**江蘇安時**」)所主要經營業務。報告期內，江蘇安時已完成構建專業、高效的運營管理、技術研發、供應鏈及生產製造平台，並搭建了標準化、單元化的商用儲能系統。同時，江蘇安時規劃了儲能產品生產基地，並完成一期生產基地的建設及投入生產。此外，江蘇安時亦積極佈局工商業園區、新能源、通信及充電樁等行業領域，並積極開拓業務。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### III. PROSPECTS

Looking ahead, the overall economy and the operations of the Group are still full of challenges. The Group will continue to improve its asset safety management capability, and focus on implementing a comprehensive and dynamic risk management system and optimizing its prudent management system, in order to ensure the long-term and stable development of the Group and create the best value return for the Shareholders. Meanwhile, the Group will continue to implement prudent financial management and cost control, reduce investment in the finance leasing business, identify appropriate business and investment opportunities, promote the diversification of income structure, reduce and disperse the potential risks of only developing and focusing on the finance leasing industry, and at the same time expand the income sources of the Group's business to enhance the equity value of the Shareholders.

### FINANCIAL REVIEW

#### REVENUE

During the Reporting Period, the revenue of the Group amounted to approximately RMB29.50 million, representing a decrease of approximately 31.55% from approximately RMB43.10 million for the same period of last year. The decrease in revenue was mainly due to the revenue reduction in financial leasing service, factoring service.

#### GROSS PROFIT

During the Reporting Period, the Group's gross profit amounted to approximately RMB12.59 million, representing a decrease of approximately 63.36% compared to approximately RMB34.36 million for the same period of last year. The decrease in gross profit was mainly due to the decrease in total revenue.

### 三. 未來展望

未來，整體經濟及本集團的營運仍然充滿挑戰。本集團將不斷提升資產安全管理能力，繼續專注實施綜合及動態的風險管理體系及優化其審慎的管理體系，保證本集團長期穩定的發展並為股東創造最優的價值回報。同時，本集團將繼續採取審慎的財務管理及成本控制，減少對融資租賃業務的投入，並物色合適的業務及投資機會，推進收入結構多元化，降低及分散僅開展及專注於融資租賃行業潛在風險，拓展本集團業務的收入來源，提升股東權益價值。

### 財務回顧

#### 收益

於報告期內，本集團的收益約為人民幣29.50百萬元，較去年同期的約人民幣43.10百萬元減少約31.55%。收益減少主要是由於融資租賃服務、保理服務減少所致。

#### 毛利

於報告期內，本集團錄得毛利約為人民幣12.59百萬元，較去年同期的約人民幣34.36百萬元減少約63.36%。毛利減少主要是由於總收益減少所致。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### COST OF SALES

During the Reporting Period, the Group's cost of sales amounted to approximately RMB16.91 million, representing an increase of approximately 93.48% compared to approximately RMB8.74 million for the same period of last year. The increase was primarily attributable to the increase in sales costs of energy storage business during the Reporting Period.

#### OTHER INCOME AND GAINS

During the Reporting Period, the Group's other income and gains amounted to approximately RMB10.84 million, representing a decrease of approximately 33.42% from approximately RMB16.28 million for the same period of last year. The decrease was mainly due to a decrease of tax refund, and a decrease in change of fair value in financial assets at FVTPL.

#### OPERATING EXPENSES

During the Reporting Period, the Group's operating expenses amounted to approximately RMB5.81 million, representing a decrease of approximately 7.34% from approximately RMB6.27 million for the same period of last year. The decrease was primarily attributable to the adjustment of corporate strategy to optimize the Group's organization structure and the decrease in number of the sales personnel within the Group.

#### ADMINISTRATIVE EXPENSES

During the Reporting Period, the Group's administrative expenses amounted to approximately RMB19.94 million, representing an increase of approximately 18.90% from approximately RMB16.77 million for the same period of last year. The increase was mainly due to the increase in the Company's intermediary fees and the increase in the provision for other receivables risk.

#### 銷售成本

於報告期內，本集團銷售成本約為人民幣16.91百萬元，較去年同期的約人民幣8.74百萬元增加約93.48%。該增加主要由於報告期內儲能業務銷售成本增加所致。

#### 其他收入及收益

於報告期內，本集團其他收入及收益約為人民幣10.84百萬元，較上年同期的約人民幣16.28百萬元減少約33.42%。該減少主要是由於增值稅退稅減少，及按公平值計入損益的金融資產公平值變動減少。

#### 經營開支

於報告期內，本集團經營開支約為人民幣5.81百萬元，較上年同期的約人民幣6.27百萬元減少約7.34%。該減少主要由於調整公司策略以優化本集團組織結構及減少本集團內銷售人員人數所致。

#### 行政開支

於報告期內，本集團行政開支約為人民幣19.94百萬元，較上年同期的約人民幣16.77百萬元增加約18.90%。該增加本公司中介費用的增加及其他應收款風險撥備增加所致。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### IMPAIRMENT LOSS ON ACCOUNTS RECEIVABLE

During the Reporting Period, the Group's provision for impairment loss on accounts receivable was approximately RMB38.25 million, representing an increase of approximately 420.41% from approximately RMB7.35 million for the same period of last year. The increase in impairment loss on accounts receivable was due to the increased provision rate.

#### INCOME TAX EXPENSE

During the Reporting Period, the Group's income tax credit was approximately RMB6.27 million, representing decrease of approximately 218.08% from income tax expense was approximately RMB5.31 million for the same period of last year. The decrease was primarily attributable to the decrease in profit before income tax.

#### FOREIGN EXCHANGE RISK

The Group's income and expenditure during the Reporting Period were principally denominated in RMB and most of the assets and liabilities during the Reporting Period were also denominated in RMB. During the Reporting Period, the Group did not experience any material impact or difficulties in liquidity on its operations resulting from the fluctuation in exchange rate and no hedging transaction or forward contract arrangement was made by the Group.

#### TREASURY MANAGEMENT

During the Reporting Period, there was no material change in the Group's funding and treasury policies. The Group had a sufficient level of cash and banking facilities for the conduct of its operation in the normal course of business.

#### 應收款項減值虧損

於報告期內，本集團應收款項減值虧損撥備約為人民幣38.25百萬元，較去年同期的約人民幣7.35百萬元增加約420.41%。應收賬款減值虧損的增加是由於應收賬款風險撥備增加所致。

#### 所得稅開支

於報告期內，本集團所得稅抵免約為人民幣6.27百萬元，較去年同期的所得稅開支約人民幣5.31百萬元減少約218.08%。該減少主要由於除所得稅前溢利減少所致。

#### 外匯風險

本集團於報告期內的收入及支出主要以人民幣計值，而於報告期內的大部分資產及負債亦以人民幣計值。於報告期內，本集團並無因匯率波動而對營運的流動資金構成任何重大影響或困難，本集團亦無作出對沖交易或遠期合約安排。

#### 庫存管理

於報告期內，本集團撥資及庫存政策並無重大變動。本集團擁有足夠現金及銀行融資於一般業務過程中開展其業務。

# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### LIQUIDITY AND CAPITAL RESOURCES

### 流動資金及資本資源

		Year ended 31 December 截至12月31日止年度	
		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Cash and cash equivalents at end of year	年末現金及現金等價物	<b>182,949,195</b>	148,349,236
Net cash generated from operating activities	經營活動所得現金淨額	<b>108,282,764</b>	300,548,181
Net cash (used in)/generated from investing activities	投資活動(所用)／所得現金淨額	<b>(74,707,998)</b>	29,527,611
Net cash generated from/(used in) financing activities	融資活動所得／(所用)現金淨額	<b>1,025,193</b>	(323,747,993)

As at 31 December 2022, cash and cash equivalents at end of year of the Group was approximately RMB182.95 million, as compared with approximately RMB148.35 million, as at 31 December 2021.

於2022年12月31日，本集團年末現金及現金等價物約人民幣182.95百萬元，而於2021年12月31日約人民幣148.35百萬元。

During the Reporting Period, net cash generated from operating activities was approximately RMB108.28 million (2021: RMB300.55 million); net cash used in investing activities was approximately RMB74.71 million (2021: net cash generate from investing activities was approximately RMB29.53 million); net cash generate from financing activities was approximately RMB1.03 million (2021: net cash used in financing activities was approximately RMB323.75 million).

於報告期間，經營活動所得現金淨額約為人民幣108.28百萬元(2021年：人民幣300.55百萬元)；投資活動所用現金淨額約為人民幣74.71百萬元(2021年：投資活動所得現金淨額約為人民幣29.53百萬元)；融資活動所得現金淨額約為人民幣1.03百萬元(2021年：融資活動所用現金淨額約為人民幣323.75百萬元)。

As at 31 December 2022, the Group recorded total current assets of approximately RMB337.49 million (31 December 2021: RMB444.75 million); The Group's current ratio is approximately 6.44 (2021: 8.60).

於2022年12月31日，本集團錄得流動資產總額約人民幣337.49百萬元(2021年：人民幣444.75百萬元)；本集團流動比率為約6.44(2021年：8.60)。

As at 31 December 2022, the Group does not have bank borrowings (2021: nil).

於2022年12月31日，本集團並無銀行借貸(2021年：無)。



# MANAGEMENT DISCUSSION AND ANALYSIS

## 管理層討論及分析

### CHARGES ON ASSETS

As at 31 December 2022, the Group did not have any asset charges (2021: nil).

### EMPLOYEES AND REMUNERATION POLICIES

As at 31 December 2022, the Group had 48 employees (2021: 32 employees), and employee expenses amounted to RMB10.42 million (2021: RMB10.66 million). Salaries, bonuses and benefits of employees and Directors are determined with reference to market terms and performance, qualifications and experience of individual employees and Directors.

### MATERIAL ACQUISITIONS OR DISPOSALS

As at 12 April 2022, Zhuhai Fuyin Yunlian Investment Management Co., Ltd.\* (“**FY Yunlian**”) (a wholly-owned subsidiary of the Company), Mr. Zheng Deqing, Ningbo Airport Logistics Development Co., Ltd.\* and Nanjing Anshi Energy Management Consulting Partnership (Limited Partnership)\* entered into a joint venture agreement (the “**JV Agreement**”), pursuant to which the parties have agreed to establish a joint venture company, Jiangsu Anshi, in the PRC. Pursuant to the JV Agreement, FY Yunlian shall contribute RMB13.20 million, accounting for 60% of the equity interest in Jiangsu Anshi. Jiangsu Anshi is principally engaged in the provision of high-quality new commercial energy storage systems and application solutions to enterprise customers. For details, please refer to the Company’s announcement dated 12 April 2022.

Save as disclosed above, the Group had no other material acquisition or disposals during the Reporting Period.

### SIGNIFICANT INVESTMENTS

The Group’s investment strategy or significant investments include: 1) investments that would enable the Group to indirectly engage in the industries with rapid development momentum and broad market prospects, which will bring investment returns and revenue to the Group; and 2) investments that would enable the Group to explore potential business cooperation opportunities.

### 押記資產

於2022年12月31日，本集團概無任何押記資產 (2021年：無)。

### 僱員及薪酬政策

於2022年12月31日，本集團有48名僱員 (2021年：32名僱員)，而僱員開支為人民幣10.42百萬元 (2021年：人民幣10.66百萬元)。員工與董事薪金、花紅及福利乃參考市場條款及因應個別員工與董事的表現、資歷及經驗而釐定。

### 重大收購或出售事項

於2022年4月12日，本公司全資附屬公司珠海富銀雲聯投資管理有限公司(「**富銀雲聯**」)、鄭德清先生、寧波空港物流發展有限公司與南京安時能量管理諮詢合夥企業(有限合夥)訂立合營協議，據此，訂約方同意於中國成立一間合營公司江蘇安時。根據合營協議(「**合營協議**」)，富銀雲聯出資人民幣13.20百萬元，佔江蘇安時60%股權。江蘇安時主要為企業客戶提供優質的商用級新型儲能系統和應用解決方案。有關詳情請參見本公司日期為2022年4月12日之公告。

除上文所披露者外，本集團於報告期內並無任何其他重大收購或出售事項。

### 重大投資

本集團的投資策略或重大投資包括：1)將使本集團能夠間接參與具有快速發展勢頭及廣闊市場前景的行業的投資，進而為本集團帶來投資回報及收益；及2)能使本集團拓展潛在的業務合作機會的投資。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

#### Zhuhai Huihe Guangjing Chuangye Investment Fund, L.P.\*

On 22 June 2021, FY Yunlian, a subsidiary of the Company, and other partners entered into a limited partnership agreement to establish a fund (the “**Fund**”, namely Zhuhai Huihe Guangjing Chuangye Investment Fund, L.P.\*). Pursuant to the agreement, FY Yunlian shall contribute RMB30.00 million (the “**Contribution**”) to the Fund. Upon completion of contribution, approximately 28.27% of the total capital commitment of the Fund was owned as to FY Yunlian. As at 31 December 2022, the Contribution represented approximately 5.86% of the Group’s total assets, and among the Contribution, RMB15.00 million was paid and RMB15.00 million remained unpaid. For details, please refer to the Company’s announcement dated 22 June 2021.

The Fund mainly invests in unlisted enterprises in artificial intelligence, new generation information technology, bio-medicine, intelligent manufacturing and other fields, sectors or industries. In China, these industries are regarded as sunrise industries with rapid development momentum and broad market prospects.

As at 31 December 2022, the FVTPL of the Group’s investment in the Fund was RMB13.94 million, representing approximately 2.73% of the Group’s total asset. Details of the investment and performance of the Fund during the Reporting Period are set out in note 16(b) to the consolidated financial statements.

#### Shanghai KYMS Cloud Technology Co., Ltd\*.

On 10 May 2021 and 30 September 2021, FY Yunlian, a subsidiary of the Company, entered into two subscription agreements with Shanghai KYMS Cloud Technology Co., Ltd\* (“**Shanghai KYMS**”). Pursuant to the subscription agreements, FY Yunlian shall subscribe 12,626,262 shares of Shanghai KYMS at a total subscription price of RMB 49,999,997.52. Upon completion of two subscriptions, the Group owned 20.81% equity interest in Shanghai KYMS. As at 31 December 2022, the total subscription price represented approximately 9.77% of the Group’s total assets and was fully paid. For details, please refer to the Company’s announcements dated 10 May 2021, 31 May 2021 and 30 September 2021 and circular dated 22 December 2021.

#### 珠海匯合廣境創業投資基金(有限合夥)

於2021年6月22日，本公司附屬公司富銀雲聯與其他合夥人訂立有限合夥協議成立基金(「**基金**」，基金的名稱為珠海匯合廣境創業投資基金(有限合夥))。根據該協議富銀雲聯向基金出資人民幣30.00百萬元(「**出資**」)。出資完成後，富銀雲聯佔基金資本承擔總額的約28.27%。於2022年12月31日，出資約佔本集團總資產之5.86%，其中人民幣15.00百萬元已支付，而人民幣15.00百萬元仍未支付。有關詳情請參見本公司日期為2021年6月22日之公告。

基金以投資人工智能、新一代信息技術、生物醫藥、智能製造等領域、行業或產業的未上市企業為主。在中國，該等行業被看成朝陽產業，其發展勢頭迅猛，市場前景較廣。

於2022年12月31日，本集團按公平值計入損益之基金投資為人民幣13.94百萬元，約佔本集團總資產2.73%。有關基金於報告期內的之投資及表現詳情載於綜合財務報表附註16(b)。

#### 上海快易名商雲科技股份有限公司

於2021年5月10日及2021年9月30日，本公司附屬公司富銀雲聯與上海快易名商雲科技股份有限公司(「**上海快易名商**」)訂立兩次認購協議。根據認購協議，富銀雲聯以人民幣49,999,997.52元的總認購價認購12,626,262股上海快易名商股份。兩次認購完成後，本集團於上海快易名商擁有20.81%股權。於2022年12月31日，總認購價約佔本集團總資產之9.77%，並已全部支付。有關詳情請參見本公司日期為2021年5月10日、2021年5月31日及告2021年9月30日之公告及日期為2021年12月22日之通函。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

Shanghai KYMS is a company established in the PRC with limited liability, and is listed on the National Equities Exchange and Quotations (全國中小企業股份轉讓系統) of the PRC (stock code: 831423). It is principally engaged in the leasing of serviced offices and provision of supporting value-added services. The Project of Shanghai KYMS enjoys an advantageous geographical location. It is mainly located in the downtown area with convenient transportation such as Shanghai and Beijing, and a few are located in the core area of the sub-center, with operational management area over 150,000 sq.m.. As China's strong economic development in the post-Epidemic era, the Company expects a steady recovery in the operations of Shanghai KYMS.

During the Reporting Period, the Group has the significant influence to participate in the Shanghai KYMS's operating and financial policies with the power to appoint one director out of the board of Shanghai KYMS under the articles of associates of Shanghai KYMS, the financial assets at FVTOCI become associates since 31 December 2022. Details of the investment performance during the Reporting Period in respect of Shanghai KYMS are set out in note 19 to the consolidated financial statements.

#### Beijing Shuncheng Health Investment Enterprise (Limited Partnership)\*

On 29 August 2022, FY Yunlian (a subsidiary of the Company) entered into a limited partnership agreement with the other partners to inject capital to Beijing Shuncheng Health Investment Enterprise (Limited Partnership)\* ("**Beijing Shuncheng Fund**"). Pursuant to the agreement, FY Yunlian shall invest a total of RMB30.00 million (the "**Beijing Shuncheng Contribution**") in Beijing Shuncheng Fund. After the capital injection into Beijing Shuncheng Fund, the contribution represented approximately 9.9% of the total capital commitment to the Beijing Shuncheng Fund. As at 31 December 2022, the Beijing Shuncheng Contribution represented approximately 5.86% of the Group's total assets and was fully paid. For details, please refer to the Company's announcement dated 29 August 2022.

Beijing Shuncheng Fund achieves investment returns through investing in the fields of medical equipment, medical services and other health related fields focusing on unlisted companies. The medical devices and health-related fields will have plenty of potential for growth as in China, these industries are regarded as sunrise industries with rapid development momentum and broad market prospects.

上海快易名商為一家於中國成立的有限責任公司，並於中國全國中小企業股份轉讓系統上市(股份代號：831423)。其主要從事服務式辦公室租賃和提供配套增值服務。上海快易名商項目地理位置優越，主要處於上海、北京等交通便利的市中心區域，少數處於次中心核心地段，運營管理面積逾15萬平方米。後疫情時代，隨著中國大力發展經濟，本公司預計上海快易名商經營情況將穩定恢復。

於報告期內，本集團對參與上海快易名商的營運及財務政策具有重大影響，有權根據上海快易名商的組織章程細則認命上海快易名商董事會中的一名董事，自2022年12月31日起，該項按公平值計入其他全面收入之金融資產成為聯營公司。有關上海快易名商於報告期內的之投資及表現詳情載於綜合財務報表附註19。

#### 北京順澄健康投資企業(有限合夥)

於2022年8月29日，本公司附屬公司富銀雲聯與其他合夥人訂立有限合夥協議向北京順澄健康投資企業(有限合夥)(「**北京順澄基金**」)出資。根據該協議富銀雲聯向北京順澄基金投資人民幣30.00百萬元(「**北京順澄出資**」)。向北京順澄基金出資完成後，富銀雲聯佔北京順澄基金資本承擔總額的約9.9%。於2022年12月31日，北京順澄出資約佔本集團總資產之5.86%，並已全部支付。有關詳情請參見本公司日期為2022年8月29日之公告。

北京順澄基金透過對醫療器械、醫療服務及其他健康相關領域的未上市公司進行投資，實現投資回報。上述行業將會具有巨大增長潛力，因為該等行業在中國被視為朝陽產業，發展勢頭迅猛，具有廣闊市場前景。

## MANAGEMENT DISCUSSION AND ANALYSIS

### 管理層討論及分析

As at 31 December 2022, the FVTPL of the Group's investment in the Beijing Shuncheng Fund was RMB29.97 million, representing approximately 5.86% of the Group's total asset. Details of the investment and performance during the Reporting Period in respect of Beijing Shuncheng Fund are set out in note 16(c) to the consolidated financial statements.

Save as disclosed above, the Group did not hold any significant investments during the Reporting Period.

#### FUTURE PLANS FOR MATERIAL INVESTMENTS OR CAPITAL ASSETS

Save as disclosed above, as at 31 December 2022, the Group did not have any specific plans for material investments or capital assets.

#### CAPITAL COMMITMENTS

Save as disclosed above, as at 31 December 2022, the Group had capital commitments amounted to RMB632,670 which was contracted for but not yet incurred (2021: nil).

#### AUDIT COMMITTEE

The audit committee of the Company (the "Audit Committee") has reviewed the annual results of the Group for the Reporting Period and agreed to the accounting principle and practices adopted by the Group.

#### DIVIDEND

The Board did not recommend the payment of a final dividend for the year ended 31 December 2022 (2021: RMB0.013 per share).

於2022年12月31日，本集團按公平值計入損益之北京順澄基金投資為人民幣29.97百萬元，約佔本集團總資產5.86%。有關北京順澄基金於報告期內之投資及表現詳情載於綜合財務報表附註16(c)。

除上文所披露者外，本集團於報告期內並無持有任何重大投資。

#### 重大投資或資本資產的未來計劃

除上述披露外，於2022年12月31日，本集團並無任何重大投資或資本資產的任何具體計劃。

#### 資本承擔

除上述披露外，於2022年12月31日，本集團已訂約但尚未產生的資本承擔為人民幣632,670元(2021年：無)。

#### 審核委員會

本公司審核委員會(「審核委員會」)已審閱本集團於報告期內的年度業績，並同意本集團所採納的會計原則及常規。

#### 股息

董事會不建議派付截止2022年12月31日止年度的末期股息(2021年：每股人民幣0.013元)。

## BIOGRAPHICAL DETAILS OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT 董事、監事及高級管理層履歷

### EXECUTIVE DIRECTORS

**Mr. Li Peng (李鵬) (“Mr. Li”)**, aged 59, is the chairman of the Board, general manager, executive Director, chairman of the nomination committee and compliance officer of the Company. He was appointed as a Director on 28 September 2012. He also holds directorships or senior management positions in several members under the Group. Mr. Li obtained his bachelor’s degree in Law from Peking University in the PRC in July 1984. Mr. Li has extensive legal knowledge and years of experience in corporate management. Prior to joining the Group, he was a partner of Tian Yuan Law Firm (天元律師事務所). From September 2012 to May 2014, Mr. Li served as a director in China Lihe Company Limited (力合股份有限公司), a company listed on the Shenzhen Stock Exchange (stock code: 000532). Since July 2018, Mr. Li served as an independent non-executive director in Shanghai Yaohua Pilkington Glass Group Co., Ltd. (上海耀皮玻璃集團股份有限公司), a company listed on the Shanghai Stock Exchange (stock code: 600819).

**Mr. Weng Jianxing (翁建興) (“Mr. Weng”)**, aged 45, is an executive Director and risk management director of the Company. He also holds directorships or senior management positions in several members under the Group. He was appointed as a Director on 9 June 2016. Mr. Weng obtained his bachelor’s degree in transportation, master’s degree in corporate management and doctor’s degree in business administration from Changsha Transportation Institute (長沙交通學院), Changsha University of Science & Technology (長沙理工大學) and Central South University (中南大學) in the PRC in June 2002, June 2005 and November 2011, respectively. Mr. Weng has more than eight years of experience in financial products and risk management. Prior to joining the Group, Mr. Weng was a product manager in Credit Orientwise Group Ltd. (中國中科智擔保集團股份有限公司) and a risk control manager of CIMC Financial Leasing Company Limited (中集融資租賃有限公司).

### 執行董事

**李鵬先生(「李先生」)**，59歲，本公司董事會主席、總經理、執行董事、提名委員會主席及合規主任，彼於2012年9月28日獲委任為董事，彼亦於本集團內多家成員公司擔任董事或高級管理人員職位。李先生於1984年7月取得中國北京大學法律學士學位。李先生擁有豐富法律知識，並於企業管理擁有多年經驗，在加入本集團前，曾經擔任天元律師事務所合夥人。李先生於2012年9月至2014年5月，擔任力合股份有限公司(於深圳證券交易所上市，股份代號：000532)之董事；李先生於2018年7月起擔任上海耀皮玻璃集團股份有限公司(於上海證券交易所上市，股份代號：600819)獨立之非執行董事。

**翁建興先生(「翁先生」)**，45歲，本公司執行董事兼風險管理總監，彼亦於本集團內多家成員公司擔任董事或高級管理人員職位。彼於2016年6月9日獲委任為董事。翁先生分別於2002年6月、2005年6月及2011年11月取得中國長沙交通學院、長沙理工大學及中南大學的運輸學士學位、企業管理碩士學位及工商管理博士學位。翁先生於金融產品及風險管理方面擁有逾八年經驗。在加入本集團前，曾經擔任中國中科智擔保集團股份有限公司產品經理及中集融資租賃有限公司風險控制經理。

## BIOGRAPHICAL DETAILS OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT 董事、監事及高級管理層履歷

**Ms. Gong Xiaoting (貢曉婷) (“Ms. Gong”)**, aged 40, is an executive Director, chief financial officer, secretary of the Board and a joint company secretary of the Company. She also holds directorships or senior management positions in various members of the Group. She was appointed as a Director on 12 May 2021. In addition, she is the daughter of Mr. Gong Liang who owns 45% equity interest in Beijing Municipality Dayuan Tiandi Property Development Co., Ltd. (北京市大苑天地房地產開發有限公司) (“**Dayuan Tiandi**”), a substantial Shareholder of the Company. Ms. Gong obtained her bachelor’s degree from Ohio State University in June 2005 and her master’s degree from University of Illinois Urbana-Champaign in May 2007. Ms. Gong qualified as a certified public accountant under The Illinois Public Accounting Act in the State of Illinois in September 2008. Prior to joining the Group, Ms. Gong served as a senior auditor at KPMG LLP and an investment manager at Ningbo Shanshan Co., Ltd. (寧波杉杉股份有限公司) (“**Shanshan**”), a former substantial Shareholder, the shares of which are listed on the Shanghai Stock Exchange (stock code: 600884).

### NON-EXECUTIVE DIRECTORS

**Mr. Peng Qilei (彭期磊) (“Mr. Peng”)**, aged 59, is a non-executive Director and a member of the remuneration committee of the Company. He was appointed as a Director on 12 May 2021. Mr. Peng is currently a senior management of Dayuan Tiandi and its several related companies. Mr. Peng obtained a bachelor of engineering degree in automatic mechanics from Taiyuan Institute of Machinery (太原機械學院) in 1983, and a master of engineering postgraduate degree from the School of Vehicles Engineering of Beijing Institute of Technology (北京理工大學車輛工程學院) in 1994. He has extensive experience in the fields of engineering and management, and served as the general manager at Beijing Longxin Communication Cables Co., Ltd. (北京龍信通信電纜有限公司). Since December 2020, Mr. Peng has been serving as an executive partner of Zhuhai Mingrun Guangju Technology Industry Investment Enterprise (珠海明潤廣居科技產業投資企業).

貢曉婷女士(「貢女士」)，40歲，本公司執行董事、首席財務官、董事會秘書及聯席公司秘書，彼亦於本集團內多家成員公司擔任董事或高級管理人員職位。彼於2021年5月12日獲委任為董事。此外，彼與本公司主要股東北京市大苑天地房地產開發有限公司(「大苑天地」)之45%權益擁有人貢亮先生為父女關係。貢女士分別於2005年6月及2007年5月取得俄亥俄州立大學的學士學位及伊利諾伊大學厄巴納-香檳分校的碩士學位。貢女士於2008年9月根據伊利諾伊州《伊利諾斯州公共會計法》(The Illinois Public Accounting Act)獲得註冊會計師資格。在加入本集團前，貢女士曾經擔任KPMG LLP的高級核數師及寧波杉杉股份有限公司(「杉杉股份」)，為前主要股東，其股份於上海證券交易所上市，股份代號：600884)的投資經理。

### 非執行董事

彭期磊先生(「彭先生」)，59歲，本公司非執行董事及薪酬委員會成員。彼於2021年5月12日獲委任為董事，彭先生現任大苑天地及多家大苑天地關連公司高級管理人員。彭先生分別於1983年及1994年分別取得太原機械學院的自動化機械工程學士學位及北京理工大學車輛工程學院的工程碩士學位。彭先生於工程及管理領域擁有豐富經驗，並曾經擔任北京龍信通信電纜有限公司總經理，彭先生於2020年12月起任珠海明潤廣居科技產業投資企業之執行合夥人。

## BIOGRAPHICAL DETAILS OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT 董事、監事及高級管理層履歷

**Ms. Liu Jing (劉敬) (“Ms. Liu”)**, aged 53, is a non-executive Director of the Company. She was appointed as a Director on 12 May 2021. Ms. Liu currently serves as a senior executive at Dayuan Tiandi and various related companies of Dayuan Tiandi. Ms. Liu obtained her bachelor’s degree from Beijing University of Chemical Technology (北京化工大學) in 1991. Ms. Liu has extensive experience in the field of accounting and was as a financial staff at Beijing Haiyu Industrial and Trading Co., Ltd. (北京海玉工貿公司), Beijing Zhongyu Decoration and Renovation Products Co., Ltd. (北京中玉裝飾裝潢製品有限公司) and Ruicheng Hotel (瑞成大酒店).

**Ms. Tong Fangyan (全芳妍) (“Ms. Tong”)** (resigned on 30 March 2023), aged 39, is a non-executive Director of the Company. She was appointed as a Director on 8 October 2021. Ms. Tong obtained a bachelor’s degree in management science from China Agricultural University and a master’s degree in technology economics and management from Chinese Academy of Sciences in 2005 and 2008, respectively. Ms. Tong has extensive experience in the fields of capital markets, finance, investments and investment bank. She currently serves as the deputy general manager at Shanghai Yuanlong Investment Holdings Group Co., Ltd.\* (上海原龍投資控股(集團)有限公司) and a director of Shanghai Huimao Financing Leasing Co., Ltd.\* (上海匯茂融資租賃有限公司). She used to work at the corporate development and finance department of CITIC Securities Company Limited.

劉敬女士(「劉女士」)，53歲，本公司非執行董事。彼於2021年5月12日獲委任為董事，劉女士現任大苑天地及多家大苑天地關連公司高級管理人員。劉女士於1991年取得北京化工大學的學士學位。劉女士於會計領域擁有豐富經驗，並曾經為北京海玉工貿公司、北京中玉裝飾裝潢製品有限公司及瑞成大酒店之財務人員。

全芳妍女士(「全女士」)(於2023年3月30日辭任)，39歲，本公司非執行董事。彼於2021年10月8日獲委任為董事。全女士分別於2005年及2008年取得中國農業大學的管理科學學士學位及中國科學院的技術經濟及管理專業碩士學位。全女士於資本市場、金融、投資及投資銀行領域擁有豐富經驗，彼現任上海原龍投資控股(集團)有限公司副總經理及上海匯茂融資租賃有限公司的董事，曾經於中信証券股份有限公司企業發展融資部工作。

## BIOGRAPHICAL DETAILS OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT 董事、監事及高級管理層履歷

### INDEPENDENT NON-EXECUTIVE DIRECTORS

**Mr. Fung Che Wai Anthony (馮志偉) (“Mr. Fung”)**, aged 54, is an independent non-executive Director, the chairman of the audit committee and a member of the nomination committee of the Company. He was appointed as an independent non-executive Director on 21 April 2017. Mr. Fung currently serves as an independent non-executive director of KWG Living Group Holdings Limited (合景悠活集團控股有限公司), a company listed on the Main Board of the Stock Exchange (stock code: 3913), and an independent non-executive director of Zhong An Group Limited (眾安集團有限公司), a company listed on the Main Board of the Stock Exchange (stock code: 672). Mr. Fung was admitted as a fellow member of the Association of Chartered Certified Accountants and the Hong Kong Institute of Certified Public Accountants (the “HKICPA”) in October 2001 and September 2005, respectively. Mr. Fung obtained his bachelor’s degree in accountancy from Hong Kong Polytechnic University in October 1992. Mr. Fung has extensive experience in accounting and corporate finance. He successively served as a staff accountant, semi senior accountant, senior accountant and manager in Deloitte Touche Tohmatsu, and a director of Winsmart Consultants Limited (弘陞投資顧問有限公司). Besides, from January 2008 to August 2010, Mr. Fung was the vice president of NagaCorp Limited (金界控股有限公司), a company listed on the Main Board of the Stock Exchange (stock code: 3918); from January 2011 to July 2014, he was the chief financial officer and company secretary of Zall Development (Cayman) Holding Co., Ltd. (卓爾發展(開曼)控股有限公司), now known as Zall Smart Commence Group Ltd. (卓爾智聯集團有限公司), a company listed on the Main Board of the Stock Exchange (stock code: 2098); from July 2014 to April 2017, he was the chief financial officer and company secretary of Kong Sun Holdings Limited (江山控股有限公司), a company listed on the Main Board of the Stock Exchange (stock code: 0295); from May 2017 to 30 December 2022, he was the chief financial officer of Beijing Enterprises Urban Resources Group Limited (北控城市資源集團有限公司), a company listed on the Main Board of the Stock Exchange (stock code: 3718); and from June 2017 to October 2021, Mr. Fung was an independent non-executive director of S&P International Holding Limited (椰豐集團有限公司), a company listed on the Main Board of the Stock Exchange (stock code: 1695).

### 獨立非執行董事

馮志偉先生(「馮先生」)，54歲，本公司獨立非執行董事、審核委員會主席及提名委員會成員。彼於2017年4月21日獲委任為獨立非執行董事。馮先生現任為合景悠活集團控股有限公司(一家於聯交所主板上市的公司，股份代號：3913)的獨立非執行董事及眾安集團有限公司(一家於聯交所主板上市的公司，股份代號：672)的獨立非執行董事。馮先生於2001年10月及2005年9月分別成為英國特許公認會計師公會及香港會計師公會(「香港會計師公會」)的資深會員。馮先生於1992年10月在香港理工大學獲得會計學學士學位。馮先生在會計及公司融資方面擁有豐富經驗，曾經在德勤會計師事務所先後擔任會計工作人員、中級會計師、高級會計師及經理及在弘陞投資顧問有限公司擔任董事。此外，馮先生於2008年1月至2010年8月期間在金界控股有限公司(一家於聯交所主板上市公司，股份代號：3918)擔任副總裁；於2011年1月至2014年7月期間在卓爾發展(開曼)控股有限公司(現稱為卓爾智聯集團有限公司，一家於聯交所主板上市公司，股份代號：2098)擔任首席財務官兼公司秘書；於2014年7月至2017年4月期間在江山控股有限公司(一家於聯交所主板上市的公司，股份代號：0295)擔任首席財務官兼公司秘書；於2017年5月至2022年12月30日期間，在北控城市資源集團有限公司(一家於聯交所主板上市的公司，股份代號：3718)擔任財務總監；及於2017年6月至2021年10月期間，在椰豐集團有限公司(一家於聯交所主板上市的公司，股份代號：1695)擔任獨立非執行董事。



## BIOGRAPHICAL DETAILS OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT 董事、監事及高級管理層履歷

**Mr. Hon Leung (韓亮) (“Mr. Hon”)**, aged 40, is an independent non-executive Director and a member of each of the audit committee, the nomination committee and the remuneration committee of the Company. He was appointed as an independent non-executive Director on 21 April 2017. Mr. Hon is an independent non-executive director of China Investment and Finance Group Limited (中國投融資集團有限公司), a company listed on the Main Board of the Stock Exchange (stock code: 1226). Mr. Hon qualified as a certified public accountant by the HKICPA in November 2012. Mr. Hon obtained his bachelor’s degree in accounting and finance from the University of Hong Kong in November 2007. Mr. Hon has extensive experience in accounting. He served as an audit manager in KPMG and as a financial manager in King & Wood Mallesons. In February 2015, Mr. Hon founded William Hon & Co., an accounting firm, where he has been responsible for general management.

**Mr. Liu Shengwen (劉升文) (“Mr. Liu”)**, aged 46, is an independent non-executive Director, a member of the audit committee and the chairman of the remuneration committee of the Company. He was appointed as an independent non-executive Director on 21 April 2017. Mr. Liu is a partner of Da Hua Certified Public Accountants Shenzhen Branch and serves as an independent director of Shenzhen Tech and Ecology & Environment Co., Ltd. (深圳市鐵漢生態環境股份有限公司), a company listed on the Shenzhen Stock Exchange (stock code: 300197). Mr. Liu qualified as a certified public valuer and an accountant by China Appraisal Society (中國資產評估協會) and The Chinese Institute of Certified Public Accountants of the PRC in May 2000 and February 2000, respectively. Mr. Liu obtained a master’s degree in software engineering from Yunnan University (雲南大學) in the PRC in June 2012. Mr. Liu has extensive experience in accounting. He worked at several accounting firms. Mr. Liu was the deputy director of Baker Tilly China Certified Public Accountants Shenzhen Branch and the deputy director of Beijing Tianyuanquan Accounting Firm (北京天圓全會計師事務所) Shenzhen Branch.

**韓亮先生(「韓先生」)**，40歲，本公司獨立非執行董事、審核委員會成員、提名委員會成員及薪酬委員會成員。彼於2017年4月21日獲委任為獨立非執行董事。韓先生現任為中國投融資集團有限公司(一家於聯交所主板上市的公司，股份代號：1226)獨立非執行董事。韓先生於2012年11月獲香港會計師公會認可為執業會計師。韓先生在2007年11月在香港大學取得會計及金融學士學位。韓先生在會計方面有豐富經驗，曾經於畢馬威會計師事務所擔任審計經理，及於金杜律師事務所擔任財務經理。於2015年2月，韓先生創辦了韓亮會計師事務所，一直負責綜合管理。

**劉升文先生(「劉先生」)**，46歲，本公司獨立非執行董事、審核委員會成員及薪酬委員會主席。彼於2017年4月21日獲委任為獨立非執行董事。劉先生現任大華會計師事務所深圳分所合夥人及擔任深圳市鐵漢生態環境股份有限公司(一家深圳證券交易所上市的公司，股份代號：300197)之獨立董事。於2000年5月及2000年2月，劉先生分別獲中國資產評估協會及中國註冊會計師協會認可為註冊資產評估師及會計師及於2012年6月取得中國雲南大學軟件工程碩士學位。劉先生於會計方面有豐富經驗，曾經於多家會計師事務所任職及於天職國際會計師事務所深圳分所擔任副所長和北京天圓全會計師事務所深圳分所副所長。

## BIOGRAPHICAL DETAILS OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT 董事、監事及高級管理層履歷

### SUPERVISORY COMMITTEE

**Mr. Zhu Xiaodong (朱曉東) (“Mr. Zhu”)**, aged 50, was appointed as a Supervisor and elected as the representative of the Shareholders on 11 August 2015, and was subsequently appointed as the chairman of the supervisory committee of the Company (the “**Supervisory Committee**”) on 12 May 2021. Since July 2003, he has been the chief financial officer of Dayuan Tiandi, a property developer, where he has been responsible for the financial management of that company. Mr. Zhu obtained a bachelor’s degree in law from Tianjin Normal University (天津師範大學) in the PRC in July 2001.

**Mr. Liu Bing (劉兵) (“Mr. Liu”)**, aged 50, was appointed as an employee representative Supervisor of the Company on 7 July 2015. Mr. Liu obtained a graduation certificate in audit from Hunan University of Commerce (湖南商學院) in the PRC in June 1995. In addition, he obtained a price appraiser qualification certificate from the Personnel Department of Hunan Province (湖南省人事廳) in the PRC in April 2001. In December 2011, Mr. Liu also became a non-practising member of The Chinese Institute of Certified Public Accountants of the PRC. Prior to joining the Group, Mr. Liu was the deputy office director in Linli Development Reform and Price Bureau (臨澧縣發展改革物價局), the head of the audit department of Shenzhen Shidu Industrial Company Limited (深圳市世都實業有限公司), a risk manager in Shenzhen Zhongkezhi Financing Guarantee Company Limited and the manager of the department of risk management in Shenzhen Wanfeng Weiye Financing Guarantee Company Limited (深圳市萬豐偉業融資擔保有限公司).

### 監事會

朱曉東先生(「朱先生」)，50歲，於2015年8月11日獲委任為監事及獲選為股東代表，其後於2021年5月12日獲委任為本公司監事會(「監事會」)主席。自2003年7月起，彼擔任物業開發商大苑天地財務總監，負責該公司的財務管理。朱先生於2001年7月取得中國天津師範大學法律學士學位。

劉兵先生(「劉先生」)，50歲，於2015年7月7日獲委任為本公司職工代表監事。劉先生於1995年6月取得中國湖南商學院的審計深造證書。此外，彼於2001年4月取得中國湖南省人事廳的價格鑒證師執業資格證書。於2011年12月，劉先生亦成為中國的中國註冊會計師協會非執業會員。在加入本集團前，曾經擔任臨澧縣發展改革物價局的辦公廳副主任、深圳市世都實業有限公司審計部主管、深圳市中科智融資擔保有限公司風險經理及深圳市萬豐偉業融資擔保有限公司風險管理部經理。

## BIOGRAPHICAL DETAILS OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT 董事、監事及高級管理層履歷

**Mr. Sun Luran (孫路然) (“Mr. Sun”)**, aged 30, was appointed as a Supervisor on 12 May 2021. During the period from 12 April 2016 to 12 May 2021, he was a Director of the Company taking an advisory role in the Board in view of his knowledge in finance, understanding in the capital and financial market and financial risk management, which will assist the Board in evaluating and improving the internal control and risk management systems of the Group. He joined Shenzhen Shanhuitong as a risk control manager in May 2016 and has been involved in risk management related work shortly after his graduation from the University of Huddersfield in the United Kingdom in June 2014 and March 2016, where he received his bachelor’s degree in business management and master’s degree in finance, respectively.

### SENIOR MANAGEMENT

**Mr. Li Peng (李鵬)**, for details of Mr. Li Peng’s biography, see “Executive Directors” above.

**Mr. Weng Jianxing (翁建興)**, for details of Mr. Weng Jianxing’s biography, see “Executive Directors” above.

**Ms. Gong Xiaoting (貢曉婷)**, for details of Ms. Gong Xiaoting’s biography, see “Executive Directors” above.

**孫路然先生(「孫先生」)**，30歲，於2021年5月12日獲委任為監事。彼於2016年4月12日至2021年5月12日期間擔任本公司董事，由於其具備財務知識，對資本及金融市場及財務風險管理的了解，彼於董事會內擔任顧問職務，將有助董事會評估及改善本集團的內部控制及風險管理系統。彼於2016年5月加入深圳杉滙通擔任風險控制經理，彼於2014年6月及2016年3月分別獲得英國哈德斯菲爾德大學的商業管理學士學位及金融碩士學位，並於畢業後一直從事風險管理相關工作。

### 高級管理層

**李鵬先生**，有關李鵬先生的履歷詳情，請參閱上文「執行董事」。

**翁建興先生**，有關翁建興先生的履歷詳情，請參閱上文「執行董事」。

**貢曉婷女士**，有關貢曉婷女士的履歷詳情，請參閱上文「執行董事」。

# CORPORATE GOVERNANCE REPORT

## 企業管治報告

The Board is pleased to present the Corporate Governance Report of the Company for the Reporting Period.

### CORPORATE GOVERNANCE PRACTICES

The Group recognises the vital importance of good corporate governance to its success and sustainability. The Company is committed to achieving a high standard of corporate governance practices as an essential component of high quality and has introduced corporate governance practices appropriate to the operation and growth of its business. The Company has applied the principles set out in the Corporate Governance Code (the “CG Code”) as contained in Appendix 15 to the GEM Listing Rules.

During the year ended 31 December 2022, in the opinion of the Board, the Company has complied with all code provisions set out in Part 2 of the CG Code, save and except for the deviation from code provision C.2.1.

Presently, the Company does not have a position with the title “chief executive officer”. The role of general manager of the Company is to carry out the duties of a chief executive officer. Mr. Li Peng is the chairman of the Board and the general manager of the Company. Since Mr. Li Peng has demonstrated suitable management and leadership capabilities along with his thorough understanding of the Group’s business since his appointment as a Director and the general manager of the Company in 2012 and 2015, respectively, the Board believes that vesting both the roles of chairman of the Board and general manager of the Company in Mr. Li can facilitate the execution of the Group’s business strategies and maximizes the effectiveness of its operations. In addition, as all major decisions are made in consultation with the members of the Board and relevant Board committees, and there are three independent non-executive Directors offering independent perspectives, the Board is of the view that there are adequate safeguards in place to ensure sufficient balance of powers within the Board. The Board shall nevertheless review its structure from time to time to ensure that appropriate action is being taken as and when appropriate.

董事會欣然呈報本公司於報告期間的企業管治報告。

### 企業管治常規

本集團認為良好的企業管治對本集團的成功及持續發展至為重要。本公司致力於維持高水準的企業管治慣例，作為高質素的重要元素，並引入適合其業務營運及發展的企業管治常規。本公司已採用載於GEM上市規則附錄十五的企業管治常規規守（「企業管治守則」）所載的原則。

於截至2022年12月31日止年度，董事會認為，本公司一直遵守企業管治守則第2部分所有守則條文，惟對守則條文第C.2.1條的偏離除外。

本公司目前並無職銜為「行政總裁」的職位，本公司的總經理的角色為履行行政總裁的職務，李鵬先生為董事會主席兼總經理。考慮到李鵬先生自彼分別於2012年及2015年獲委任為董事及本公司總經理以來，一直表現出具備合適之管理及領導能力，並且對本集團業務擁有透徹了解，董事會認為，自從李先生同時兼任董事會主席及本公司總經理可促進本集團業務策略之執行及將其營運效率最大化。此外，由於所有重大決策乃經諮詢董事會及相關董事委員會成員後作出，並有三名獨立非執行董事提供獨立見解，董事會認為，已有充足保障確保董事會內權力的充分平衡。儘管如此，董事會仍將不時檢討其架構，以確保於合適的時機採取適當行動。

# CORPORATE GOVERNANCE REPORT

## 企業管治報告

### COMPOSITION AND DUTIES OF THE BOARD

As at 31 December 2022, the Board consisted of nine Directors, comprising three executive Directors, three non-executive Directors and three independent non-executive Directors.

The composition of the Board during the Reporting Period and up to the date of this annual report is as follows:

#### *Executive Directors*

Mr. Li Peng (Chairman)  
Mr. Weng Jianxing  
Ms. Gong Xiaoting

#### *Non-executive Directors*

Mr. Peng Qilei  
Ms. Liu Jing  
Ms. Tong Fangyan (Resigned on 30 March 2023)

#### *Independent Non-executive Directors*

Mr. Fung Che Wai Anthony  
Mr. Hon Leung  
Mr. Liu Shengwen

The powers and duties of the Board include, but are not limited to convening general meetings, reporting the Board's work at general meetings, implementing the resolutions passed at general meetings, determining the Group's business and investment plans, formulating its annual financial budgets and final reports, formulating proposals for profit distributions and for the increase or reduction of the Company's registered capital as well as exercising other powers, functions and duties as conferred by the articles of association of the Company (the "**Article of Association**").

### 董事會的組成及職責

於2022年12月31日，董事會由九名董事組成，包括三名執行董事、三名非執行董事及三名獨立非執行董事。

於報告期內及直至本年報日期，董事會組成如下：

#### *執行董事*

李鵬先生(主席)  
翁建興先生  
貢曉婷女士

#### *非執行董事*

彭期磊先生  
劉敬女士  
仝芳妍女士(於2023年3月30日辭任)

#### *獨立非執行董事*

馮志偉先生  
韓亮先生  
劉升文先生

董事會的權力及職責包括但不限於召開股東大會、於股東大會上匯報董事會的工作、執行於股東大會上通過的決議案、決定本集團業務及投資計劃、制定年度財務預算及決算報告、制定溢利分派及增加或削減本公司註冊資本的方案，以及行使本公司公司章程(「**公司章程**」)所賦予的其他權力、職能及職責。

# CORPORATE GOVERNANCE REPORT

## 企業管治報告

### JOINT COMPANY SECRETARIES

During the Reporting Period, Ms. Gong Xiaoting and Mr. Wong Wai Chiu have been appointed as the joint company secretaries of the Company. Ms. Gong Xiaoting is the executive Director, chief financial officer of the Company and secretary of the Board. Mr. Wong Wai Chiu is an associate director of SWCS Corporate Services Group (Hong Kong) Limited and assists Ms. Gong Xiaoting in company secretarial affairs. Mr. Wong is a fellow of The Hong Kong Chartered Governance Institute, a fellow of The Chartered Governance Institute in the United Kingdom, a member of CPA Australia, a member of the Hong Kong Trustee Association and a Certified Trust Practitioner. Mr. Wong Wai Chiu's primary company contact person is Ms. Gong Xiaoting.

During the Reporting Period, both Ms. Gong Xiaoting and Mr. Wong Wai Chiu have undertaken not less than 15 hours of relevant professional training.

### BOARD COMMITTEES

The Company established three Board committees (the “**Board Committees**”), namely the Audit Committee, the nomination committee (the “**Nomination Committee**”) and the remuneration committee (the “**Remuneration Committee**”) on 25 April 2017. The terms of reference of the Audit Committee, the Nomination Committee and the Remuneration Committee are published on the websites of the Company and the Stock Exchange.

#### Audit Committee

The Audit Committee consists of three independent non-executive Directors, being Mr. Fung Che Wai Anthony, Mr. Hon Leung and Mr. Liu Shengwen. The Audit Committee is chaired by Mr. Fung Che Wai Anthony, who is the independent non-executive Director with the appropriate professional qualifications. The primary duties of the Audit Committee include (but are not limited to) assisting the Board by providing an independent view of the effectiveness of the financial reporting process, internal control and risk management system of the Group, overseeing the audit process, developing and reviewing the Company's policies, performing duties in relation to corporate governance function under code provision A.2.1 of Appendix 15 to the GEM Listing Rules and performing other duties and responsibilities as assigned by the Board.

### 聯席公司秘書

於報告期內，貢曉婷女士及黃偉超先生已獲本公司委任為本公司的聯席公司秘書。貢曉婷女士為本公司執行董事、本公司首席財務官及董事會秘書。黃偉超先生為方圓企業服務集團(香港)有限公司聯席董事，並在公司秘書事務方面協助貢曉婷女士。黃先生為香港公司治理公會資深會員、英國特許公司治理公會資深會員、澳洲會計師公會會員、香港信託人公會會員，亦為一位認可信託專業人員。黃偉超先生於本公司的主要聯絡人為貢曉婷女士。

於報告期內，貢曉婷女士及黃偉超先生均已接受不少於15小時的相關專業培訓。

### 董事委員會

本公司於2017年4月25日成立三個董事委員會(「**董事委員會**」)，即審核委員會、提名委員會(「**提名委員會**」)及薪酬委員會(「**薪酬委員會**」)。審核委員會、提名委員會及薪酬委員會的職權範圍登載於本公司及聯交所網站。

#### 審核委員會

審核委員會由三名獨立非執行董事(即馮志偉先生、韓亮先生及劉升文先生)組成。馮志偉先生為審核委員會主席，並為擁有適當專業資格的獨立非執行董事。審核委員會的主要職責包括但不限於協助董事會，就本集團的財務申報程序、內部控制及風險管理系統的有效性提供獨立意見，監督審核程序，制定及檢討本公司的政策，履行GEM上市規則附錄十五守則條文A.2.1條規定有關企業管治職能的職責以及執行董事會指派的其他職務及職責。

## CORPORATE GOVERNANCE REPORT

### 企業管治報告

During the Reporting Period, the Audit Committee held four meetings to review the quarterly financial results announcement and report for the three months ended 31 March 2022; the interim financial results announcement and report of the Company for the six months ended 30 June 2022; the quarterly financial results announcement and report for the nine months ended 30 September 2022; and the annual financial results announcement and report of the Company for the year ended 31 December 2021 as well as significant issues on the financial reporting and compliance procedures, internal control and risk management systems, and the effectiveness of the Company's internal audit function.

#### Nomination Committee

The Nomination Committee consists of one executive Director, being Mr. Li Peng and two independent non-executive Directors, being Mr. Hon Leung and Mr. Fung Che Wai Anthony. The Nomination Committee is chaired by Mr. Li Peng, the chairman of the Board. The primary function of the Nomination Committee include (but are not limited to): (i) to assess and recommend to the Board suitable persons for appointment as Directors, Board Committee members, chief executive and senior management positions; (ii) in the case of persons for appointment as independent non-executive Director, to assess whether the person meets the criteria of independent non-executive Director as may be defined in the GEM Listing Rules, and also to perform the annual assessment; (iii) to recommend to the Board the succession planning for Directors, in particular the Chairman, chief executive and senior management; and (iv) to ensure that all Directors receive appropriate continuous training programmes.

During the Reporting Period, the Nomination Committee held one meeting to (i) review the structure, size and composition of the Board; (ii) assess the independence of the independent non-executive Directors to determine their eligibility; (iii) review the diversity policy of the Board; and (iv) review the nomination policy.

於報告期內，審核委員會已舉行四次會議，審閱截至2022年3月31日止三個月的季度財務業績公告及報告、本公司截至2022年6月30日止六個月的中期財務業績公告及報告、截至2022年9月30日止九個月的季度財務業績公告及報告；以及本公司截至2021年12月31日止年度的年度財務業績公告及報告以及有關財務匯報及合規程序、內部控制及風險管理系統的重大事宜，以及本公司內部審核功能的有效性。

#### 提名委員會

提名委員會由一名執行董事(即李鵬先生)及兩名獨立非執行董事(即韓亮先生及馮志偉先生)組成。提名委員會的主席為董事會主席李鵬先生。提名委員會的主要職能包括但不限於：(i)評估及向董事會推薦合適人選出任董事、董事委員會成員、最高行政人員及高級管理人員職位；(ii)就出任獨立非執行董事的人士而言，評估該名人士是否符合GEM上市規則所定義的獨立非執行董事的條件，並須每年進行評估；(iii)就董事(尤其是主席)、最高行政人員及高級管理層之繼任計劃向董事會作出建議；及(iv)確保全體董事接受適合的持續培訓。

於報告期內，提名委員會召開了一次會議，以(i)檢討董事會的結構、人數及組成；(ii)評估獨立非執行董事的獨立性以確定彼等的資格；(iii)檢討董事會的多元化政策；及(iv)檢討提名政策。

# CORPORATE GOVERNANCE REPORT

## 企業管治報告

### Remuneration Committee

The Remuneration Committee consists of one non-executive Director, being Mr. Peng Qilei and two independent non-executive Directors, being Mr. Liu Shengwen and Mr. Hon Leung. The Remuneration Committee is chaired by Mr. Liu Shengwen. The primary duties of the Remuneration Committee include (but are not limited to): (i) to review annually and recommend to the Board the remuneration policy and structure for the Directors, chief executive and senior management; (ii) to oversee the performance evaluation of the executive Directors, chief executive and senior management and recommend to the Board their remuneration packages, promotions, specific adjustments in remuneration and/or reward payments, if any; (iii) to make recommendations to the Board on the remuneration of non-executive Directors and to ensure that the level of remuneration for non-executive Directors are linked to their level of responsibilities undertaken and contributions to the effective functioning of the Board; (iv) to review the terms and conditions of service of the executive Directors, chief executive and senior management including their total remuneration package for market competitiveness; and recommend changes to the Board whenever necessary; and (v) to ensure that no Director or any of his/her associates is involved in deciding his/her own remuneration. The Remuneration Committee considers factors such as salaries paid by comparable companies, time commitment and responsibilities of the Directors, employment conditions elsewhere in the Group and desirability of performance-based remuneration.

During the Reporting Period, the Remuneration Committee held one meeting to review the remuneration package of the Directors (including non-executive Directors) and senior management and the remuneration policy of the Company.

### 薪酬委員會

薪酬委員會由一名非執行董事(即彭期磊先生)，兩名獨立非執行董事(即劉升文先生及韓亮先生)組成。薪酬委員會的主席為劉升文先生。薪酬委員會的主要職責包括但不限於：(i)就董事、最高行政人員及高級管理層之薪酬政策及架構，每年檢討並向董事會作出建議；(ii)監察執行董事、最高行政人員及高級管理層之表現評核，並就彼等之薪酬待遇、晉升、薪酬及／或獎金(如有)之特定調整向董事會提出建議；(iii)向董事會建議非執行董事之薪酬，確保非執行董事之薪酬水平與彼等所承擔之責任及維持董事會有效運作所作出之貢獻掛鉤；(iv)定期檢討執行董事、最高行政人員及高級管理層之服務條款及條件，包括薪酬待遇，確保有關安排具市場競爭力。如有需要，須向董事會建議具體調整的方案；及(v)確保概無董事或其任何聯繫人參與釐定其自身薪酬。薪酬委員會考慮之因素包括可資比較公司支付之薪金、各董事付出之時間及所負職責、本集團其他職位之僱用條件，以及是否適宜推出與業績掛鉤之酬金等。

於報告期內，薪酬委員會舉行了一次會議，以檢討董事(包括非執行董事)及高級管理層之薪酬待遇及本公司的薪酬政策。



# CORPORATE GOVERNANCE REPORT

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### REMUNERATION POLICY

The primary goal of the Group's remuneration policy for executive Directors is to enable the Company to reflect their individual performance by a reasonable remuneration package. The remuneration package includes basic salary, performance and other benefits. Remuneration of the independent non-executive Directors mainly includes the director's fee which is a matter for the Board to decide by reference to the duties and responsibilities of the independent non-executive Directors and their experience.

The Group provides employees and Directors with fair and equitable remuneration and benefits based on individual performance, experience and market benchmarks. The Group have formulated a set of employee performance appraisal mechanisms and makes appropriate salary adjustments every year according to employee performance to reduce the loss of talent.

During the Reporting Period, the Group has no share incentive schemes.

### ATTENDANCE RECORD OF DIRECTORS AND BOARD COMMITTEE MEMBERS

The attendance record of each Director at the Board meetings, Board Committees meetings and general meetings of the Company held during the Reporting Period is set out in the table below:

Name of Director	董事姓名	Board 董事會	Audit Committee 審核委員會	Nomination Committee 提名委員會	Remuneration Committee 薪酬委員會	General Meeting 股東大會
Mr. Li Peng	李鵬先生	12/12	-	1/1	-	2/2
Mr. Weng Jianxing	翁建興先生	12/12	-	-	-	2/2
Ms. Gong Xiaoting	貢曉婷女士	12/12	-	-	-	2/2
Mr. Peng Qilei	彭期磊先生	12/12	-	-	1/1	2/2
Ms. Liu Jing	劉敬女士	12/12	-	-	-	2/2
Ms. Tong Fangyan	仝芳妍女士	12/12	-	-	-	2/2
Mr. Fung Che Wai Anthony	馮志偉先生	12/12	4/4	1/1	-	2/2
Mr. Hon Leung	韓亮先生	12/12	4/4	1/1	1/1	2/2
Mr. Liu Shengwen	劉升文先生	12/12	4/4	-	1/1	2/2

### 薪酬政策

本集團對執行董事薪酬政策的主要目標是讓本公司透過提供合理薪酬組合反映其個人表現。薪酬組合包括基本薪金、績效及其他福利。獨立非執行董事的薪酬主要包括董事袍金，而該董事袍金乃由董事會經參考獨立非執行董事的職務及職責以及彼等的經驗而釐定。

本集團根據個人表現、經驗和市場基準，為員工與董事提供公平公正的報酬和福利。本集團已制定一套員工績效考核機制，每年按照員工表現作出適當薪酬調整，以減低人才流失。

於報告期內，本集團並無股權激勵計劃。

### 董事及董事委員會成員出席記錄

於報告期內，各董事出席本公司董事會會議、董事委員會會議及股東大會的記錄載於下表：

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### CONTINUOUS TRAINING AND PROFESSIONAL DEVELOPMENT OF DIRECTORS

### 董事持續培訓及專業發展

During the Reporting Period, each Director participated in continuous professional development to develop and refresh his/her knowledge and skills, details of which are summarised as follows:

於報告期內，各董事都參與了持續專業發展，以發展及更新彼等的知識與技能，詳情概述如下：

Reading materials regarding updates of new rules and regulations  
閱讀有關新規則及法規之最新資料

Name of Director	董事姓名	
Mr. Li Peng	李鵬先生	√
Mr. Weng Jianxing	翁建興先生	√
Ms. Gong Xiaoting	貢曉婷女士	√
Mr. Peng Qilei	彭期磊先生	√
Ms. Liu Jing	劉敬女士	√
Ms. Tong Fangyan	仝芳妍女士	√
Mr. Fung Che Wai Anthony	馮志偉先生	√
Mr. Hon Leung	韓亮先生	√
Mr. Liu Shengwen	劉升文先生	√

### CODE OF CONDUCT FOR SECURITIES TRANSACTIONS BY DIRECTORS AND SUPERVISORS

### 董事及監事進行證券交易的行為守則

The Company has adopted a code of conduct for securities transactions by the Directors and supervisors (the “Supervisors”) of the Company (the “Code of Conduct”) on terms no less exacting than the required standard of dealings as set out in Rules 5.48 to 5.67 of the GEM Listing Rules. Specific enquiries have been made to all the Directors and the Supervisors, and all the Directors and the Supervisors have confirmed that they have complied with the Code of Conduct throughout the Reporting Period.

本公司已採納有關董事及本公司監事(「監事」)進行證券交易的行為守則(「行為守則」)，其條款不遜於GEM上市規則第5.48至5.67條所載的買賣必守標準。本公司已向全體董事及監事作出特定查詢，全體董事及監事已確認於整個報告期間均已遵守行為守則。

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### INDEPENDENT NON-EXECUTIVE DIRECTORS

During the Reporting Period, the Group at all times met the requirements of the GEM Listing Rules relating to the appointment of at least three independent non-executive Directors representing one-third of the Board with one of whom possessing appropriate professional qualifications or accounting or related financial management expertise.

The Company has received written annual confirmation from each of the independent non-executive Directors in respect of his independence in accordance with the independence guidelines set out in Rule 5.09 of the GEM Listing Rules. The Company confirms all independent non-executive Directors are independent in accordance with the independence guidelines.

### DIRECTORS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The Board acknowledged its responsibility of preparing the financial statements for the Reporting Period of the Company.

The Board is responsible for the clear and fair assessment for the quarterly, interim and annual reports and other disclosures according to the GEM Listing Rules and other regulatory requirements. The senior management has provided the Board with all necessary explanations and information for the Board to make an implementation assessment of the Company's financial data and position and for the Board's consideration and approval.

### AUDITOR'S REMUNERATION

The remuneration paid to the Company's external auditors by the Company in respect of audit services and non-audit services for the Reporting Period is set out as follows:

Type of services	Amount of fees (HK\$)	服務類型	費用(港元)
Audit services	1,430,000	審核服務	1,430,000
Non-audit services	397,281	非審核服務	397,281
<b>Total</b>	<b>1,827,281</b>	<b>合計</b>	<b>1,827,281</b>

### 獨立非執行董事

於報告期內，本集團一直符合GEM上市規則有關委任至少三名獨立非執行董事(佔董事會三分之一)，其中至少一名獨立非執行董事須具備合適專業資格或會計或相關財務管理專業知識的規定。

本公司已接獲各獨立非執行董事根據GEM上市規則第5.09條規定所載的獨立性指引就其獨立性而呈交的年度書面確認。本公司確信所有獨立非執行董事均符合獨立性指引的獨立性。

### 董事對財務報表承擔的責任

董事會已確認其承擔編製本公司於報告期內財務報表的責任。

董事會負責就季度、中期及年度報告及其他根據GEM上市規則及其他監管規定須予披露事項，呈報清晰及明確的評估。高級管理層已向董事會提供有關必要的解釋及資料，以便董事會就本公司的財務數據及狀況作出知情評估，以供董事會考慮及審批。

### 核數師酬金

於報告期內，本公司就審核服務及非審核服務向本公司外聘核數師支付的酬金概述如下：

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### PURCHASE, SALE OR REDEMPTION OF LISTED SECURITIES OF THE COMPANY

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

### INFORMATION DISCLOSURE

Regarding the disclosure of inside information and internal control measures, the Company understands its duties under the GEM Listing Rules and the Securities and Futures Ordinance (the “SFO”), and adheres to the important principle of timely publication of inside information. The Company abides by the “Guidelines on Disclosure of Inside Information” published by the Securities and Futures Commission of Hong Kong (the “SFC”), and has developed a complete system of internal procedures and information disclosure policy for processing and publication of information in order to ensure the timely, accurate and appropriate disclosure of relevant information to the public and regulatory authorities. The Company is required to disclose inside information as soon as reasonably practicable in accordance with the SFO and the GEM Listing Rules. The Company conducts its affairs with close regard to the “Guidelines on Disclosure of Inside Information” issued by the SFC. The Company also included in its information disclosure policies a strict prohibition on the unauthorised use of confidential or inside information. The Board will determine further escalation and appropriate handling the dissemination of inside information.

### BOARD DIVERSITY POLICY

The Company has adopted a board diversity policy to have a well diversified Board by considering a number of factors, including but not limited to gender, age, race, language, cultural background, educational background, industry experience and professional experience.

As at 31 December 2022, the Board comprises nine Directors, covering different genders and has a broad age distribution and a diverse mix of age, background, knowledge and skills. As at 31 December 2022, the Board had 3 female members out of the total 9 Board members, accounting for one-third of the Board. The Board targets to maintain at least two female representation and will consider to appoint more female Directors in the future should there are suitable candidates. The Nomination Committee considers that, appropriate balance has been struck among the Board members in terms of gender, skills, experience and perspectives. The Company will also ensure that there is gender diversity when recruiting staff at mid to senior level of the Group so that it will have a pipeline of female senior management and potential successors to the Board in the future.

### 購回、出售或贖回本公司上市證券

於報告期內，本公司及其任何附屬公司概無購回、出售或贖回本公司任何上市證券。

### 消息披露

關於披露內幕消息和內部監控措施，本公司知悉其在GEM上市規則及證券及期貨條例（「證券及期貨條例」）下的責任，並遵從及時公佈內幕消息的重要原則。本公司遵守香港證券及期貨事務監察委員會（「證監會」）公佈的「內幕消息披露指引」，並設立了一套完備的內部流程和消息披露政策處理和公佈消息，以保證及時向公眾及監管機構披露準確適宜的相關消息。本公司須根據證券及期貨條例及GEM上市規則在合理切實可行的範圍內盡快披露內幕消息。本公司在處理事務時，嚴格遵循證監會刊發的「內幕消息披露指引」。本公司亦在其消息披露政策內載有嚴格禁止在未經授權下使用機密資料或內幕消息的規定。董事會將決定是否需進一步上報及適當處理內幕消息的發佈。

### 董事會成員多元化政策

本公司已採納董事會成員多元化政策，透過考慮多項因素，包括但不限於性別、年齡、種族、語言、文化背景、教育背景、行業經驗及專業經驗，務求達致董事會成員多元化。

於2022年12月31日，董事會包括九名董事，涵蓋不同性別，年齡分佈廣泛，在年齡、背景、知識及技能方面均不相同。於2022年12月31日，董事會9名成員中有3名女性成員，佔董事會成員的三分之一。董事會致力維持至少兩名女性成員，倘有合適人選，將考慮於日後委任更多女性董事。提名委員會認為董事會成員在性別、技能、經驗及觀點方面已達致適當平衡。本公司亦將在招聘本集團中高層員工時確保性別多元化，使其在未來將擁有一批女性高級管理人員及董事會的潛在繼任者。

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Name of Directors	董事姓名	Age		Gender		Education Background			
		30-45	46-60	Male	Female	Legal	Accounting/ Finance/ Economic	Management	Others
		30至45歲	46至60歲	男性	女性	法律	會計/ 金融/ 經濟	管理	其他
Li Peng	李鵬		✓	✓		✓			
Weng Jianxing	翁建興		✓	✓				✓	
Gong Xiaoting	貢曉婷	✓			✓		✓		
Peng Qilei	彭期磊		✓	✓				✓	
Liu Jing	劉敬		✓		✓		✓		
Tong Fangyan	仝芳妍	✓			✓				✓
Fung Che Wei, Anthony	馮志偉		✓	✓			✓		
Liu Shengwen	劉升文		✓	✓			✓		✓
Hon Leung	韓亮	✓		✓			✓		

### RESPONSIBILITIES, ACCOUNTABILITIES AND CONTRIBUTIONS OF THE BOARD AND MANAGEMENT

The Board is responsible for the leadership and control of the Company and oversees the Group's businesses, strategic decisions and performance and is collectively responsible for promoting the success of the Company by directing and supervising its affairs. The Directors take decisions objectively in the joint interests of the Company and the Shareholders. The Board has delegated to the general manager of the Company, and through him, to the senior management of the Company the authority and responsibility for the day-to-day management and operation of the Group. In addition, the Board has established Board committees and has delegated to these Board committees various responsibilities as set out in their respective terms of reference. Further details of these committees are set out in section headed "Board Committees" in this annual report.

### 董事會及管理層的責任、問責性及貢獻

董事會負責領導及監控本公司，監督本集團的業務、戰略規劃及表現，並集體負責透過統管及監管本公司事務以促使其成功發展。董事以本公司及股東的共同利益為依歸作出客觀決定。董事會已授予本公司總經理權力及責任，並透過其授予本公司高級管理層權力及責任，以管理本集團的日常事務及經營業務。此外，董事會已設立董事委員會，並已授予該等董事委員會列載於彼等各自職權範圍內的各項責任。該等委員會的進一步詳情載於本年報中「董事委員會」一節。

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### 企業管治報告

The Board reserves for its decision all major matters relating to policy matters, strategies and budgets, internal control and risk management, material transactions (in particular those that may involve conflict of interests), financial information, appointment of directors and other significant operational matters of the Company. Responsibilities relating to implementing decisions of the Board, directing and coordinating the daily operation and management of the Company are delegated to the management.

All the Directors, including the non-executive Directors and the independent non-executive Directors, have brought a wide spectrum of valuable business experience, knowledge and professional skill to the Board for its efficient and effective functioning.

In compliance with code provision B.1.4 of the CG Code which became effective on 1 January 2022, the Board has resolved to adopt a Board Independence Evaluation Mechanism, to ensure independent view and input are available to the Board. The Board Independence Evaluation Mechanism includes various measures to ensure independent views and input are available to the Board.

The Board shall at all times comprise at least three independent non-executive Directors that represent at least one-third of the Board, such that there is always a strong element of independence on the Board which can effectively exercise independent judgement. Each independent non-executive Director is required to provide an annual confirmation of his/her independence to the Company and the nomination committee of the Company is responsible to assess the independence of each independent non-executive Director at least annually.

董事會對涉及政策事宜、策略及預算、內部監控及風險管理、重大交易(特別是可能涉及利益衝突的交易)、財務資料、委任董事及本公司其他重大運作事宜的所有重要事宜保留決策權。有關執行董事會決策、指導及協調本公司日常營運及管理的職責轉授予管理層。

全體董事(包括非執行董事及獨立非執行董事)已為董事會的高效及有效運作帶來廣泛有價值的業務經驗、知識及專業技能。

根據於2022年1月1日起生效的企業管治守則的守則條文第B.1.4條的規定，董事會已通過採納董事會獨立性評估機制，以確保董事會可獲得獨立的觀點和意見。董事會獨立性評估機制包括各種措施，以確保董事會可獲得獨立的觀點及意見。

董事會於任何時候應至少由三名獨立非執行董事組成，彼等至少佔董事會的三分之一，從而使董事會具有高度獨立性，可有效行使獨立判斷。每名獨立非執行董事須每年向本公司確認其獨立性，本公司之提名委員會至少負責每年評估每名獨立非執行董事的獨立性。

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All the Directors, including the independent non-executive Directors, are given equal opportunity and channels to communicate and express their views to the Board and have separate and independent access to the management of the Group in order to make informed decisions. All Directors have full and timely access to all the information of the Company and may, upon request, seek independent professional advice in appropriate circumstances, at the Company's expenses for discharging their duties to the Company.

The chairman of the Board will hold meetings with the independent non-executive Directors without the involvement of other Directors at least annually to discuss any issues and concerns.

Any Director or his/her associate who has a conflict of interest in a matter to be considered by the Board will be dealt with by a physical Board meeting rather than by written resolutions. Such Director will be required to declare his/her interests before the meeting and abstain from voting and not counted towards the quorum on the relevant resolutions. Independent non-executive Directors who, and whose associates, have no material interest in the matter should attend the relevant Board meeting.

The Board has reviewed and considered that the Board Independence Evaluation Mechanism is effective in ensuring that independent views and input are provided to the Board during the year ended 31 December 2022.

All the Directors shall ensure that they carry out duties in good faith, in compliance with applicable laws and regulations, and in the interest of the Company and the Shareholders at all times. The CG Code requires the Directors to disclose the number and nature of offices held in public companies or organizations and other significant commitments as well as their identity and the time involved to the issuer. The Directors have agreed to disclose their commitments to the Company in a timely manner and the Board regularly reviews the contribution required from each Director to perform his/her responsibilities to the Company.

The Company has arranged appropriate liability insurance coverage for the Directors in relation to legal proceedings against the Directors.

全體董事(包括獨立非執行董事)皆有平等機會及渠道與董事會溝通及表達彼等的意見，並可獨立接觸本集團管理層，以便作出知情決定。全體董事均可全面並及時獲得本公司所有資料及可應要求在適當情況下尋求獨立專業意見，以向本公司履行其職責，費用由本公司承擔。

董事會主席將至少每年於沒有其他董事參與的情況下與獨立非執行董事舉行會議，討論任何問題及關切。

任何董事或其聯繫人倘於董事會審議的事宜中存在利益衝突，將通過實體董事會會議而非書面決議案來處理。該董事將被要求於會議前聲明其利益及放棄投票，且不被計入相關決議案的法定人數。於有關事宜中本身及其聯繫人均沒有重大利益的獨立非執行董事應出席相關董事會會議。

董事會已審閱及認為，截至2022年12月31日止年度，董事會獨立性評估機制有效地確保向董事會提供獨立的觀點及意見。

所有董事須確保彼等秉誠履行職責，遵守適用法律及法規，並於任何時候均以本公司及股東的利益行事。企業管治守則要求董事須披露其於公眾公司或組織所擔任職位的數目及性質以及其他重大承擔以及彼等的身份及為發行人投入的時間。董事已同意及時向本公司披露其承擔，而董事會定期審閱各董事在履行其對本公司的責任時所作出之貢獻。

本公司已就針對董事提起的法律訴訟安排適當的董事責任保險保障。

# CORPORATE GOVERNANCE REPORT

## 企業管治報告

### CORPORATE GOVERNANCE FUNCTIONS

The Board is responsible for the corporate governance functions. During the Reporting Period, the Board has discharged the following corporate governance duties:

- to develop and review the Company's policies and practices on corporate governance;
- to review and monitor the training and continuous professional development of the Directors and the senior management;
- to review and monitor the Company's policies and practices on compliance with legal and regulatory requirements;
- to develop, review and monitor the code of conduct applicable to employees and the Directors; and
- to review the Company's compliance with the CG Code and disclosure in the corporate governance report in the annual report of the Company.

### RISK MANAGEMENT AND INTERNAL CONTROL

During the Reporting Period, the Group is committed to maintaining comprehensive risk management and internal control systems that enhance the Company's overall strategy and promote the Company's risk control capabilities while addressing various risks, including credit risks, liquidity risks, interest risks, operational risks and legal compliance risks. During the Reporting Period, the Group has implemented a comprehensive and effective risk management system with stringent procedures and measures in place, including multi-level assessments and approval processes.

The Company has set up an internal audit department to analyze and evaluate the Company's risk management and internal control systems. The results of internal audits and reviews will be reported to the Audit Committee and the Board. Within the scope of review on internal control, no significant control defects have been found. The review results have been reported to the Audit Committee and the Board.

### 企業管治職能

董事會負責企業管治職能。於報告期內，董事會已履行下列企業管治職責：

- 制定及檢討本公司的企業管治政策及常規；
- 檢討及監察董事及高級管理人員的培訓及持續專業發展；
- 檢討及監察本公司在遵守法律及監管規定方面的政策及常規；
- 制定、檢討及監察適用於僱員及董事的操守準則；及
- 檢討本公司遵守企業管治守則的情況及在本公司年報內的企業管治報告內的披露。

### 風險管理及內部監控

於報告期間，本集團致力維持全面的風險管理和內部控制系統，務求在處理各種風險(包括信貸風險、流動資金風險、利率風險、營運風險及法律合規風險)的同時，加強本公司的整體策略及提升本公司風險控制能力。於報告期內，本集團已實施一套全面和有效的風險管理系統，配備嚴格程序和措施，包括實施多層評估和批核程序。

本公司設有內部審核部門以履行分析及評估本公司的風險管理及內部監控系統。內部審核及審閱的結果會呈報審核委員會及董事會。在內部監控審閱範圍內，並無發現重大監控缺陷。審閱結果已呈報予審核委員會及董事會。



## CORPORATE GOVERNANCE REPORT

### 企業管治報告

The Board oversees and manages the overall risks associated with our operations. During the Reporting Period, the Board has reviewed the effectiveness of risk management and internal control systems of the Group. The Board considered the risk management and internal control systems are effective and adequate in all material aspects in both design and operations. The Board oversees the risk management and internal control systems of the Group on an ongoing basis. The systems are designed to manage rather than eliminate the risk of failure to achieve business objectives and provide only reasonable but not absolute assurance against material misstatement or loss.

The Company has developed and adopted different risk management procedures and guidelines with a clear division of power and responsibility. The Company would conduct self-assessment each year to confirm that all departments and the Company have properly complied with the risk management and internal control policy.

During the Reporting Period, all departments conducted regular internal control evaluation to identify risks with potential impact on the Group's business and other aspects including major operational and financial procedures, regulatory compliance and information security. The risk assessment results and the proposed internal control measures have been submitted to the senior management and the general manager of the Company for review and approval. The senior management and the general manager of the Company are also responsible for supervising the effectiveness of implementation and future execution of the risk control measurement.

董事會監察並管理與我們營運有關的整體風險。於報告期內，董事會檢討了本集團風險管理及內部監控系統的有效性，董事會認為風險管理及內部監控系統的設計及運作均在所有重大方面屬有效及足夠。董事會會持續監督本集團的風險管理及內部監控系統。該系統旨在管理而非清除未能達到業務目標的風險，亦僅可就重大失實陳述或損失提供合理而非絕對的保證。

本公司已建立並採納不同及明確劃分權利和責任的風險管理程序及指引。本公司每年進行自我評估以確認所有的部門及本公司已經恰當遵守風險管理和內部監控政策。

於報告期內，所有的部門進行定期內部控制評估以識別對本集團業務及其他方面包括主要運營和財務程序、法規遵從及信息安全，有潛在影響的風險。風險評估結果及建議內部監控措施會提交本公司高級管理層及總經理審批。本公司高級管理層及總經理亦負責監督風險控制措施的施行成效及未來執行。

# CORPORATE GOVERNANCE REPORT

## 企業管治報告

### WHISTLEBLOWING POLICY

During the Reporting Period, The Board has adopted a whistleblowing policy (the “**Whistleblowing Policy**”). The purpose of the Whistleblowing Policy is to (i) foster a culture of compliance, ethical behaviour and good corporate governance across the Group; and (ii) promote the importance of ethical behaviour and encourages the reporting of misconduct, unlawful and unethical behavior. The nature, status and the results of the complaints received under the Whistleblowing Policy are reported to the chairman of the Audit Committee or the company secretaries. No incident of fraud or misconduct that have material effect on the Group’s financial statements or overall operations for the year ended 31 December 2022 has been discovered. The Whistleblowing Policy is reviewed annually by the Audit Committee to ensure its effectiveness.

### COMMUNICATIONS WITH SHAREHOLDERS AND INVESTORS

The Company considers that effective communication with the Shareholders is essential for enhancing investor relations and investor understanding of the Group’s business performance and strategies. The Company also recognizes the importance of transparency and timely disclosure of corporate information, which enables the Shareholders and investors to make the best investment decisions.

In order to promote effective communication, the Company maintains a website at “www.fyleasing.com”, where extensive information and updates on the Group’s business developments and operations, financial information, corporate governance practices and other information are available for public access.

Shareholders and investors may send written enquiries or requests to the Company as follows:

Address: Room 1603, Cheung Kei Building, No. 128 Xinzhou 11th Street, Futian District Shenzhen, Guangdong The PRC

Email: jgzx@fyleasing.com

Enquiries are dealt with in an informative and timely manner.

### 舉報政策

報告期內，董事會已採納舉報政策（「**舉報政策**」）。舉報政策旨在(i)於整個本集團培養合規、道德行為及良好企業管治；及(ii)宣傳道德行為的重要性及鼓勵舉報行為不當、非法及不道德行為。根據舉報政策所接獲的投訴的性質、狀況及處理結果須向審核委員會主席或公司秘書匯報。截至2022年12月31日止年度，概無發現對本集團的財務報表或整體營運產生重大影響的欺詐或不當行為事件。審核委員會每年檢討舉報政策，以確保其成效。

### 與股東及投資者溝通

本公司認為，與股東保持有效溝通，對促進投資者關係及加深投資者對本集團業務表現及策略了解至為重要。本公司亦明白保持透明度和適時披露公司資料的重要性，因其有利於股東及投資者作出最佳投資決策。

為提高溝通效率，本公司設有網站「www.fyleasing.com」，涉及本集團業務發展及運作、財務資料、企業管治常規及其他大量的資料和更新均載於該網站供公眾查閱。

股東及投資者可通過如下方式向本公司寄發書面查詢或要求：

地址：中國廣東省深圳市福田區新洲十一街128號祥祺大廈1603室

電子郵件：jgzx@fyleasing.com

本公司會儘快處理及詳細解答查詢。

## CORPORATE GOVERNANCE REPORT

### 企業管治報告

The Board welcomes views of the Shareholders and encourages them to attend general meetings to raise any concerns they might have with the Board or the management directly. Board members and appropriate senior staff of the Group are available at the meetings to answer any questions raised by the Shareholders.

The Board has reviewed the shareholders' communication policy and its effectiveness was confirmed. With the continuing Epidemic situation, the manner of engagement with the Shareholders will be scrutinised from time to time.

#### Shareholders' Rights to Propose Resolutions

When the Company convenes a general meeting, the Board, the Supervisory Committee, or the Shareholders individually or jointly holding more than 3% of the total number of shares of the Company shall have the right to propose resolutions. Shareholders individually or jointly holdings 3% or more of the shares of the Company may submit ad hoc proposals in writing to the convener of the general meeting 10 days before the convening of the general meeting. The convener shall issue a supplemental notice of the general meeting within two days upon receipt of the proposals and announce the contents of the ad hoc proposals. If the ad hoc proposal does not comply with Article 59 of the Articles of Association according to the view of the convener after his/her reviewing and the convener decides not to include this ad hoc proposal into the agenda, the convener shall issue a notice for not including this ad hoc proposal into the agenda within two days and specify the reasons; and at the same time, the convener shall make explanation at this general meeting, and make announcement on the content of ad hoc proposal and the explanation of the convener and as well as the resolutions of general meeting after general meeting.

Except for circumstances provided in the above paragraph, the convener, after issuing the notice and announcement of the general meeting, shall neither revise the proposals stated in the notice of general meetings nor add new proposals.

董事會歡迎股東提出意見，並鼓勵彼等出席股東大會以直接就其對董事會或管理層的任何存疑作出提問。董事會成員及本集團相關高級職員會出席大會，解答股東的任何提問。

董事會已檢討股東通訊政策的成效，並確認該政策行之有效。由於新冠病毒疫情持續，我們將不時密切監察與股東聯繫的方式。

#### 股東提出提案的權利

本公司召開股東大會，董事會、監事會或單獨或合計持有本公司股份總數3%以上股份的股東有權提出提案。單獨或者合計持有本公司3%或以上股份的股東，可以在股東大會召開10日前提出臨時提案並書面提交股東大會召集人。召集人應當在收到提案後2日內發出股東大會補充通知，公告臨時提案的內容。召集人審核後，認為臨時提案不符合公司章程則第五十九條規定，決定不將臨時提案列入會議議程的，應當在收到提案後2日內發佈不將該臨時提案列入會議議程的通知，並說明具體原因；同時，應當在該次股東大會上進行解釋和說明，並將臨時提案內容和召集人的說明在股東大會結束後與股東大會決議一併公告。

除前段規定的情形外，召集人在發出股東大會通知公告後，不得修改股東大會通知中已列明的提案或增加新的提案。

# CORPORATE GOVERNANCE REPORT

## 企業管治報告

If a notice of general meeting does not specify the proposed resolutions or does not comply with Article 59 of the Articles of Association, no voting for resolutions shall be carried out at the general meeting.

### Shareholders' Right to Requisite a Meeting

Shareholders requesting an extraordinary general meeting or the Shareholders class meeting shall abide by the following procedures:

- (a) Shareholders individually or jointly holding more than 10% of shares of the Company are entitled to request the Board in writing to convene an extraordinary general meeting. The Board shall, in accordance with the requirements of laws, administrative regulations and the Articles of Association, reply with a written opinion to state whether it agrees or disagrees to convene an extraordinary general meeting within 10 days upon receipt of the request.
- (b) If the Board agrees to convene the extraordinary general meeting, it shall issue a notice of convening the extraordinary general meeting within five days after the date of the resolution of the Board. Any changes made to the original proposal in the notice shall be agreed by the relevant Shareholders. If the Board disagrees to convene the extraordinary general meeting, or does not reply within 10 days upon receipt of the proposal, Shareholders individually or jointly holding more than 10% of the shares of the Company are entitled to request the Supervisory Committee in writing to convene an extraordinary general meeting.
- (c) If the Supervisory Committee agrees to convene the extraordinary general meeting, it shall issue a notice of convening the extraordinary general meeting within five days upon receipt of the proposal. Any changes made to the original proposals in the notice shall be agreed by the relevant Shareholders. If the Supervisory Committee does not issue the notice of general meeting within the prescribed period, it shall be deemed as the Supervisory Committee not convening and not holding the extraordinary general meeting. Then the Shareholders individually or jointly holding more than 10% of the shares of the Company for more than 90 consecutive days are entitled to convene and hold the meeting themselves.

股東大會通知中未列明或不符合公司章程第五十九條規定的提案，股東大會不得進行表決並作出決議。

### 股東召集會議的權利

股東要求召集股東特別大會或者類別股東會議，應當按照下列程序辦理：

- (a) 單獨或者合計持有本公司10%以上股份的股東有權向董事會請求召開股東特別大會，並應當以書面形式向董事會提出。董事會應當根據法律、行政法規和公司章程的規定，在收到請求後10日內提出同意或不同意召開股東特別大會的書面反饋意見。
- (b) 董事會同意召開股東特別大會的，應當在作出董事會決議後的5日內發出召開股東特別大會的通知，通知中對原提案的任何變更，應當徵得相關股東的同意。董事會不同意召開股東特別大會，或者在收到提案後10日內未作出反饋的，單獨或者合計持有本公司10%以上股份的股東有權向監事會提議召開股東特別大會，並應當以書面形式向監事會提出請求。
- (c) 監事會同意召開股東特別大會的，應在收到提案5日內發出召開股東特別大會的通知，通知中對原提案的任何變更，應當徵得相關股東的同意。監事會未在規定期限內發出股東大會通知的，視為監事會不召集和舉行股東特別大會，連續90日以上單獨或者合計持有本公司10%以上股份的股東有權自行召集和舉行大會。

# CORPORATE GOVERNANCE REPORT

## 企業管治報告

### POLICY ON PAYMENT OF DIVIDENDS

The Company has adopted a dividend policy to provide the Board with a guidance to the Board on whether to declare and distribute dividends. In order to keep sufficient reserves for the future development of the Company, the Board will appraise its dividend policy based on the operations and earnings, cash flow, financial position, capital and other reserve requirements and surplus, contractual restrictions and its overall financial conditions and any other conditions or factors that the Board considers relevant, so as to determine or recommend dividends for any financial year and also the number, amount and form of dividends paid. Any final dividend for a financial year will be subject to the Shareholders' approval.

### AMENDMENTS TO THE ARTICLES OF ASSOCIATION

There was no amendment to the Articles of Association during the Reporting Period.

### 派息政策

本公司已採納股息政策，以董事會決定是否宣佈及派發股息方面提供指引。為確保本公司的未來發展保留足夠的儲備，董事會將根據本公司的營運及盈利、現金流量、財務狀況、資本及其他儲備要求及盈餘、合約限制及其整體財務狀況以及董事會認為有關的任何其他條件或因素，來評估股息政策，以決定或建議任何財政年度是否派發股息，及派發股息的次數、金額及形式。而於財政年度的任何股息將須待股東批准後，方可作實。

### 公司章程修訂

於報告期內，公司章程並無修訂。

## REPORT OF THE DIRECTORS

### 董事會報告

The Board is pleased to present the report of the Directors for the Reporting Period to the Shareholders.

#### PRINCIPAL ACTIVITIES

The Group is principally engaged in the provision of finance leasing, factoring, advisory services and customer referral services and the supply of medical equipment in the PRC. The Group is also involved in other areas, such as 5G Business and energy storage business.

#### MAJOR CUSTOMERS AND SUPPLIERS

For the Reporting Period, the aggregated sales of the Group to the top five customers accounted for 58.34% (2021: 33.57%) of the total income of the Group, and the sales of the Group to the largest customer accounted for 36.18% (2021: 13.31%).

For the Reporting Period, the aggregated purchases of the Group from the top five suppliers accounted for 69.83% (2021: 100.00%) of the total purchases of the Group, and the purchases of the Group from the largest supplier accounted for 62.76% (2021: 39.20%).

During the Reporting Period, none of the Directors, their respective close associates or any Shareholder (which to the knowledge of the Directors owns more than 5% of the Company's issued share capital) had any interest in any of the top five customers or suppliers of the Group.

#### MAJOR SUBSIDIARIES

Particulars of major subsidiaries of the Company are set out in note 32 to the consolidated financial statements.

董事會欣然向股東提呈於報告期內的董事會報告。

#### 主要業務

本集團主要在中國從事提供融資租賃、保理、諮詢服務及客戶轉介服務及供應醫療設備，本集團亦在其他的領域展開嘗試，如5G業務及儲能業務。

#### 主要客戶及供貨商

於報告期內，本集團向五大客戶作出的總銷售額佔本集團總收入的58.34% (2021年：33.57%) 及本集團向最大客戶作出的銷售額佔36.18% (2021年：13.31%)。

於報告期內，本集團向五大供貨商作出的總採購額佔本集團總採購額的69.83% (2021年：100.00%) 及本集團向最大供貨商作出的採購額佔62.76% (2021年：39.20%)。

於報告期內，董事、彼等各自之緊密聯繫人或就董事所知擁有本公司5%以上已發行股本的任何股東概無在本集團的五大客戶或供貨商中擁有任何權益。

#### 主要附屬公司

本公司之主要附屬公司詳情載於綜合財務報表附註32。

# REPORT OF THE DIRECTORS

## 董事會報告

### FINANCIAL HIGHLIGHTS

The annual results highlights of the Group for the Reporting Period and the latest five financial years are set out on page 5 of this annual report.

### FINANCIAL STATEMENTS

The results of the Group for the Reporting Period as at that date are set out in the consolidated financial statements on pages 108 to 268 of this annual report.

### BUSINESS REVIEW AND PERFORMANCE

A review of the business of the Group during the Reporting Period and a discussion on the Group's future business development are provided in the Chairman's Statement on pages 6 to 7 of this annual report. A discussion on the key financial performance indicators of the Group for the Reporting Period is provided in the section headed "Management Discussion and Analysis" on pages 8 to 18 of this annual report. The review and discussion therein form part of this Report of the Directors.

### RESERVES

Details of movements in reserves of the Group during the Reporting Period are set out in the consolidated statement of changes in equity in this annual report and details of reserves distributable to the Shareholders are set out in note 34 to the consolidated financial statements. The Company's reserves available for distribution as at 31 December 2022 was RMB80.83 million.

### 財務摘要

本集團於報告期內及最近五個財政年度的年度業績摘要載於本年報第5頁。

### 財務報表

本集團於報告期內的業績載於本年報第108至268頁的綜合財務報表。

### 業務回顧及表現

本集團於報告期內的業務回顧及本集團未來業務發展的討論載於本年報第6至7頁的主席報告。本集團於報告期內的關鍵財務表現指標討論，載於本年報第8至18頁的「管理層討論及分析」一節。當中之回顧及討論構成本董事會報告之一部分。

### 儲備

本集團於報告期內儲備變動之詳情載於本年報綜合權益變動表，而可供分派予股東儲備的詳情則載於綜合財務報表附註34。於2022年12月31日，本公司可供分派儲備金額為人民幣80.83百萬元。

# REPORT OF THE DIRECTORS

## 董事會報告

### PROPERTIES, PLANT AND EQUIPMENT

Details of movements in properties, plant and equipment of the Group for the Reporting Period are set out in note 14 to the consolidated financial statements.

### SHARE CAPITAL

The H Shares were successfully listed on GEM of the Stock Exchange on 23 May 2017 (the “**Listing Date**”). The Company issued an aggregate of 89,840,000 H Shares by way of public offering. From the Listing Date to the date of this annual report, there was no change in the share capital of the Company.

### DIVIDEND

The Board did not recommend a payment of final dividend for the year ended 31 December 2022 (2021: RMB0.013).

As at the date of this annual report, there is no arrangement that a Shareholder has waived or agreed to waive any dividends.

### TAX RELIEF

The Directors are not aware of tax relief and exemption available to the Shareholders by reason of their holding in the Company's listed securities.

### SUFFICIENCY OF THE PUBLIC FLOAT

Based on the information publicly available to the Company and to the knowledge of the Directors, the Company has maintained the prescribed public float under Rule 11.23 of the GEM Listing Rules during the Reporting Period and up to the date of this annual report.

### 物業、廠房及設備

本集團於報告期內的物業、廠房及設備變動之詳情載於綜合財務報表附註14。

### 股本

H股於2017年5月23日(「上市日期」)在聯交所GEM成功上市。本公司以公開發售方式發行合共89,840,000股H股。自上市日期至本年報日期，本公司無任何股本的變動。

### 股息

董事會不建議派發截至2022年12月31日止年度的末期股息(2021年：人民幣0.013元)。

於本年報日期，概無股東放棄或同意放棄任何股息的安排。

### 稅項減免

董事並不知悉任何因持有本公司上市證券而提供予股東的稅項減免及豁免。

### 公眾持股量充足

根據本公司所得公開資料顯示及據董事所知，於報告期內及直至本年報日期期間，本公司一直維持GEM上市規則第11.23條所訂明的公眾持股量。



# REPORT OF THE DIRECTORS

## 董事會報告

### CONTRACTS OF SIGNIFICANCE

During the Reporting Period, save as disclosed herein, there were no contracts of significance (i) in relation to the Group's business between the Company or any of its subsidiaries and a controlling shareholder (as defined in the GEM Listing Rules) or any of its subsidiaries; or (ii) for provision of services to the Group by a controlling shareholder or any of its subsidiaries.

### DIRECTORS

The composition of the Board during the Reporting Period and up to the date of this annual report is as follows:

#### *Executive Directors*

Mr. Li Peng (Chairman)

Mr. Weng Jianxing

Ms. Gong Xiaoting

#### *Non-executive Directors*

Mr. Peng Qilei

Ms. Liu Jing

Ms. Tong Fangyan (Resigned on 30 March 2023)

#### *Independent Non-executive Directors*

Mr. Fung Che Wai Anthony

Mr. Hon Leung

Mr. Liu Shengwen

As Ms. Tong Fangyan intends to devote more time to her other personal affairs, she has resigned as a non-executive Director with effect from 30 March 2023.

According to the Articles of Association, all the Directors shall be elected by the general meeting for a term of three years, and are eligible for re-election upon expiry of their terms. Each of the Directors (including the non-executive Directors and the independent non-executive Directors) was either appointed or re-elected at the Company's annual general meeting held on 12 May 2021 or appointed at general meeting to the expiration of the term of the third session of the Board Committee (as the case may be).

### 重大合約

於報告期內，除本年報所披露者外，概無存續(i)與本公司或其任何附屬公司與控股股東(定義見GEM上市規則)或其任何附屬公司之間的本集團業務相關；或(ii)就控股股東(或其任何附屬公司)向本集團提供服務訂立的任何重大合約。

### 董事

於報告期內及直至本年報日期，董事會組成如下：

#### *執行董事*

李鵬先生(主席)

翁建興先生

貢曉婷女士

#### *非執行董事*

彭期磊先生

劉敬女士

仝芳妍女士(於2023年3月30日辭任)

#### *獨立非執行董事*

馮志偉先生

韓亮先生

劉升文先生

仝芳妍女士因希望投放更多時間於個人其它事務，已辭任非執行董事，自2023年3月30日生效。

根據公司章程，全體董事須由股東大會選舉，任期三年，並符合資格可於任期屆滿時重選連任。已在本公司於2021年5月12日舉行之股東週年大會上獲委任或重選連任之各董事(包括非執行董事及獨立非執行董事)的任期為三年，或自股東大會通過其委任之日起至第三屆董事會任期屆滿為止(視情況而定)。

# REPORT OF THE DIRECTORS

## 董事會報告

### BIOGRAPHICAL DETAILS OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT

The biographical details of the Directors, the Supervisors and the senior management of the Group are set out in the section headed "Biographical Details of Directors, Supervisors and Senior Management" in this annual report.

### CHANGES IN DIRECTORS' AND SUPERVISORS' INFORMATION

There is no change in the Directors' and Supervisors' information required to be disclosed pursuant to Rule 17.50A(1) of the GEM Listing Rules.

### DIRECTORS' AND SUPERVISORS' SERVICE CONTRACTS

Each of the Directors and the Supervisors has entered into a service contract with the Company for a term of three years (for those appointed or re-elected at the Company's annual general meeting held on 12 May 2021) or for a term commencing from the date of the general meeting at which his/her appointment was approved to the expiration of the term of the third session of the Board/Supervisory committee (as the case may be).

The Company has not entered into/executed any service contract/letter of appointment with any Director or Supervisor which is not terminable by the Company within one year without payment of compensation, other than statutory compensation.

### INTERESTS IN SIGNIFICANT TRANSACTIONS, ARRANGEMENTS OR CONTRACTS AND SERVICE CONTRACTS OF DIRECTORS AND SUPERVISORS

None of the Directors, the Supervisors or their respective associated entities had a material interests, directly or indirectly, in any transactions, arrangements or contracts of significance (except service contracts) concerning the business of the Group subsisted as at 31 December 2022 or entered into with the Company or any of its controlling companies or subsidiaries during the Reporting Period.

During the Reporting Period, there was no subsisting arrangement to which the Group is a party and whose objects are to enable the Directors to acquire benefits by means of the acquisition of shares in, or debentures of the Company.

### 董事、監事及高級管理層履歷

本集團有關董事、監事及高級管理層的履歷詳情載於本年報「董事、監事及高級管理層履歷」一節。

### 董事及監事資料變更

概無根據GEM上市規則第17.50A(1)條規定須予披露之董事及監事資料變更。

### 董事及監事的服務合約

各董事及監事已與本公司訂立服務合約，已在本公司於2021年5月12日舉行之股東週年大會上獲委任或重選連任之董事及監事的任期為三年，或任期自股東大會通過其委任之日起至第三屆董事會／監事會(視情況而定)任期屆滿為止。

本公司概無與任何董事或監事訂立／簽訂不可由本公司於一年內在毋須給予賠償(法定賠償除外)而終止的服務合約／委任函。

### 董事及監事於重大交易、安排或合約的權益及服務合約

各董事、監事或彼等各自關聯實體並無於2022年12月31日存續或於報告期間與本公司或其任何控股公司或附屬公司訂立之與本集團業務有關的任何重大交易、安排或合約(服務合約除外)中直接或間接擁有重大權益。

於報告期間，概無本集團作為訂約一方及目的為使董事透過收購本公司股份或債券的方式獲得利益之現有安排。

# REPORT OF THE DIRECTORS

## 董事會報告

### PERMITTED INDEMNITY PROVISION

A permitted indemnity provision for the benefit of the Directors and the management of the Group is currently in force and was in force throughout the Reporting Period. Throughout the Reporting Period, the Company has maintained appropriate directors and management liability insurance cover providing indemnity against liabilities, including liabilities in respect of legal actions against the Directors and the management of the Group arising from or incidental to the execution of duties of his/her offices.

### EQUITY-LINKED AGREEMENTS

No equity-linked agreements were entered into by the Group, or existed, during the Reporting Period.

### REMUNERATION OF DIRECTORS, SUPERVISORS AND FIVE HIGHEST PAID INDIVIDUALS

During the Reporting Period, details of the remuneration of the Directors, the Supervisors and the five highest paid individuals of the Company are set out in note 13 to the consolidated financial statements.

Emoluments paid or payable to members of the senior management of the Company were within the following band:

		2022 2022年 Number of individual(s) 人數	2021 2021年 Number of individual(s) 人數
Nil to HK\$1,000,000	零至1,000,000港元	4	4

No Director, Supervisor or senior management had waived or had agreed to waive any emoluments during the Reporting Period.

### 獲准許之彌償條文

為董事及本集團管理層訂立之獲准許彌償條文於報告期內一直生效且現時正在生效。於整個報告期內，本公司已購買適當之董事及管理層責任保險，其包括為責任提供彌償（包括有關針對董事及本集團管理層因彼等履行職務或與之有關而提出的法律行動之責任）。

### 股權掛鈎協議

本集團並無訂立任何股權掛鈎協議且於報告期內不存在任何股權掛鈎協議。

### 董事、監事酬金及五名最高薪酬人士

於報告期內，董事、監事薪酬及本公司五名最高薪酬人士詳情載於綜合財務報表附註13。

已付或應付予本公司高級管理層成員的酬金介乎以下幅度：

	2022 2022年 Number of individual(s) 人數	2021 2021年 Number of individual(s) 人數
Nil to HK\$1,000,000	4	4

於報告期內，概無董事、監事或高級管理人員放棄或同意放棄任何酬金。

# REPORT OF THE DIRECTORS

## 董事會報告

### DIRECTORS' AND SUPERVISORS' INTERESTS IN COMPETING BUSINESS

During the Reporting Period, none of the Directors and Supervisors had any interest in any business which was in competition or was likely to compete, directly or indirectly with the business of the Group which would be required to be disclosed under the GEM Listing Rules..

### MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the business of the Group were entered into or in existence during the Reporting Period.

### PURCHASE, SALE OR REDEMPTION OF THE COMPANY'S LISTED SECURITIES

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

### BANK BORROWINGS AND THE MATURITY PROFILE OF BORROWINGS

During the Reporting Period, the Group does not have bank borrowings.

### MAJOR RISKS AND UNCERTAINTIES

The Group is exposed to various risks in its ordinary course of business, including credit risk, liquidity risk, interest risk, operational risk and legal and compliance risk. The Group carries out risk management with the support for sustainable development of the business and enhancement of the Group's value as the strategic objectives, and has established and continually improved a comprehensive risk management system.

### 董事及監事於競爭業務之權益

於報告期內，董事及監事概無於與本集團之業務直接或間接構成競爭或可能構成競爭之業務中擁有任何根據GEM上市規則而需披露的權益。

### 管理合約

於報告期內，並無就本集團全部或絕大部分業務訂立任何管理及行政合約，亦不存在任何此等合約。

### 購買、出售或贖回本公司上市證券

於報告期內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

### 銀行借款及借款到期情況

於報告期內，本集團並無銀行借貸。

### 主要風險及不確定因素

本集團於其日常業務過程中面對各種風險，包括信貸風險、流動資金風險、利率風險、運營風險以及法律與合規風險。本集團以支撐業務持續發展和提升本集團價值為戰略目標進行風險管理，建立並不斷完善全面的風險管理體系。

# REPORT OF THE DIRECTORS

## 董事會報告

### COMPLIANCE WITH LAWS AND REGULATIONS

The Group persists in maintaining good corporate governance and operating in compliance with the laws and integrity through abidance by relevant laws and regulations, industry regulations and business ethics. For the Reporting Period and up to the date of this annual report, the Company has not been a party to any material legal, arbitral or administrative proceedings, and the Company was not aware of any pending or threatened legal, arbitral or administrative proceedings against the Company or any of the Directors which could have a material adverse effect on the Group's operations or financial condition.

### MATERIAL LEGAL PROCEEDINGS

During the Reporting Period, to the best of the information, knowledge and belief of the Directors after making all reasonable enquiries, the Company was not involved in any legal litigation or arbitration of material importance in which it served as a defendant.

### SOCIAL RESPONSIBILITIES AND SERVICES AND ENVIRONMENTAL POLICY

As a financial service provider, the Group is not involved in business that will generate air, water and land pollutions which are regulated by the applicable laws and regulations in the PRC. No hazardous waste was produced by the Group in its course of business for the Reporting Period. The Group complies with the relevant laws and regulations in environmental protection and impact on the environment has always been a major focus of the Group.

The Group is committed to the long-term sustainability of its businesses and the communities with which it engages. The Group pursues this business approach by managing the business prudently and executing management decisions with due care and attention.

### RELATED PARTY TRANSACTIONS

Details of the related party transactions undertaken in the normal course of business are set out in note 35 to the Consolidated Financial Statements. None of the related party transactions are required to comply with any of the reporting, announcement or independent shareholders' approval requirements under the GEM Listing Rules.

### 遵守法律及法規

本集團堅定維持良好企業管治，並依法誠信經營，遵守相關法律法規，行業監管規則及商業信用規則。於報告期內及直至本年報日期，本公司並無涉及任何重大法律、仲裁或行政訴訟，且本公司並不知悉任何針對本公司或任何董事並可能對本集團的營運或財務狀況產生重大不利影響的尚未了結或面臨威脅的法律、仲裁或行政訴訟。

### 重大法律程序

於報告期內，董事在作出一切合理查詢後，就彼等所深知、盡悉及確信，本公司並無涉及其作為被告的任何重大法律訴訟或仲裁。

### 社會責任與服務及環境政策

作為一家金融服務供應商，本集團並無涉及受中國適用法律及法規規管的可造成空氣、水和土地污染的業務。於報告期間，本集團於其業務過程中概無產生任何有害廢物。本集團遵守有關環保的法律及法規，同時，對環境的影響一直以來是本集團關注的重點。

本集團致力維持其業務及所在社區之長期可持續發展。本集團審慎管理業務，並盡責專注地執行管理決策，以推動此業務模式。

### 關連方交易

有關於正常業務過程中所進行關連方交易的詳情載於綜合財務報表附註35。概無該等關連方交易須遵守GEM上市規則項下之有關申報、公告或獨立股東批准規定。

# REPORT OF THE DIRECTORS

## 董事會報告

### DONATION

No charitable and other donations were made by the Group during the Reporting Period (2021: nil).

### RELATIONSHIP WITH EMPLOYEES, CUSTOMERS AND SUPPLIERS

Details of the Group's relationship with its employees, customers and suppliers are set out in the "Environmental, Social and Governance Report" in this annual report.

### PRE-EMPTIVE RIGHTS

Pursuant to the Articles of Association and the laws of the PRC, the Company is not subject to any pre-emptive rights requiring it to propose new issues to its existing Shareholders in proportion to their shareholdings.

### PENSION SCHEME

According to applicable PRC laws and regulations, the Company has made contributions to the social security fund for its employees based on a certain percentage of salaries standard. The Company makes and accrues contributions on a monthly basis to the pension plans, which are mainly sponsored by the related government authorities that are responsible for the pension liability to retired employees. Under such plans, the Company has no other significant legal or constructive obligations for retirement benefits beyond the said contributions, which are expensed as incurred.

### EVENTS AFTER THE REPORTING PERIOD

As from 31 December 2022 to the date of this annual report, no significant events have occurred.

### AUDITOR

The financial statements have been audited by BDO Limited who will retire and, being eligible, offer themselves for re-appointment at the forthcoming annual general meeting of the Company.

There has been no change of the auditor of the Company in the past three years.

### 捐贈

於報告期內，本集團並無作出慈善及其他捐贈（2021：無）。

### 與僱員、客戶及供應商之關係

本集團與其僱員、客戶及供應商之關係詳情載於本年報內的「環境、社會及管治報告」。

### 優先購買權

根據公司章程及中國相關法律，本公司無須受制於任何規定其須按持股比例向現有股東建議作出新發行的優先購買權。

### 退休金計劃

根據適用中國法律及法規，本公司已向社會保險基金按照工資標準的若干比例為僱員作出供款。該等退休金計劃主要由有關政府機構發起；本公司按月向該等退休金計劃作出並累積供款，再由有關機構負責向已退休僱員支付退休金。除上述於產生時支銷的供款外，根據該等計劃，本公司就退休福利並無任何其他重大法定或推定義務。

### 報告期間後事項

自2022年12月31日至本年報日期，無重大期後事項。

### 核數師

香港立信德豪會計師事務所有限公司已審核財務報表，並即將於本公司應屆股東週年大會上任滿告退，惟符合資格且願意獲續聘任。

於過往三年，本公司核數師並無變動。

# REPORT OF THE DIRECTORS

## 董事會報告

### DISCLOSURE OF INTEREST

#### Interests and short positions held by substantial Shareholders and other persons in the shares and underlying shares of the Company

As at 31 December 2022, to the best knowledge of the Directors, the following persons or corporations (other than the Directors, Supervisors or chief executives of the Company) had the following interests or short position in the shares and underlying shares of the Company as recorded in the register required to be kept by the Company pursuant to Section 336 of the SFO:

### 權益披露

#### 主要股東及其他人士於本公司股份及相關股份中的權益及淡倉

於2022年12月31日，據董事所深知，以下人士或法團(董事、監事或本公司最高行政人員除外)於本公司股份及相關股份中擁有下列須記錄於本公司根據證券及期貨條例第336條須予以存置的登記冊內之權益或淡倉：

Name of Shareholder 股東名稱/姓名	Class of shares 股份類別	Nature of interest 權益性質	Number of shares interested in the relevant class of shares of the Company <sup>(1)</sup> 於本公司 相關類別股份中 擁有權益的 股份數目 <sup>(1)</sup>		Number of shares interested in the total share capital of the Company <sup>(1)</sup> 於本公司 股本總額中 擁有權益的 股份數目 <sup>(1)</sup>	
			Percentage (approximate) 百分比 (概約)	Percentage (approximate) 百分比 (概約)		
Dayuan Tiandi <sup>(2)</sup> 大苑天地 <sup>(2)</sup>	Domestic shares 內資股	Beneficial owner 實益擁有人	80,000,000 (L)	66.67%	80,000,000 (L)	22.26%
Mr. Zhao Dehua ("Mr. Zhao") <sup>(2)</sup> 趙得驊先生(「趙先生」) <sup>(2)</sup>	Domestic shares 內資股	Interest of a controlled corporation 受控法團的權益	80,000,000 (L)	66.67%	80,000,000 (L)	22.26%
Mr. Gong Liang ("Mr. Gong") <sup>(2)</sup> 貢亮先生(「貢先生」) <sup>(2)</sup>	Domestic shares 內資股	Interest of a controlled corporation 受控法團的權益	80,000,000 (L)	66.67%	80,000,000 (L)	22.26%
Shenzhen Zhonglian Financial Holding Investment Development Co., Ltd. ("Shenzhen Zhonglian") <sup>(3)</sup> 深圳眾聯金控投資發展有限公司 (「深圳眾聯」) <sup>(3)</sup>	Unlisted foreign shares 非上市外資股	Beneficial owner 實益擁有人	70,445,200 (L)	47.12%	70,445,200 (L)	19.60%
	Domestic shares 內資股	Beneficial owner 實益擁有人	5,000,000 (L)	4.17%	5,000,000 (L)	1.39%

# REPORT OF THE DIRECTORS

## 董事會報告

Name of Shareholder 股東名稱/姓名	Class of shares 股份類別	Nature of interest 權益性質	Number of shares interested in the relevant class of shares of the Company <sup>(1)</sup> 於本公司相關類別股份中擁有權益的股份數目 <sup>(1)</sup>	Percentage (approximate) 百分比(概約)	Number of shares interested in the total share capital of the Company <sup>(1)</sup> 於本公司股本總額中擁有權益的股份數目 <sup>(1)</sup>	Percentage (approximate) 百分比(概約)
Hainan Mujing Chengyuan Technology Partnership (Limited Partnership) ("Mujing Chengyuan") <sup>(3)</sup> 海南木景誠苑科技合夥企業(有限合夥)(「木景誠苑」) <sup>(3)</sup>	Unlisted foreign shares 非上市外資股	Interest of a controlled corporation 受控法團的權益	70,445,200 (L)	47.12%	70,445,200 (L)	19.60%
	Domestic shares 內資股	Interest of a controlled corporation 受控法團的權益	5,000,000 (L)	4.17%	5,000,000 (L)	1.39%
Mr. Gong Changjiu <sup>(3)</sup> 宮長久先生 <sup>(3)</sup>	Unlisted foreign shares 非上市外資股	Interest of a controlled corporation 受控法團的權益	70,445,200 (L)	47.12%	70,445,200 (L)	19.60%
	Domestic shares 內資股	Interest of a controlled corporation 受控法團的權益	5,000,000 (L)	4.17%	5,000,000 (L)	1.39%
Mr. Xu Dongsheng ("Mr. Xu") <sup>(3)</sup> 許東升先生(「許先生」) <sup>(3)</sup>	Unlisted foreign shares 非上市外資股	Interest of a controlled corporation 受控法團的權益	70,445,200 (L)	47.12%	70,445,200 (L)	19.60%
	Domestic shares 內資股	Interest of a controlled corporation 受控法團的權益	5,000,000 (L)	4.17%	5,000,000 (L)	1.39%



# REPORT OF THE DIRECTORS

## 董事會報告

Name of Shareholder 股東名稱／姓名	Class of shares 股份類別	Nature of interest 權益性質	Number of shares interested in the relevant class of shares of the Company <sup>(1)</sup> 於本公司 相關類別股份中 擁有權益的 股份數目 <sup>(1)</sup>		Number of shares interested in the total share capital of the Company <sup>(1)</sup> 於本公司 股本總額中 擁有權益的 股份數目 <sup>(1)</sup>	
			Percentage (approximate) 百分比 (概約)	Percentage (approximate) 百分比 (概約)		
Beijing Youke Yu Technology Development Co., Ltd. ["Youke Yu"] <sup>(4)</sup> 北京優科玉科技發展有限公司 (「優科玉」) <sup>(4)</sup>	Unlisted foreign shares 非上市外資股	Beneficial owner 實益擁有人	46,714,200 (L)	31.25%	46,714,200 (L)	13.00%
Beijing Xinmao Licheng Trading Co., Ltd. ["Xinmao Licheng"] <sup>(4)</sup> 北京鑫茂立成商貿有限公司 (「鑫茂立成」) <sup>(4)</sup>	Unlisted foreign shares 非上市外資股	Interest of a controlled corporation 受控法團的權益	46,714,200 (L)	31.25%	46,714,200 (L)	13.00%
Mr. Guo Lidong ["Mr. Guo"] <sup>(4)</sup> 郭立冬先生(「郭先生」) <sup>(4)</sup>	Unlisted foreign shares 非上市外資股	Interest of a controlled corporation 受控法團的權益	46,714,200 (L)	31.25%	46,714,200 (L)	13.00%
Mr. Yan Wenge ["Mr. Yan"] <sup>(4)</sup> 晏文革先生(「晏先生」) <sup>(4)</sup>	Unlisted foreign shares 非上市外資股	Interest of a controlled corporation 受控法團的權益	46,714,200 (L)	31.25%	46,714,200 (L)	13.00%

# REPORT OF THE DIRECTORS

## 董事會報告

Name of Shareholder 股東名稱／姓名	Class of shares 股份類別	Nature of interest 權益性質	Number of shares interested in the relevant class of shares of the Company <sup>(1)</sup>	Percentage (approximate) 百分比 (概約)	Number of shares interested in the total share capital of the Company <sup>(1)</sup>	Percentage (approximate) 百分比 (概約)
			於本公司 相關類別股份中 擁有權益的 股份數目 <sup>(1)</sup>		於本公司 股本總額中 擁有權益的 股份數目 <sup>(1)</sup>	
Beijing Hengsheng Rongcheng Trading Co., Ltd. <sup>(5)</sup> 北京恆盛融誠商貿有限公司 <sup>(5)</sup>	Unlisted foreign shares 非上市外資股	Beneficial owner 實益擁有人	32,340,600 (L)	21.63%	32,340,600 (L)	9.00%
Ms. Wu Yue <sup>(5)</sup> 武悅女士 <sup>(5)</sup>	Unlisted foreign shares 非上市外資股	Interest of a controlled corporation 受控法團的權益	32,340,600 (L)	21.63%	32,340,600 (L)	9.00%
KKC Capital Limited	H shares H股	Investment manager 投資經理	9,408,000 (L)	10.47%	9,408,000 (L)	2.62%
KKC Capital SPC – KKC Capital High Growth Fund Segregated Portfolio	H shares H股	Beneficial owner 實益擁有人	9,408,000 (L)	10.47%	9,408,000 (L)	2.62%
A Plus Capital Management Limited	H shares H股	Investment manager 投資經理	9,318,000 (L)	10.37%	9,318,000 (L)	2.59%
Tiger Capital Fund SPC – Tiger Global SP	H shares H股	Beneficial owner 實益擁有人	9,318,000 (L)	10.37%	9,318,000 (L)	2.59%

# REPORT OF THE DIRECTORS

## 董事會報告

### Notes:

- (1) The letter "L" denotes the person's long position in the shares. As at 31 December 2022, the Company issued a total of 359,340,000 shares, including 120,000,000 domestic shares, 89,840,000 H shares and 149,500,000 unlisted foreign shares.
- (2) Dayuan Tiandi is owned as to 55% by Mr. Zhao and 45% by Mr. Gong. By virtue of the SFO, Mr. Zhao and Mr. Gong are deemed to be interested in the shares held by Dayuan Tiandi.
- (3) Shenzhen ZhongLian is owned as to 90% by Mujing Chengyuan and 10% by Mr. Gong Changjiu. Mujing Chengyuan is in turn owned as to 51% by Mr. Gong Changjiu and 49% by Mr. Xu. By virtue of the SFO, Mr. Gong Changjiu and Mr. Xu are deemed to be interested in the shares held by Shenzhen ZhongLian.
- (4) Youke Yu is owned as to 20% by Mr. Guo and 80% by Xinmao Licheng. Xinmao Licheng is in turn owned as to 50% by Mr. Guo and 50% by Mr. Yan. By virtue of the SFO, Xinmao Licheng, Mr. Guo and Mr. Yan are deemed to be interested in the shares held by Youke Yu.
- (5) Beijing Hengsheng Rongcheng Trading Co., Ltd. is wholly owned by Ms. Wu Yue. By virtue of the SFO, Ms. Wu Yue is deemed to be interested in the shares held by Beijing Hengsheng Rongcheng Trading Co., Ltd..

Save as disclosed above, as at 31 December 2022, the Directors were not aware of any other person or corporation which had any interest or short position in the shares or underlying shares of the Company as recorded in the register required to be kept by the Company under Section 336 of the SFO.

### 附註：

- (1) 字母「L」指該人士於股份的好倉。於2022年12月31日，本公司總共發行了359,340,000股股份，包括120,000,000股內資股、89,840,000股H股及149,500,000股非上市外資股。
- (2) 大苑天地由趙先生及貢先生分別擁有55%及45%。根據證券及期貨條例，趙先生與貢先生被視為於大苑天地持有的股份中擁有權益。
- (3) 深圳眾聯由木景誠苑與宮長久先生分別擁有90%及10%，而木景誠苑由宮長久先生與許先生分別擁有51%及49%。根據證券及期貨條例，宮長久先生及許先生被視為於深圳眾聯持有的股份中擁有權益。
- (4) 優科玉由郭先生與鑫茂立成分別擁有20%及80%，而鑫茂立成由郭先生與晏先生分別擁有50%及50%。根據證券及期貨條例，鑫茂立成、郭先生與晏先生被視為於優科玉持有的股份中擁有權益。
- (5) 北京恆盛融誠商貿有限公司由武悅女士全資擁有。根據證券及期貨條例，武悅女士被視為於北京恆盛融誠商貿有限公司持有的股份中擁有權益。

除上文所披露者外，於2022年12月31日，董事並不知悉任何其他人士或法團於本公司股份或相關股份中擁有任何須記錄於本公司根據證券及期貨條例第336條須予以存置的登記冊內的權益或淡倉。

## REPORT OF THE DIRECTORS

### 董事會報告

#### Interests and short positions held by Directors, Supervisors and chief executives of the Company in the shares, underlying shares and debentures of the Company and its associated corporations

As at 31 December 2022, none of the Directors, Supervisors or chief executive of the Company had an interest or short position in the shares, underlying shares or debentures of the Company or its associated corporation as recorded in the register required to be kept by the Company under Section 352 of the SFO, or as otherwise notified to the Company and the Stock Exchange pursuant to the required standard of dealings by directors of listed issuers as referred to in Rule 5.46 of the GEM Listing Rules (which shall be deemed to apply to the Supervisors to the same extent as it applies to the Directors).

By Order of the Board

**FY Financial (Shenzhen) Co., Ltd.**

**Li Peng**

*Chairman*

Shenzhen, the PRC, 30 March 2023

#### 董事、監事及本公司最高行政人員於本公司及其相聯法團之股份、相關股份及債權證的權益及淡倉

於2022年12月31日，概無任何董事、監事或本公司最高行政人員於本公司或其相聯法團的股份、相關股份或債權證中，擁有任何記錄於本公司根據證券及期貨條例第352條須予存置之登記冊所登記的權益或淡倉，或根據GEM上市規則第5.46條所述上市發行人董事進行買賣的規定準則（有關規定被視為同樣適用監事，適用程度與董事相同）須知會本公司及聯交所的權益或淡倉。

承董事會命

**富銀融資租賃(深圳)股份有限公司**

**李鵬**

*主席*

中國深圳，2023年3月30日

# REPORT OF THE SUPERVISORY COMMITTEE

## 監事會報告

In 2022, the Supervisory Committee executed its supervising function earnestly, safeguarded the rights and interests of the Shareholders and the Company and carried out its work in a diligent and proactive manner pursuant to the provisions of the Company Law of the PRC, the Articles of Association, the rules of procedures of the Supervisory Committee and the GEM Listing Rules.

The Supervisory Committee comprises three members, namely Mr. Zhu Xiaodong, Mr. Liu Bing and Mr. Sun Luran. The chairman of the Supervisory Committee is Mr. Zhu Xiaodong.

### I. MEETINGS OF THE SUPERVISORY COMMITTEE

During the Reporting Period, the Supervisory Committee held four meetings in total. Such meetings were held in compliance with the requirements of relevant regulations and the Articles of Association and with proper service of notice and quorum. Major matters considered and reviewed by the Supervisory Committee include:

- Review of the annual report of 2021, the first quarterly report, the interim report and the third quarterly report for 2022.
- Review of the financial budget plan for 2021, the resolution on profit and dividend distribution plan for 2021 and the financial budget proposal for 2022.
- Considering and approving the work report of the Supervisory Committee for 2021.

As at 31 December 2022, members of the Supervisory Committee attended and observed all general meetings and Board meetings in accordance with laws and monitored the matters considered at the Board meetings and general meetings and the compliance with laws and regulations of procedures. During the Reporting Period, there was no incident where the Supervisors made representations to the Directors or sued the Directors on behalf of the Company.

於2022年，監事會根據中國公司法、公司章程、《監事會議事規則》及GEM上市規則的相關規定，認真履行監督職責，維護股東及本公司的權益，勤勉主動地開展工作。

監事會由三名成員朱曉東先生、劉兵先生及孫路然先生組成。監事會主席為朱曉東先生。

### I. 監事會會議情況

於報告期內，監事會共舉行會議四次。會議乃遵守相關法規和公司章程規定舉行，並妥善發出通知及召開。監事會審議及審查的主要事項包括：

- 審查2021年年度報告、2022年第一季度報告、中期報告及第三季度報告。
- 審查2021年度財務決算方案、2021年度利潤及股息分配議案及2022年度財務預算之決議案。
- 審議並通過2021年監事會工作報告。

於2022年12月31日，監事會成員依法出席及列席了所有股東大會和董事會會議，對董事會會議及股東大會的議事事項及程序的合法性和合規性實施監督。於報告期內，本公司並無發生監事代表公司向董事交涉或對董事起訴的事項。

# REPORT OF THE SUPERVISORY COMMITTEE

## 監事會報告

### II. INDEPENDENT OPINIONS OF THE SUPERVISORY COMMITTEE ON RELEVANT MATTERS

#### 1. Financial report

The 2022 financial report of the Company prepared under the Hong Kong Financial Reporting Standards has been audited by BDO Limited and BDO Limited has issued an unqualified audit report. The financial report fairly and truly reflects the Company's financial position as at 31 December 2022 and the financial performance and cash flow in 2022.

#### 2. Internal control

During the Reporting Period, the Company continued to strengthen and improve the construction of its internal control system. The comprehensiveness and effectiveness of the Company's internal control were continuously improved. The Supervisory Committee was not aware of any material defect in the Company's internal control system or its implementation.

#### 3. Implementation of the resolutions of general meetings

The Supervisory Committee had no objection to all such reports and resolutions submitted by the Board to general meetings for consideration and approval in 2022. The Supervisory Committee supervised the implementation of the resolutions of the general meetings of the Shareholders and considered that the Board had prudently implemented the resolutions of general meetings.

### II. 監事會對有關事項的獨立意見

#### 1. 財務報告

本公司按照香港財務報告準則編製的2022年度財務報告已經香港立信德豪會計師事務所有限公司審核，而其已出具了標準無保留意見的審計報告，真實公平地反映本公司於2022年12月31日的財務狀況以及2022年度的財務表現和現金流量。

#### 2. 內部控制

於報告期內，本公司繼續加強及完善內部控制體系建設。本公司內部控制的健全性和有效性不斷提高。監事會尚未於本公司內部控制系統或其執行方面發現存在任何重大缺陷。

#### 3. 股東大會決議執行情況

監事會對董事會2022年內提交股東大會審議的各項報告和提案並無異議。監事會對股東大會決議的執行情況進行監督，認為董事會已謹慎執行股東大會的有關決議。

## REPORT OF THE SUPERVISORY COMMITTEE

### 監事會報告

#### 4. Operations in Compliance with Laws and Regulations

During the Reporting Period, the operations of the Company were normal and reasonable and were in compliance with applicable laws, regulations, rules and the Articles of Association. The Supervisory Committee was not aware of non-compliance with laws, regulations or the Articles of Association nor of behaviors that were detrimental to the interests of the Company and the Shareholders as a whole committed by the Directors and the senior management of the Company in discharging their duties.

**FY Financial (Shenzhen) Co., Ltd.**

Supervisory Committee

30 March 2023

#### 4. 依法合規經營

於報告期內，本公司運營正常及合理，並遵守適用法律、法規、規則及公司章程。監事會並無發現董事及本公司高級管理人員於履職時存在違反法律法規、公司章程或損害本公司及股東整體利益的行為。

**富銀融資租賃(深圳)股份有限公司**

監事會

2023年3月30日

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### PREPARATION BASIS AND SCOPE

In accordance with the disclosures requirements under the “comply or explain” provisions as to the Appendix 20 “Environmental, Social and Governance Reporting Guide” (the “**ESG Guide**”) of the GEM Listing Rules, this environmental, social and governance report (the “**ESG Report**”) covers the overall performance of the Group in environmental, social and governance (the “**ESG**”) aspects during the period from 1 January 2022 to 31 December 2022 (the “**Reporting Period**”). The ESG Guide index is set out in the Appendix of this ESG Report, which is presented in accordance with the “comply or explain” provisions of the GEM Listing Rules during the Reporting Period.

The Group highly values the importance of making appropriate disclosure of corporate information to all the stakeholders and believes that high level of transparency is the key to building confidence with the stakeholders. Therefore, in this ESG Report, it highlighted the sustainable achievements in the following areas to give the stakeholders a better understanding of what the Group has done to protect the environment and promote social harmony:

### 編製基準及範圍

本環境、社會及管治報告(「**環境、社會及管治報告**」)依照GEM上市規則附錄二十《環境、社會及管治報告指引》(「**環境、社會及管治指引**」)的「不遵守就解釋」條文的披露責任要求，涵蓋了本集團於2022年1月1日至2022年12月31日止期間(「**報告期間**」)在環境、社會及管治(「**環境、社會及管治**」)方面的整體表現。環境、社會及管治指引內容索引載於本環境、社會及管治報告的附錄。於報告期內，本公司已遵守GEM上市規則「不遵守就解釋」條文。

本集團高度重視妥善披露公司信息給所有利益相關方的重要性，並認為高透明度是與利益相關方建立信任的關鍵。因此，本集團在本環境、社會及管治報告中重點列出了以下各範疇可持續發展成就，希望這能讓利益相關方更好地了解本集團為保護環境和促進社會和諧所做的事情：

ESG Aspects	環境、社會及管治層面	Issues	事宜
Environmental	環境	<ul style="list-style-type: none"> <li>- Emissions</li> <li>- Use of resources</li> <li>- The environment and natural resources</li> <li>- Climate change</li> </ul>	<ul style="list-style-type: none"> <li>- 排放</li> <li>- 資源使用</li> <li>- 環境及天然資源</li> <li>- 氣候變化</li> </ul>
Employment and labour practices	僱傭及勞工常規	<ul style="list-style-type: none"> <li>- Employment</li> <li>- Health and safety</li> <li>- Development and training</li> <li>- Labour standards</li> </ul>	<ul style="list-style-type: none"> <li>- 僱傭</li> <li>- 健康與安全</li> <li>- 發展與培訓</li> <li>- 勞工準則</li> </ul>
Operating practices	營運慣例	<ul style="list-style-type: none"> <li>- Supply chain management</li> <li>- Product responsibility</li> <li>- Anti-corruption</li> </ul>	<ul style="list-style-type: none"> <li>- 供應鏈管理</li> <li>- 產品責任</li> <li>- 反貪污</li> </ul>
Community	社區	<ul style="list-style-type: none"> <li>- Community investment</li> </ul>	<ul style="list-style-type: none"> <li>- 社區投資</li> </ul>

This ESG Report was approved by the Board on 30 March 2023.

本環境、社會及管治報告由董事會於2023年3月30日批准。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### GOVERNANCE STRUCTURE

#### Board's oversight of ESG issues

The Board is committed to the long-term sustainability of the environment and communities in which the Group operates and continually enhances investment value to stakeholders through proper and effective internal control systems and ESG risk management measures throughout its operations. The Board considers ESG-related risks and opportunities as part of the Group's overall strategic formulation, and the significant ESG impact caused by daily operations and businesses. The Board maintains oversight of and approves the identification and assessment of ESG issues and confirms that to the best of its knowledge, this ESG Report addresses material topics related to the operations of the Group and fairly presents its ESG performance and impacts.

The Board has appointed the Group's management to supervise the ESG-related issues and work of the Group. The Group's management is responsible for monitoring and reviewing the compliance with local laws and regulations with regards to ESG-related issues. The management is also responsible for establishment of sustainability strategies, policies and measures to implement sustainability initiatives, provide sustainability reporting and prepare the ESG Report.

#### Board's ESG management approach and strategy for material ESG-related issues

In order to better understand the opinions and expectations of different stakeholders on the ESG issues, materiality assessment is conducted annually. The Group ensures various platforms and channels of communication are used to reach, listen and respond to its key stakeholders. Through communication with the stakeholders, the Group is able to understand their expectations and concerns. The feedbacks obtained allow the Group to make more informed decisions, and to better assess and manage the impacts of the business decisions.

The Group has evaluated the materiality for each of the ESG aspects through the following steps: (i) identification of ESG issues by the Group; (ii) key ESG areas prioritisation with stakeholder engagement; and (iii) validation and determining material ESG issues based on the results of communication with the stakeholders.

### 管治架構

#### 董事會對環境、社會及管治事宜的監督

董事會致力於本集團經營所在地的環境及社區的長遠可持續發展，並透過適當及有效的內部監控系統和環境、社會及管治風險管理措施於整個營運過程中不斷提升利益相關方的投資價值。董事會視環境、社會及管治相關風險和機遇為本集團整體戰略規劃的其中一環，而日常營運和業務活動往往對環境、社會及管治構成重大影響。董事會一直監察環境、社會及管治問題及批准有關問題的識別和評估，並確認就其所知，本環境、社會及管治報告涉及與本集團營運相關的重大議題，並公平地呈現其環境、社會及管治表現和影響。

董事會已委任本集團管理層監督本集團的環境、社會及管治相關問題和工作。本集團管理層負責監控和審查對當地有關環境、社會及管治相關問題的法例和法規的遵守情況。管理層亦負責建立可持續發展戰略、政策和措施，以實施可持續發展舉措、提供可持續發展報告和編備環境、社會及管治報告。

#### 董事會對重大環境、社會及管治相關事宜的環境、社會及管治管理方法及策略

為更好地了解不同利益相關方對環境、社會及管治事宜的意見及期望，我們每年進行重要性評估。本集團確保使用各種平台及溝通渠道來接觸、聆聽及回應其主要利益相關方。通過與利益相關方進行溝通，本集團得以了解其利益相關方的期望及關注。所獲得的反饋意見使本集團能夠作出更明智的決策，並更好地評估及管理該等商業決策產生的影響。

本集團已透過以下步驟評估環境、社會及管治方面的重要性：(i)本集團識別環境、社會及管治事宜；(ii)在利益相關方的參與下，排列關鍵環境、社會及管治範疇優先順序；及(iii)根據與利益相關方的溝通結果驗證及釐定重大環境、社會及管治事宜。

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Engaging these steps can enhance the understanding of the degree of importance of the Group's stakeholders to each material ESG issue, and can enable the Group to plan the sustainable development direction more comprehensively in the future.

### Board reviews progress made against ESG-related goals and targets

The progress of implementation and the performance of the goals and targets should be closely reviewed from time to time. Modification may be needed if the progress falls short of expectation or change of business operations. Effective communication about the goals and targets with key stakeholders such as employees, customers and suppliers are essential. Setting strategic goals enable the Group to develop a realistic roadmap and focus on results of achieving the visions.

## REPORTING PRINCIPLES

The ESG Report is based on the following four reporting principles:

**Materiality:** Stakeholder engagement and materiality assessment were conducted to identify material ESG issues, and to ensure that these issues are addressed in the report.

**Quantitative:** Data presented in this ESG Report have been collected prudently. Please refer to the environmental and social performance data for standards and methodologies used for calculation of key performance indicators.

**Balance:** Both positive and negative sides of the performance have been presented in a transparent manner.

**Consistency:** Unless otherwise stated, the disclosures, data collection and calculation methods have remained consistent throughout the years to facilitate comparability over time.

## REPORTING BOUNDARIES

The Group is principally engaged in the provision of finance leasing, factoring, advisory services and customer referral services and the supply of medical equipment in the PRC. The Group is also involved in other areas, such as 5G base station business and energy storage business. The Group's major operations are located in Shenzhen; Beijing and Nanjin. Therefore, the disclosures in this ESG Report focus on the policies and performance of offices located in Shenzhen; Beijing and Nanjin during the Reporting Period in relation to the four environmental aspects and eight social aspects.

進行這些步驟可加強了解本集團利益相關方對各環境、社會及管治事宜的重視程度，並使本集團可對未來的可持續發展方向作出更為全面的規劃。

### 董事會對環境、社會及管治相關目的與目標的檢討進度

實施進度以及目的與目標的績效應不時獲仔細檢討。倘進度未達預期或業務營運有變，則可能需作出修改。與主要利益相關方（如僱員、客戶及供貨商）就目的與目標進行有效溝通乃至關重要。設定戰略目標，使本集團能夠制定切實可行的路向，並專注達成有關願景的成果。

## 報告原則

環境、社會及管治報告著重於以下四個報告原則：

**重要性：**定期進行利益相關方參與及重要性評估，以識別重大環境、社會及管治事宜，並確保該等事宜反映於報告中。

**量化：**本環境、社會及管治報告所呈列的數據乃經謹慎收集。請參閱環境和社會績效數據，以了解用於計算關鍵績效指標的標準及方法。

**平衡性：**業務所帶來的正面及負面影響均以透明方式呈列。

**一致性：**除另有說明者外，披露情況、資料搜集及計算方法於多年來一直保持一致，以便隨時進行比較。

## 報告範圍

本集團主要於中國從事提供融資租賃、保理、諮詢服務及客戶轉介服務及供應醫療設備。本集團亦在其他的領域展開嘗試，如5G基站業務及儲能業務。本集團的主要業務位於深圳、北京及南京。因此，於報告期間，本環境、社會及管治報告的披露側重於位於深圳、北京及南京的辦公室有關四大環境方面及八大社會方面的表現。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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### INFORMATION AND FEEDBACK

For details about the financial performance and corporate governance of the Group during the Reporting Period, please visit the website of the Company at <http://www.fyleasing.com/> and this ESG Report.

The Group highly values your opinions. Should you have any suggestion or feedback regarding the ESG Report and the performance of the Group on sustainability, please contact the Group by e-mail at [jgzx@fyleasing.com](mailto:jgzx@fyleasing.com).

### STAKEHOLDER ENGAGEMENT

Stakeholder engagement plays a core role in the sustainability of the Group. The Group fully appreciates the needs to build both online and offline communication channels and to provide stakeholders with timely reports on strategic planning and performance of the Group in order to establish a continuing communication mechanism with the stakeholders. In addition, the Group consults the stakeholders on their recommendations and propositions to ensure its business practices which can meet the expectations of the stakeholders.

The stakeholders include the governments and regulatory bodies, investors, media, suppliers, customers, employees and the community. The Group discusses with the stakeholders through various channels for their expectations and relevant feedback of the Group as below:

Stakeholders 利益相關方	Expectations and requirements 期望及要求	Communication and feedback 溝通與回應
The Stock Exchange 聯交所	<ul style="list-style-type: none"><li>- Compliance with the GEM Listing Rules 遵守GEM上市規則</li><li>- Publishing of announcements in a timely and accurate manner 及時準確刊發公告</li></ul>	<ul style="list-style-type: none"><li>- Meetings, training, seminars and programmes 會議、培訓、研討會和節目</li><li>- Website updates and announcements 網站更新和公告</li></ul>
Governments 政府	<ul style="list-style-type: none"><li>- Compliance with laws and regulations 遵守法律法規</li><li>- Prevention of tax evasion 避免逃稅</li></ul>	<ul style="list-style-type: none"><li>- Interactions and visits, government inspections and compliance operation 互動及視察、政府檢查和合規營運</li><li>- Tax returns and other information 報稅表和其他資訊</li></ul>

### 資料及反饋

有關本集團於報告期內之財務表現及企業管治詳情，請瀏覽本公司的網站<http://www.fyleasing.com/>及本環境、社會及管治報告。

本集團高度重視閣下的意見。如閣下對環境、社會及管治報告及本集團於可持續發展方面的表現有任何建議或反饋，請電郵至[jgzx@fyleasing.com](mailto:jgzx@fyleasing.com)聯絡本集團。

### 利益相關方參與

利益相關方參與在本集團的可持續發展中發揮核心作用。本集團深明需要設立線上及線下溝通渠道，以及適時向利益相關方提供本集團的策略計劃及表現報告，以與利益相關方建立持續溝通機制。此外，本集團向利益相關方諮詢建議及提議，以確保其業務的實踐方式符合利益相關方之期望。

利益相關方包括政府及監管機構、投資者、媒體、供貨商、客戶、僱員及社區。本集團與利益相關方通過各類渠道討論彼等對本集團的期望和相關反饋，列載如下：

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

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Stakeholders 利益相關方	Expectations and requirements 期望及要求	Communication and feedback 溝通與回應
Investors 投資者	- Corporate governance - 企業管治	- Optimising risk management and internal control - 優化風險管理和內部控制
	- Business strategies - 業務策略	- Organisation and participation of conferences, visits and interviews and general meetings - 組織及參與研討會、訪談和股東大會
	- Performance and investment returns - 表現和投資回報	- Provision of financial reports or business updates for investors, press and analysts - 為投資者、媒體和分析師提供財務報告或業務更新資料
Media 媒體	- Corporate governance - 企業管治	- Posting of newsletters on the company website - 在公司網站上發佈通訊
	- Environmental protection - 環境保護	- Adopting green office practices - 採納綠色辦公常規
	- Human rights - 人權	- Providing equal employment opportunities - 提供平等就業機會
Suppliers 供貨商	- Payment schedule - 付款時間表	- Fulfilment of payment obligation - 履行付款義務
	- Supply stability - 供應穩定	- Site investigation - 現場調查
	- Integrity cooperation - 誠信合作	- Establishing a responsible supply chain - 建立負責供應鏈
Customers 客戶	- Product/service quality - 產品/服務品質	- Monitoring customers' satisfaction through enquiry and survey - 通過問詢及調查監測客戶滿意度
	- Fair and reasonable pricing - 公平合理定價	- Price analysis and pricing strategy - 價格分析和定價策略
	- Value of service - 服務價值	- Providing after-sale services - 提供售後服務
Employees 僱員	- Rights and benefits and employee salaries - 權益及福利和僱員薪酬	- Competitive salary and employee benefits - 富有競爭力的薪酬和僱員福利
	- Training and development - 培訓與發展	- Organisation of team activities trainings and interviews - 開展團隊活動、培訓和訪談

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

Stakeholders 利益相關方	Expectations and requirements 期望及要求	Communication and feedback 溝通與回應
	<ul style="list-style-type: none"> <li>- Working hours and working environment - 工作時間和工作環境</li> <li>- Protection for the labour force and work safety - 勞工保護和工作安全</li> </ul>	<ul style="list-style-type: none"> <li>- Establishing an open environment for discussion - 建立開放的討論環境</li> <li>- Issuance of staff manual and internal memorandum on health and safety - 發佈員工手冊和有關健康與安全的內部備忘錄</li> </ul>
Community 社區	<ul style="list-style-type: none"> <li>- Environmental protection - 環境保護</li> <li>- Employment opportunities - 就業機會</li> <li>- Community development and social - 社區發展和社會福利</li> </ul>	<ul style="list-style-type: none"> <li>- Energy conservation practices - 節能實踐</li> <li>- Providing equal opportunities for all employees - 為全體僱員提供平等機會</li> <li>- Organisation of community activities welfare and employees volunteering activities, sponsorship and donations - 開展社區活動、僱員志願者活動、贊助和捐贈</li> </ul>

### MATERIALITY ASSESSMENT

The Group conducted a comprehensive materiality assessment on a number of ESG issues in order to identify which areas have the most significant operating, environmental and social impacts towards the Group's business and are of the utmost concerned by stakeholders.

With reference to the scopes as required under the ESG Reporting Guide and taking into consideration of the corporate business characteristics, the Group has identified and confirmed 22 issues, which cover environmental, training and development, occupational health and safety, employee welfare, supply chain management, corporate governance, customer privacy, anti-corruption and community investments.

### 重要性評估

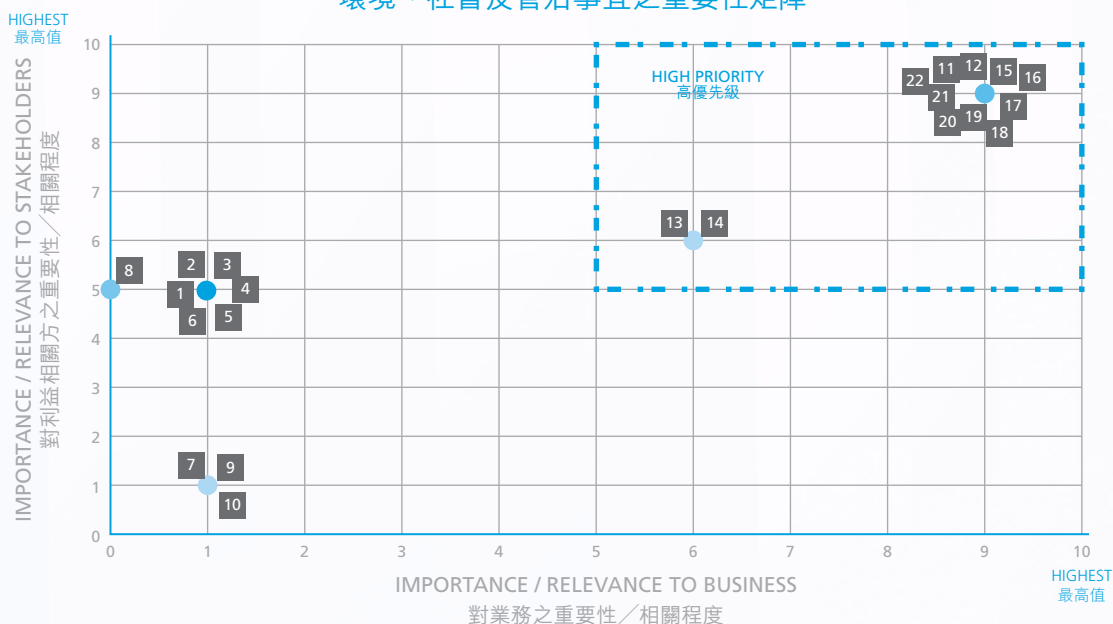
本集團已對數個環境、社會及管治問題進行全面重要性評估，以識別對本集團業務之經營、環境及社會影響而言最重要和利益相關方最關注之方面。

經參考環境、社會及管治報告指引所規定之範圍，及經考慮企業業務特點，本集團已識別及確認22個問題，涵蓋環保、培訓及發展、職業健康與安全、僱員福利、供應鏈管理、企業管治、客戶私隱、反貪污及社區投資。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

**Materiality matrix of ESG issues**  
環境、社會及管治事宜之重要性矩陣



### Environmental 環境

1. Greenhouse gas emissions  
1. 溫室氣體排放
2. Energy consumption  
2. 能源消耗
3. Water consumption  
3. 用水
4. Air emission  
4. 廢氣排放
5. Waste generation  
5. 廢棄物產生
6. Compliance with laws and regulations relating to environmental protection  
6. 遵守相關環保法律法規
7. Impact of climate change  
7. 氣候變化的影響
8. Use of chemicals  
8. 化學品使用

### Social 社會

9. Local community engagement  
9. 本地社區參與
10. Community investment  
10. 社區投資
11. Occupational health and safety  
11. 職業健康與安全
12. Labour standards in supply chain  
12. 供應鏈內勞工準則
13. Training and development  
13. 培訓與發展
14. Employee welfare  
14. 僱員福利
15. Inclusion and equal opportunities  
15. 包容和平等機會
16. Talent attraction and retention  
16. 吸納和挽留人才

### Operating practices 營運慣例

17. Economic value generated  
17. 經濟價值的產生
18. Corporate governance  
18. 企業管治
19. Anti-corruption  
19. 反貪污
20. Supply chain management  
20. 供應鏈管理
21. Customer satisfaction  
21. 客戶滿意度
22. Customer privacy  
22. 客戶私隱

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ENVIRONMENTAL

The operation of the Group has limited impact on the environment. The Group's business area is not the main causes of environmental pollution. Moreover, the business of the Group does not involve industrial activities and thus the total amount of emission, resources used and waste produced is low.

However, the Group understands that it is the responsibility of all corporations to ensure that emission of pollutants and consumption of resources are minimized and carbon footprints are produced. For such purpose, the Group has identified the following goals to reduce consumption of resources:

#### Goals

- Reducing air emissions and greenhouse gases ("GHG") emissions;
- Reducing consumption of resources; and
- Reducing production of waste.

### EMISSIONS

During the Reporting Period, air emissions include nitrogen oxides ("NOx"), sulphur oxides ("SOx") and particulate matter ("PM") which were generated through the use of the Group's vehicle.

There were mainly three types of GHG emissions of the Group during the Reporting Period, including but not limited to direct emission from a vehicle, indirect emission from electricity consumed in offices and indirect emissions from aircrafts when the employees went for business trips.

During the Reporting Period, the Group had a vehicle which travelled 21,405 km (2021: 32,864 km) was mainly for short distance business trip. The Group encourages all employees taking public transport to customers' companies and using the vehicle only in case of emergency. Meanwhile, the vehicle was monitored and inspected by the system on a regular basis to keep them in the best conditions in order to increase fuel consumption efficiency and ensure road safety.

### 環境

本集團的營運對環境的影響有限。本集團的業務領域並非環境污染的主要源頭。此外，本集團的業務亦不涉及工業活動，因此排放、資源使用和廢棄物產生方面的總量亦甚低。

然而，本集團了解到確保污染物的排放和資源的消耗降至最低並減少碳足跡是所有企業的責任。為此，本集團制定了以下減少資源消耗的目標：

#### 目標

- 減低廢氣排放量及溫室氣體(「溫室氣體」)排放量；
- 減少資源消耗；及
- 減少廢棄物產生。

### 排放

於報告期內，廢氣排放包括本集團車輛使用產生的氮氧化物(「NOx」)、二氧化硫(「SOx」)及顆粒物(「PM」)。

本集團於報告期內的溫室氣體排放主要為三種，包括(但不限於)車輛的直接排放、辦公室耗電的間接排放和僱員乘坐飛機公幹的間接排放。

於報告期內，本集團一輛車輛的行駛公里為21,405公里(2021年：32,864公里)，主要用於短途公幹。本集團鼓勵所有僱員到訪客戶公司時均使用公共交通工具，只有在緊急情況才使用本集團車輛。同時，車輛採用了系統定期監察檢查，使車輛維持於最佳狀態，提高燃料耗用效率及確保道路安全。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The employees took aircrafts for business trips for 164 times (2021: 190 times) and the total carbon dioxide equivalent generated from air travel amounted to 18,615.58 kg (2021: 21,323.10 kg). The purposes of business trip are business development, risk auditing and asset management, etc. The Group has adopted a policy of emission reduction including, (i) the employees only took aircrafts for business trips when necessary; and (ii) the Group arranges phone or video conference instead of face-to-face meetings to reduce emissions from transportation.

For electricity consuming in offices, the Group encourages its employees to set the air conditioners at the most comfortable temperature and switch air conditioners and lights off when they are not necessary so as to reduce emission of greenhouse gases. The Group has also put notices at eye-catching areas in the offices to remind its employees about energy saving in the ordinary course of business. The Group has launched the target of reducing Air emissions and GHG emission density by 5% in five years based on 2021.

僱員乘坐飛機公幹方面，一共有164次(2021年：190次)，航空旅程產生的二氧化碳當量共計為18,615.58千克(2021年：21,323.10千克)。公幹目的為業務發展、風險審核及資產管理等。本集團奉行減排政策，包括：(i)僱員僅在必要的情況下乘坐飛機公幹；及(ii)本集團會安排進行電話或視像會議代替面對面開會，以減少交通方面的排放。

辦公室耗電方面，本集團鼓勵其僱員將空調設定在最舒適溫度及於不必要時將空調與電燈關閉，以減少溫室氣體排放。本集團亦於辦公室顯眼位置張貼告示，提醒僱員在日常業務過程中節約能源。本集團已以2021年為基準，發起5年廢氣與溫室氣體排放密度減少5%的目標。

### Air emissions from the use of motor vehicles <sup>(Note 1)</sup>

### 使用汽車產生的廢氣排放 <sup>(附註1)</sup>

Environmental Indicators 環境指標	Unit 單位	2022 2022年	2021 2021年
Nitrogen oxides (NOx) emissions 氮氧化物(NOx)排放物	Kg 千克	<b>19.63</b>	29.08
Sulphur oxides (SO <sub>2</sub> ) emissions 二氧化硫(SO <sub>2</sub> )排放物	Kg 千克	<b>0.05</b>	0.09
Particulate matter (PM) emissions 顆粒物(PM)排放	Kg 千克	<b>1.98</b>	2.79

### GHG emissions from operation

### 業務營運產生的溫室氣體排放

Environmental Indicators 環境指標	Unit 單位	2022 2022年	2021 2021年
Direct emissions (Scope 1) 直接排放(範圍1)	Kg CO <sub>2</sub> e 千克二氧化碳當量	<b>15,899</b>	17,152
Indirect emissions (Scope 2) <sup>(Note 2)</sup> 間接排放(範圍2) <sup>(附註2)</sup>	Kg CO <sub>2</sub> e 千克二氧化碳當量	<b>33,622</b>	21,939
Other indirect emissions (Scope 3) 其他間接排放(範圍3)	Kg CO <sub>2</sub> e 千克二氧化碳當量	<b>21,077</b>	22,980
Total GHG emissions 溫室氣體排放總量	Kg CO <sub>2</sub> e 千克二氧化碳當量	<b>70,598</b>	62,071
GHG emissions intensity 溫室氣體排放密度	Kg CO <sub>2</sub> e per employee 千克二氧化碳當量/每名僱員	<b>1,471</b>	1,940



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

GHG emissions can be classified into three scopes:

Scope 1: Direct GHG emissions from operations that are owned or controlled by the Group including fuel consumption of motor vehicle(s) controlled by the Group.

Scope 2: Indirect GHG emissions resulting from electricity purchased from power suppliers.

Scope 3: Other indirect GHG emissions resulting from paper waste disposed at landfills, water consumed and employees' business trips by aircraft of the Group.

Note 1: The emission factors used to calculate the NO<sub>x</sub>, SO<sub>2</sub> and PM are sourced from: (i) the Hong Kong Environmental Protection Department's ("EPD") EMFAC-HK Vehicle Emission Calculation model; and (ii) the United States Environmental Protection Agency's Vehicle Emission Modeling Software – MOBILE6.1. The assumption of 80% relative humidity, a temperature of 25 degrees Celsius, an average speed of 30kmh, and include running exhaust emissions only.

Note 2: The national emission factors for Shenzhen, Beijing and Tianjin are sourced from The Ministry of Ecology and Environmental of PRC (2019).

溫室氣體排放可分為三個範圍：

範圍1：由本集團所擁有或控制的業務產生的直接溫室氣體排放，包括本集團所控制汽車的燃料耗用。

範圍2：向電力供貨商購買電力產生的間接溫室氣體排放。

範圍3：本集團棄置於堆填區的廢紙、食水及僱員乘坐飛機公幹產生的其他間接溫室氣體排放。

附註1：計算碳氧化物、二氧化硫及顆粒物所使用的排放係數源自：(i)香港環境保護署(「環境保護署」)的EMFAC-HK汽車排放計算模型以及(ii)及美國國家環境保護局的汽車排放模型軟件—MOBILE6.1。假設相對濕度為80%，溫度為25攝氏度，平均時速為每小時30公里及僅包括行車時的廢氣排放量。

附註2：深圳、北京及天津的全國排放係數源自中國生態環境部(2019年)。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Production of waste

Solid waste of the Group is mainly produced in the daily operation of the offices, including daily paper consumption, office paper waste and food waste made by employees. The paper consumption in this year was 505 kg in total (2021: 337 kg). All domestic waste is collected and disposed by the property management office of the office building on a regular basis. No hazardous wastes are generated in the operations of the offices.

The Group is committed to reducing waste production. The Group encourages the employees to recycle stationery and reduce waste with an aim to prevent waste production at the initial stage. Moreover, the Group has adopted a digital operation method to centralize all documents and regularly educates its employees regarding environmental protection. For example, the employees are required to print double-sided and reuse paper printed single-sided in order to save and reduce the use of paper and other natural resources. Permission is also required for printing in the offices for statistical and adjustment purposes on the use of paper, so that resource utilization can be enhanced.

The Group has established appropriate measures for disposal of computers and related products such as printers and toner cartridges. Unused digital products are transferred or reused while obsolete accessories and used toner cartridges are collected by third party companies for recycling.

In case it is necessary to dispose of an item, the Group encourages its employees to collect and classify the waste before disposing so as to reduce the negative impact on the environment.

### 廢棄物產生

本集團所產生的固體廢棄物主要來自辦公室的日常運作，包括日常用紙、辦公文件廢物及員工食品廢物等。本年度的紙張消耗總量為505千克(2021年：337千克)。所有生活垃圾均由辦公樓所屬的物業管理處定期統一收集處理。於辦公室營運並無產生有害廢棄物。

本集團致力於減少廢棄物產生。本集團鼓勵僱員回收文儀用品以及減少浪費，從源頭開始減少廢棄品的產生。此外，本集團採用電子化的營運模式集中處理文件檔案，並且定期向僱員傳達環保訊息，如要求僱員雙面列印和重複使用單面複印的紙張，以節約及減少使用紙張及其他天然資源。另外，辦公室亦會設置列印權限，對用紙情況進行統計及調整，提高資源利用率。

本集團對電腦主機及其周邊用品，如打印機、碳粉盒等，建立適當的處理措施。本集團會轉讓或重用從未使用過的電子商品，已老化的配件或已用的碳粉盒則交由第三方公司回收，實行循環再造。

如必須棄置物品，本集團鼓勵僱員收集廢棄物及進行分類後才棄置，以減低對環境的負面影響。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Waste produced from operation

### 經營所產生的廢棄物

Environmental Indicators 環境指標	Unit 單位	2022 2022年	2021 2021年
Hazardous waste produced <sup>(Note 1)</sup> 所產生的有害廢棄物 <sup>(附註1)</sup>	Kg 千克	N/A 不適用	N/A 不適用
Hazardous waste produced intensity 所產生的有害廢棄物密度	Kg per employee 千克／每名僱員	N/A 不適用	N/A 不適用
Non-hazardous waste produced <sup>(Note 2)</sup> 所產生的無害廢棄物 <sup>(附註2)</sup>	Kg 千克	N/A 不適用	N/A 不適用
Non-hazardous waste produced intensity 所產生的無害廢棄物密度	Kg per employee 千克／每名僱員	N/A 不適用	N/A 不適用

Note 1: No hazardous waste is produced by the Group. Therefore, such disclosure is not applicable to the Group.

附註1：本集團並無產生有害廢棄物。因此，有關披露並不適用於本集團。

Note 2: Non-hazardous waste produced by the Group is minimal. Therefore, no relevant figure is quantified.

附註2：本集團產生的無害廢棄物極少。因此，並無量化有關數字。

The targets of the Group are to maintain zero generation of hazardous waste and minimal generation of non-hazardous waste in the next five years.

本集團的目標是於未來五年內維持產生零有害廢棄物及產生極少的無害廢棄物。

During the Reporting Period, the Group was in compliance with the Environmental Protection Law of the PRC (《中華人民共和國環境保護法》), Air Pollution Prevention and Control Law of the PRC (《中華人民共和國大氣污染防治法》) and other applicable rules and regulations related to environmental protection and did not identify any violations that were related to environmental protection and other applicable laws and regulations that has significant impact relating to air and greenhouse gases emissions, discharges into water and land, generation of hazardous and non-hazardous waste of the Group.

於報告期內，本集團遵守《中華人民共和國環境保護法》、《中華人民共和國大氣污染防治法》及其他與環境保護相關且適用的規則及法規，並無發現與環境保護及在廢氣及溫室氣體排放、向水及土地的排污以及有害及無害廢棄物的產生方面對本集團產生重大影響的其他適用法律及法規有關的違規事件。

In addition, no significant fines or non-monetary sanctions for non-compliance with relevant laws and regulations had been reported during the Reporting Period.

此外，於報告期內未有報告有關違反相關法律及法規的重大罰款或非貨幣制裁。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### USE OF RESOURCES

The Group has always been promoting sustainability by assuming the social responsibility of environmental protection in the course of business and, on the premise of minimizing the impact on the environment, creating unlimited possibilities with limited resources. In this regard, the Group attaches great importance to employees' environmental awareness, and thus has put forth a number of initiatives with the goal of "green office", educating employees about how to fully utilize the resources and save energy. The Group aims at maximizing the efficiency of our resources in commercial aspect while eliminating waste and contributing to the society in social aspect.

The Group also embraces its responsibility in environmental protection throughout the course of office administration and daily operation. Apart from adhering to the principle of recycling and reducing use, the Group is committed to creating green offices to minimize the impact on the environment. In light of the nature of the business of the Group, the consumption of energy, electricity, water and other natural resources in the offices are limited. Electricity consumed by the Group for the Reporting Period is mainly due to daily consumption in the offices.

### 資源使用

本集團一向致力推廣可持續發展，在營運同時擔當起保護環境的社會責任，在減低對環境造成影響的大前提下，以有限的資源創造無限可能。而其中本集團對僱員的環保意識極其重視，以「綠色辦公室」為目標設立多項措施，務求令員工明白如何充分利用資源及節約能源。本集團旨在於商業層面能發揮資源最大效能，在社會層面能杜絕浪費，回饋社會。

本集團於整個辦公室管理及日常營運過程亦承擔對環境保護的負責。除了堅守循環再用及減少使用的原則，本集團致力於營造綠色辦公室環境，盡量減少對環境的影響。鑒於本集團的業務性質，辦公室的能源、電力、水及其他天然資源的消耗有限。於報告期間，本集團的電力消耗主要為辦公室的日常耗電。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

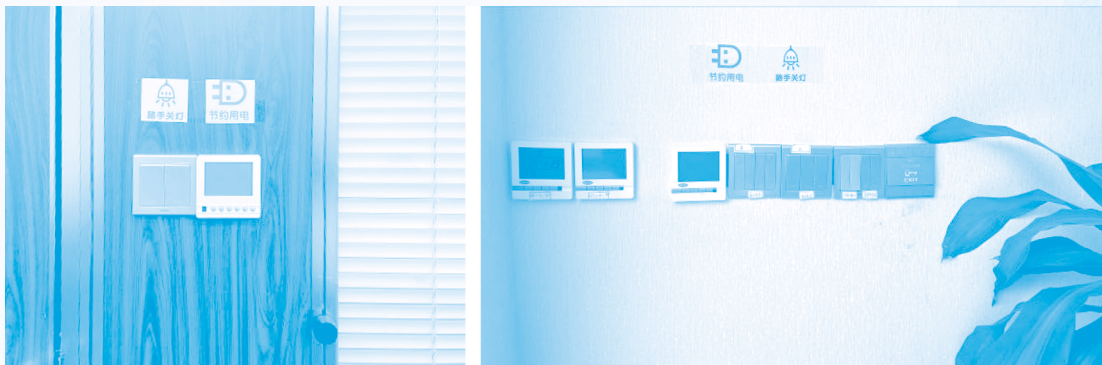
## 環境、社會及管治報告

Below are measures taken by the Group in saving energy:

- Adopting double-sided printing and promoting use of recycled paper;
- Switching off unused lights and electric appliances to reduce energy consumption;
- Keeping the room temperature at a comfortable level and switching off the air conditioners when not necessary;
- Switching off the air conditioners and lights after office hour and when they are not in use;
- Requiring employees to turn their computers and other devices to the sleep mode or switch them off when leaving the office (including when visiting clients and having lunch); and
- Conducting regular maintenance for office equipment (such as air conditioners, computers, lights, refrigerators and paper shredders) to ensure normal operation.

以下是本集團在節能方面已採取的措施：

- 採用雙面列印、推廣使用再生紙；
- 關掉不使用的照明及電器來減少能源消耗；
- 把室溫保持在舒適的溫度及於不必要時關閉空調；
- 關掉非辦公時間及閒置房間中的空調和照明；
- 員工離開辦公室時（包括拜訪客戶及用午餐），需將電腦及其他設備設置為睡眠狀態或將其關掉；及
- 定期保養以確保辦公室設備（如空調、電腦、照明、雪櫃、碎紙機等）正常運行。



Signs for reminding employees to save energy  
提醒員工節約能源的標誌

As per the business nature of the Group, water consumption is very limited, mainly daily water consumption by the employees in offices during business hours. The domestic sewage of the Group does not include hazardous wastewater and is directly discharged to the municipal sewer pipeline. In order to reduce wastewater, employees of the Group are encouraged to save water.

The Group has launched the target of reducing energy consumption and water consumption density by 5% in five years based on 2021.

基於本集團業務性質，水消耗極少，主要產生自員工於工作時間在辦公室的日常用水。本集團的生活污水不含有害廢水，直接排放到市政污水管道。為了減少廢水，本集團鼓勵員工節約用水。

本集團已以2021年為基準，發起5年耗能與耗水排放密度減少5%的目標。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Use of resources from operation

### 經營所用資源

Environmental Indicators 環境指標	Unit 單位	2022 2022年	2021 2021年
<b>Energy Consumption</b>			
<b>耗能</b>			
Units of purchased electricity consumed <sup>[Note 1]</sup> 購買電力用量單位 <sup>(附註1)</sup>	kWh 千瓦時	<b>43,928</b>	25,598
Units of purchased petrol consumed <sup>[Note 2]</sup> 購買汽油用量單位 <sup>(附註2)</sup>	kWh 千瓦時	<b>37,168</b>	62,490
Total energy consumption 能源消耗總量	kWh 千瓦時	<b>81,096</b>	88,088
Total energy consumption intensity 能源消耗總密度	kWh per employee 千瓦時／每名員工	<b>1,690</b>	2,753
<b>Water Consumption <sup>[Note 1]</sup></b>			
<b>用水 <sup>(附註1)</sup></b>			
Water consumption 用水	M <sup>3</sup> 立方米	<b>137</b>	54
Water consumption intensity 用水密度	M <sup>3</sup> per employee 立方米／每名員工	<b>3</b>	2
<b>Packaging Material Consumption <sup>[Note 3]</sup></b>			
<b>包裝材料使用量 <sup>(附註3)</sup></b>			
Packaging material used for finished products 製成品所用包裝材料	Kg 千克	<b>N/A</b> 不適用	N/A 不適用
Packaging material used intensity 所用包裝材料密度	Kg per piece 千克／每件	<b>N/A</b> 不適用	N/A 不適用

Note 1: The figures in 2022 covered the electricity consumption from offices in Beijing, Shenzhen and Nanjin. The figures in 2021 covered the electricity consumption from offices in Beijing and Shenzhen.

附註1：2022年的數據涵蓋北京、深圳及南京的辦公室耗電。2021年的數據涵蓋北京及深圳的辦公室耗電。

Note 2: The conversion factor used to convert data in other units to kWh is sourced from the Energy Statistics Manual issued by the International Energy Agency.

附註2：將其他單位的數據轉換為千瓦時所用的轉化係數源自國際能源署發佈的能源數據手冊。

Note 3: As the Group is principally engaged in provision of finance lease services, factoring and advisory services, customer referral services and the supply of medical equipment in the PRC, no packaging material was consumed during the Reporting Period.

附註3：由於本集團主要在中國從事提供融資租賃、保理、諮詢服務、客戶轉介服務及供應醫療設備，故於報告期間並無消耗包裝材料。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### THE ENVIRONMENT AND NATURAL RESOURCES

The Group aims to conserve natural resources and is concerned with the environmental impact of its activities. The Group encourages all employees to participate in different kinds of recycling activities and minimize the use of natural resources. During the Reporting Period, there is no significant impact on the environment and natural resources from the operations of the Group.

### CLIMATE CHANGE

Awareness over climate change continues to grow and is one of the most discussed topics among companies. The Group is no exception, having increasing concerns over the potential impact from climate change on the Group's business and operation. The Group regularly reviews global and local government policies, regulatory updates and market trends to identify potential climate-related risks which may have impact on the Group's business operation.

In accordance to the reporting framework developed by the Task Force on Climate-related Financial Disclosures, there are two major categories of climate-related risks, physical and transition risks. The Group will immediately develop a response plan such as changing the business strategy and modifying the development plan in order to reduce the negative impacts of such climate-related risks.

The Group will continuously incorporate sustainable practices in its business operations and prepare and maintain sufficient resources for managing identified climate-related risks and studying the potential remediation measures.

During the Reporting Period, there is no climate-related risk, including physical and transitional risks, which have significant impact to the Group.

### 環境及天然資源

本集團以保護天然資源為目標，並關注其活動對環境的影響。本集團鼓勵所有僱員參與不同類型的回收活動，並盡量減少使用天然資源。於報告期內，本集團的營運並無對環境及天然資源造成重大影響。

### 氣候變化

大眾對氣候變化的意識不斷提高，氣候變化亦為公司間最常探討的話題之一。本集團亦不例外，日益關注氣候變化對本集團業務及營運的潛在影響。本集團定期審閱全球及地方政府政策、監管更新及市場趨勢，以識別可能影響本集團業務營運的潛在氣候相關風險。

根據氣候相關財務信息披露工作組制定的報告框架，氣候相關風險分為物理及過渡風險兩大類。本集團將立即制定應對計劃，如改變業務策略及修改發展計劃，以減少該等氣候相關風險的負面影響。

本集團將繼續把可持續發展常規納入其業務營運，並準備及維持充足資源，藉以管理已識別的氣候相關風險及研究潛在補救措施。

於報告期內，概無對本集團有重大影響的氣候相關風險(包括物理及過渡風險)。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### EMPLOYMENT AND LABOUR PRACTICES

The Group regards its employees as the cornerstone of its development, and an integral part to its sustainable development. Therefore, the Group attaches high importance to the training and welfare of its employees, and is committed to providing a working environment of job satisfaction for its employees. The Group puts much efforts to ensure the statutory rights of its employees be protected and its strict compliance with a series of labour law of the PRC, including the PRC Labour Contract Law, the PRC Labour Law, the Social Insurance Law of the PRC and Regulations on the Labor Management of the Foreign-Funded Enterprises. The Group provides competitive remuneration and good promotion opportunities to facilitate career development of its employees. The Group has a goal to attract, train, motivate and retain suitable talents.

#### Employment

The human resources policies of the Group are developed in accordance with the applicable labour laws and regulations of the PRC, including the Labour Law of the PRC (《中華人民共和國勞動法》), the Labour Contract Law of the PRC (《中華人民共和國勞動合同法》) and the Social Insurance Law of the PRC (《中華人民共和國社會保險法》), to protect its employees' interests. The asset management department of the Group has also engaged qualified lawyers in the PRC to closely monitor updates of the laws and relevant regulatory requirements to ensure its compliance with relevant regulations.

The Group has formulated its staff manual and management system of human resources according to relevant labour regulations, covering human resources policies and working conditions, such as recruitment and promotion procedures, trainings, performance appraisals, remuneration and benefits, working hours, vacations and other leaves (marriage leave, compassionate leave, maternity leave).

### 僱傭及勞動常規

本集團視僱員為發展的基石，是其可持續發展中不可缺失的一部分。因此，本集團十分重視僱員的培訓和福利，致力為僱員提供一個可獲得滿足感的工作環境。本集團投入大量精力確保所有僱員的法定利益得到保障，並嚴格遵守中國的一系列勞動法，包括《中華人民共和國勞動合同法》、《中華人民共和國勞動法》、《中華人民共和國社會保險法》及《外商投資企業勞動管理規定》。本集團提供具競爭力的薪酬水平以及良好的晉升機會，以促進員工的事業發展。本集團的目標是吸引、培養、激勵及留住合適的人才。

#### 僱傭

本集團人力資源政策乃根據中國適用的就業法律法規而制定，包括《中華人民共和國勞動法》、《中華人民共和國勞動合同法》和《中華人民共和國社會保險法》以保障員工利益。本集團的資產管理部亦已聘用中國合資格律師，密切監控法律及相關監管條例之更新，確保本集團遵守相關法規。

本集團已根據有關勞動法規制定《員工手冊》及《人力資源管理制度》，當中涵蓋人力資源的政策及工作條件。例如：招聘及晉升程序、培訓、工作表現考核、薪酬及福利、工作時數、休假及其他假期（包括婚假、恩恤假、產假）等。

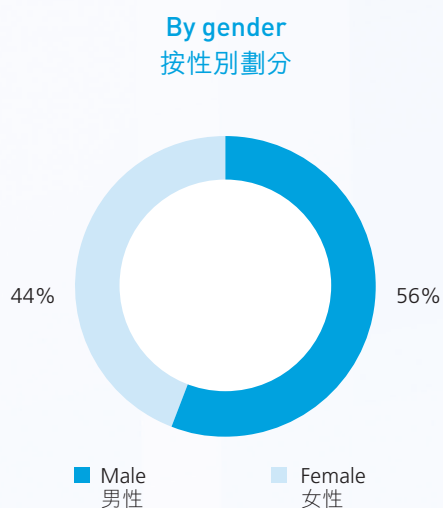


# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

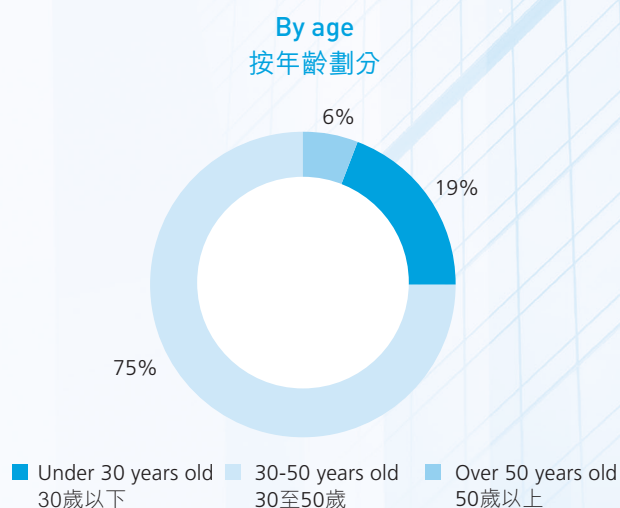
### Employee structure

As at 31 December 2022, the Group had a total of 48 employees (2021: 32 employees) and all of them are full-time employees located in the PRC. The distribution of employees by different categories is as follows:



### 僱員結構

於2022年12月31日，本集團共有48名(2021年：32名)僱員，彼等均為於中國的全職職員。按不同類別劃分的僱員分佈如下：



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

During the Reporting Period, the employee turnover rate of the Group by categories is as follows:

於報告期間，本集團僱員流失比率按類別劃分如下：

<b>Employee turnover rate</b> <sup>(Note 1)</sup> 僱員流失比率(附註1)	<b>2022</b> 2022年	<b>2021</b> 2021年
<b>By gender</b> 按性別劃分		
Male 男性	<b>19%</b>	42%
Female 女性	<b>21%</b>	30%
<b>By age group</b> 按年齡組別劃分		
Under 30 years old 30歲以下	<b>29%</b>	55%
30-50 years old 30至50歲	<b>20%</b>	28%
Over 50 years old 50歲以上	-	33%
<b>By geographical region</b> 按地區劃分		
Mainland China 中國大陸	<b>20%</b>	35%
Hong Kong 香港	-	-

Note 1: The employee turnover rate is calculated based on the number of employees who left employment in each category during the Reporting Period divided by the average number of employees in that category.

附註1：僱員流失比率乃根據於報告期間各類別離職僱員的人數除以該類別的僱員平均人數得出。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### To Attract and Retain Talents

The Group upholds the operational philosophy of optimally using all available talents and resources and sticks to the employment principle based on the abilities and morality of an employee. Main criteria for employment includes morality, knowledge, abilities and track record of employees so as to make best use of and retain talents.

The Group provides employees with fair and equitable remuneration and benefits based on employees' personal track record, experience and market benchmark. The Group has formulated a set of performance appraisal mechanism, in which appropriate remuneration adjustment is made annually based on job performance of an employee to reduce turnover rate. To effectively evaluate and optimise the career life for its employees, the Group also assists employees to analyse their personal career development direction according to their own conditions and guide them to complete the employees' career development planning form to establish goals and strategies of their career life.

### Benefits and Vacation

To enhance the sense of belonging of employees, foster good working morale and strengthen cohesion within the Group, the Group provides various benefits to employees, including contribution to five types of insurance and one pension fund, and subsidies on lunch, birthday, transportation and communication and others.

In addition to formulation of reasonable working and rest time according to local employment laws and system, provision of statutory holidays and paid annual leave, the Group also provides additional holidays such as marriage leave, maternity leave and bereavement leave.

Furthermore, the Group organises a series of employee activities annually, helping employees to integrate into the corporate culture of the Group. Meanwhile, relevant training programs are also designed at the request of various departments so as to enhance employees' job skills and promote their job satisfaction.

### 吸引和留住人才

本集團秉持人盡其才、物盡其用的經營理念，堅持德才兼備的用人原則，以品德、知識、能力和往績記錄作為主要評估標準，務求善用並留住人才。

本集團會根據僱員的個人往績記錄、經驗和市場基準，為其提供公平公正的報酬和福利。本集團已制定一套僱員績效考核機制，每年按照員工表現作出適當薪酬調整，以減低人才流失。另外，為有效地評估及完善員工的職業生涯，本集團亦會協助員工根據自身情況分析個人職業發展方向，指導他們填寫《員工職業發展規劃表》，以確立職業生涯目標及策略。

### 福利與假期

為增強員工歸屬感、營造良好工作氛圍，並增強本集團凝聚力，本集團為員工提供不同福利，包括五險一金、工作午餐、生日及交通通訊等各項補貼。

除根據當地的就業法例及制度制定合理的工作及休息時間，並提供法定假日及有薪年假外，本集團亦會給予婚假、產假及喪假等額外假期。

另外，本集團每年舉辦一系列的員工活動，讓員工融入本集團的企業文化。同時，應各部門要求為員工設計相應培訓項目，加強員工的工作技能，提升他們的工作滿足感。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### Inclusion

The Group is determined to creating a fair and equitable working environment where all employees will be treated equally and no discrimination or harassment in workplace will be tolerated. No differential remuneration package is provided based on employees' gender, age, marriage status, race, religious belief or other factors irrelevant to the job. If an employee thinks he/she is being treated unfairly, he/she can report and reflect to human resources department. Various departments will also implement internal control. The Group will issue a written warning to any employee in violation of the regulations of the Group if any unfair case is found or verified. Such employee will be subject to termination of employment if the violation is serious.

During the Reporting Period, the Group strictly complied with labour laws of the PRC and relevant regulations, and had not been involved in any event of breach of laws and regulations relating to employment relationship, compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare which had a significant impact on the Group.

No non-compliance with law that resulted in significant fines or sanctions had been reported during the Reporting Period.

### Health and Safety

Due to the nature of the business of the Group, the employees mainly work in the office and their possibilities of sustaining work injuries are limited. No serious work injury incident occurred in the Group during the Reporting Period. As for laws and regulations of the PRC in relation to the occupational health standards and safe production, the Group did not record any major non-compliance during the reporting year. The Group maintains work-related injury insurance for all employees in accordance with the Social Insurance Law of the PRC (《中華人民共和國社會保險法》) as well as other laws and regulations of the PRC.

### 包容

本集團致力創造公平公正的工作環境，對所有員工一視同仁，絕不接受任何於工作場所發生的歧視或騷擾行為。本集團不會因員工的性別、年齡、婚姻狀況、種族、宗教信仰或任何與工作無關的因素作出任何差別待遇。若員工認為自己受到不公平對待，可向人力資源部報告及反映。各部門亦將實行內部監督，如發現並證實任何不公情況，本集團將會對違規員工提出書面警告，倘情節嚴重以解僱作處分。

於報告期間，本集團嚴格遵守中國的勞工法例及相關法規，並無涉及任何與僱傭關係、薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利相關並對本集團有重大影響的違法違規事件。

於報告期間，概無因違反法例而被判處重大罰款或處罰。

### 健康與安全

基於本集團的業務性質，僱員主要在辦公室內工作，遇到工傷事故的機率不高。本集團於報告期內並沒有發生任何嚴重工傷事故。就中國大陸對職業衛生標準及安全生產的法律及法規，本集團於報告年內並未有發生任何重大違規事件。本集團一直遵照《中華人民共和國社會保險法》等中國法律法規為所有員工購買工傷保險。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT 環境、社會及管治報告

In addition, to foster and maintain a good, comfortable and healthy working environment, the Group has implemented a series of policies:

- to maintain obstruction-free emergency access in workplace;
- to provide a workplace with adequate illumination and moderate temperature;
- to restrict smoking in workplace; and
- to conduct safety inspection and training of fire prevention regularly.

另外，為營造和保持良好、舒適和健康的工作環境，本集團實施了一系列政策：

- 保持工作場所所有緊急出口暢通；
- 提供光線充足及溫度適中的工作場所；
- 禁止在工作場所吸煙；及
- 定期進行安全檢查和進行防火消防培訓。



Fire safety equipment in the workplace  
於工作場所的消防安全設備

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

In an effort to prevent and control the spread of the COVID-19 pandemic, the Group has been closely monitoring and following the policies and advice from local government and strictly implementing numerous protective and control measures at its workplaces to safeguard the hygiene and safety of the employees, including (i) establishing a contingency working team, reporting to general manager, to coordinate the purchasing of protective equipment and cleaning supplies; organise disinfection programme at workplace; and introduce policies and guidelines for epidemic prevention and control and maintain communication with employees timely; (ii) establishing mandatory body temperature screening procedures; (iii) providing disposable protective face masks and hand sanitizer for its employees; (iv) conducting regular cleaning and disinfection of offices; and (v) providing new COVID-19 training on safety production for all staff.

The Group is not aware of any material non-compliance with the Law of the PRC on Work Safety, Regulations on Work- Related Injury Insurance of the PRC and other applicable laws and regulations that has a significant impact on the Group relating to provide a safety working environment and protecting employees from occupational hazards during the Reporting Period.

No non-compliance with law that resulted in significant fines or sanctions had been reported during the Reporting Period.

There were no work-related fatalities reported for the years ended 31 December 2020, 2021 and 2022. During the Reporting Period, no loss days due to work injury were noted.

為預防及控制COVID-19疫情蔓延，本集團一直密切監察並遵循當地政府的政策及建議，並在其工作場所嚴格執行多項保護及控制措施，以保障僱員的衛生和安全，其中包括：(i)建立應變工作小組，向總經理匯報，以協調購買防護設備及清潔用品；於工作場所安排消毒；制定防疫政策及方針，並及時與員工保持溝通；(ii)設立強制體溫檢查程序；(iii)為員工提供一次性防護口罩及洗手液；(iv)於辦公室進行定期清潔及消毒；及(v)為全體員工提供新的COVID-19安全生產培訓。

於報告期間，本集團並不知悉有關提供安全工作環境及保護員工免受職業危害且對本集團產生重要影響之《中華人民共和國安全生產法》、《中華人民共和國工傷保險條例》及其他適用法律法規之重大違規情況。

於報告期間，本集團概無因違反法律而被判處重大罰款或處罰。

截至2020年、2021年及2022年12月31日止年度，概無報告任何因工作關係而死亡的情況。於報告期間，概無發現任何因工傷損失工作日數的情況。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### DEVELOPMENT AND TRAINING

The Group always puts great emphasis on talent training and believes that employees' skills and experience are essential to promoting the long-term development of the Group. Continuing education is one of the effective ways to maintain employees' competitiveness in the industry. Therefore, the Group annually formulates annual training plan with an aim to enhance employees' performance through effective training, counselling and in-service development. The trainings cover various topics, including but is not limited to, factoring business knowledge, asset management, business process, qualification training for secretaries of the board of listed issuers and internal control training for new employees.

The Group organises vocational guidance activities at irregular intervals and make full disclosure of information relating to career development in the Group through various channels. The Group identifies suitable positions and career paths for employees through an analysis of employees and the Group's positions in order to increase employees' competitiveness. The administration and human resources department formulates various action and measures required to achieve employees' career goals based on their own conditions, such as participation in various human resources development and training activities of the Group, development of their networking, participation in courses outside working hours and acquisition of relevant knowledge and skills.

### 發展與培訓

本集團向來重視人才培訓，深信僱員技術和經驗是推動本集團長遠發展的重要元素。本集團認為持續進修是保持僱員在行內競爭力的有效方法之一。因此，本集團每年編製《年度培訓計劃》，致力透過有效培訓、輔導及在職發展提升僱員表現。培訓內容包括但不限於保理業務知識、資產管理專項、業務流程、上市公司董秘資格培訓以及新員工內控培訓。

本集團會不定時舉行職業指導活動，並利用各種渠道充分公開有關集團職業發展方面的信息。本集團亦會通過對員工及本集團崗位的分析，為員工選擇適合的崗位和職業生涯路徑，以提高員工競爭力。行政人事部會根據員工的情況為其制定實現職業目標所需的各種行動和措施，如參加本集團各類人力資源開發與培訓活動、構建人際關係網、參加業餘課程，及掌握相關知識技能等。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

During the Reporting Period, the percentage of employees trained and the average training hours completed per employee are shown as follows:

於報告期間，受訓僱員及各僱員完成的平均受訓時數的百分比如下：

	2022 2022年	2021 2021年
<b>Percentage of employees trained</b> <sup>[Note 1]</sup> 受訓僱員百分比 <sup>(附註1)</sup>	<b>75%</b>	78%
<b>Percentage of employees trained by gender</b> <sup>[Note 2]</sup> 按性別劃分受訓僱員的百分比 <sup>(附註2)</sup>		
Male 男性	<b>56%</b>	40%
Female 女性	<b>44%</b>	60%
<b>Percentage of employees trained by employee category</b> <sup>[Note 2]</sup> 按僱員類別劃分受訓僱員的百分比 <sup>(附註2)</sup>		
Senior management 高級管理層	<b>11%</b>	12%
Middle management 中級管理層	<b>25%</b>	28%
General staff 普通員工	<b>64%</b>	60%
<b>Average training hours per employee</b> <sup>[Note 3]</sup> 各僱員平均受訓時數 <sup>(附註3)</sup>	<b>2.2 hours</b> 2.2小時	1.8 hours 1.8小時
<b>Average training hours completed per employee by gender</b> <sup>[Note 4]</sup> 按性別劃分各僱員完成的平均受訓時數 <sup>(附註4)</sup>		
Male 男性	<b>2.5 hours</b> 2.5小時	2.2 hours 2.2小時
Female 女性	<b>1.8 hours</b> 1.8小時	1.5 hours 1.5小時
<b>Average training hours completed per employee by employee category</b> <sup>[Note 4]</sup> 按僱員類別劃分各僱員完成的平均受訓時數 <sup>(附註4)</sup>		
Senior management 高級管理層	<b>5.5 hours</b> 5.5小時	7.3 hours 7.3小時
Middle management 中級管理層	<b>2.5 hours</b> 2.5小時	3.1 hours 3.1小時
General staff 普通員工	<b>1.7 hours</b> 1.7小時	1.5 hours 1.5小時



## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Note 1: Percentage of employees trained is calculated by dividing the number of employees who took part in training by the number of employees.

Note 2: The percentage of employees trained by category is calculated based on the number of employees trained in each category during the Reporting Period divided by the number of employees who took part in training.

Note 3: Average training hours per employee is calculated by dividing the total number of training hours by the number of employees.

Note 4: Average training hours by categories is calculated by dividing the total number of training hours for such category by the number of employees in the corresponding category.

附註1：受訓僱員百分比乃通過參訓僱員人數除以僱員人數計算。

附註2：按類別劃分受訓僱員的百分比乃根據報告期間各類別受訓僱員人數除以參訓僱員人數計算。

附註3：各僱員受訓時數乃通過受訓總時數除以僱員人數計算。

附註4：按類別劃分平均受訓時數乃通過該類別受訓總時數除以相應類別僱員人數計算。

### LABOUR STANDARDS

The Group prohibits the use of forced labour and child labour, and lists important notes of recruitment process in policies and procedure of human and administration department. The Group has stringent requirements for shortlisting employees. In recruiting candidates for positions below management level, the Group requests job applicants to provide identity card, academic certificate of their highest level, professional certificates and employment separation certificate regarding their former jobs for verifying their identity.

If the management of the Group finds illegal employment of child labour or forced labour within the Group, their employment contract will be terminated immediately by the Group. After inquiry into the cause and finding out persons held responsible, the Group will impose appropriate punishment on those in violation of the regulations. No employment of forced labour and child labour occurred in the Group during the Reporting Period.

### 勞工標準

本集團嚴禁聘用強制勞工及童工，並於《人事及行政部政策及流程》列明招聘過程中的注意事項。本集團對篩選員工有著嚴格要求，本集團在招聘管理層以下職位時，會要求應徵者提供身份證、最高學歷證明、專業證明和原單位離職證明等資料，以供核對身份。

如本集團管理層發現本集團內違規聘用童工或強制勞工時，本集團會立即終止其勞動合同。於查明原因及追究責任後，本集團將對違規僱員作出適當處罰。於報告期內，本集團並沒有出現聘用強制勞工及童工的情況。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

The Group endeavours to protect human rights, creating a workplace of respect, sincerity and fairness for its employees and customers, and comply with all relevant laws and regulations in relation to employment and labour that have a significant impact on the Group including the Labour Law of the PRC (《中華人民共和國勞動法》) and the Labour Contract Law of the PRC (《中華人民共和國勞動合同法》). The Group did not record any major non-compliance during the Reporting Period. No non-compliance with law that resulted in significant fines or sanctions had been reported in 2022.

### OPERATIONAL PRACTICES

#### Supply Chain Management

The objectives of the Group are to purchase goods from creditworthy suppliers and ensure such suppliers provide good products that meet the standards of the Group.

The Group believes that establishment of sustainable supply chain and facilitation of interaction and communication with suppliers and bankers will improve the confidence of customers and other stakeholders on the Group. Therefore, the Group only maintains long-term cooperative relationship with medical suppliers and bankers of good creditworthiness, sound reputation, quality product and service, good track record and eligibility. The Group's purchasing scope mainly covers medical equipment, office supplies and accessories etc. Currently, the Group's main suppliers are mostly from the PRC. Focusing on establishing close cooperation relationship with its suppliers, the Group has been working together with its suppliers to reduce their impact on the environment from their production processes while ensuring their provision of quality products and services.

Although most of its medical suppliers are designated by customers, the Group has formulated written policies and guidance to monitor suppliers' performance regularly in order to track their service quality more effectively. The Group will cease cooperation with suppliers who fail to meet its service quality standards.

本集團致力保障人權，為員工及客戶建立一個尊重、坦誠及公平的工作環境，並遵守與僱傭及勞動相關且對本集團有重要影響的所有相關法律法規，包括《中華人民共和國勞動法》及《中華人民共和國勞動合同法》。本集團於報告期內並未有發生重大違規事件。於2022年並無因不合規行為而被處以重大罰款或制裁的報告。

#### 營運慣例

#### 供應鏈管理

本集團的目標是向信譽良好的供貨商購買商品及確保供貨商提供符合本集團標準的優質產品。

本集團相信，建設可持續的供應鏈並促進與供貨商及銀行的互動和溝通可以加強客戶和其他持份者對本集團的信心。因此，本集團只與信用良好、商譽穩健、產品及服務質量高，以及記錄良好和合規格的醫療供貨商及銀行保持長期合作關係。本集團的採購範圍主要包括醫療設備、辦公室用品以及配件等。目前，本集團的主要供貨商大部分來自中國。本集團重視與供貨商的緊密合作關係，與供貨商一同努力減少生產過程中對環境的影響，同時確保供貨商提供優質的產品及服務。

雖然大部分醫療供貨商由客戶指定，但為了更有效地跟蹤服務質量，本集團已制定書面政策及指引，定期審查供貨商的表現。對於不符合本集團服務質量標準的供貨商，本集團會停止與其合作。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

During the Reporting Period, the number of suppliers by geographical region is as follows:

於報告期內，按地區劃分的供貨商數目如下：

	2022 <sup>note 1</sup> 2022年 <sup>附註1</sup>	2021 2021年
<b>Region</b> <b>地區</b>		
Mainland China 中國大陸	12	18
Hong Kong 香港	6	7

Note 1: Suppliers refer to suppliers providing products and/or services to the Group with total contract value of over RMB0.1 million.

附註1：供應商指向本集團提供合約總值超過人民幣10萬元產品及／或服務的供應商。

### Product Responsibility

### 產品責任

The objectives of the Group are to protect customers' information and keep customers free of worries.

本集團的目標是保護客戶資料並讓客戶放心。

The Directors and management team have extensive experience in the financing services industry. The Group provides customised financial leasing services tailored for customers who are in need of relevant equipment in their business operations. In addition, the Group provides its customers with financing and accounts receivable management as well as consulting services. The Group has an experienced and stable management team that allows it to deliver reliable and efficient services to its customers.

董事及管理團隊在融資服務行業擁有豐富經驗。本集團會根據客戶的業務經營需要的相關設備提供定制化的融資租賃服務。另外，本集團向客戶提供融資及應收賬款管理以及諮詢服務。本集團擁有經驗豐富及穩定的管理團隊，這讓本集團能夠向客戶提供可靠及高效的服務。

In addition, the Group places strong emphasis on the confidentiality of customers' information. Although there are no existing laws and regulations governing privacy in the PRC, in order to gain confidence from customers and lower the risk of revealing confidential information by the employees, the Group has established an internal documentation management system, including administrative measures for information privacy and implementing rules for information privacy management, which specifies the right procedures for the employees to handle the information of the Company and the customers, so as to enhance the regulatory mechanism and prevent the leakage of customers' information.

此外，本集團十分重視客戶信息的保密。雖然中國大陸現時未有法律法規規管隱私事宜，但為增強客戶信心並減低員工洩露機密資料的風險，本集團已制定內部的檔案管理制度，包括《信息保密管理辦法》和《信息保密管理實施細則》，列明員工處理本公司及客戶資料的正確程序，加強監管機制及預防客戶資料外洩。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

- employees must have a sense of confidentiality and definitely do not ask, say or look at anything that they should not;
- talking about or transmitting the Company's confidential matters in public places, via public telephones or public network platforms is strictly prohibited;
- without the consent of the meeting organizers, employees may not take photos, record or reproduce the confidential matters, and strict punishment will be imposed once discovered;
- may not throw away drafts, first drafts or outdated documents at discretion. If there is no retention value, such documents should be destroyed in a timely manner. Such documents should be treated as final drafts and be handled according to confidentiality principles and requirements; and
- documents containing sensitive information of the customers or the Company should be kept by specified personnel of each department. Unless necessary, such information should not be transmitted to other departments.
- 員工必須具有保密意識，做到不該問的絕對不問、不該說的絕對不說、不該看的絕對不看；
- 嚴禁在公共場合、公用電話或公共網絡平台上交談或傳遞本公司保密事項；
- 未經會議組織者同意，員工不得對保密事項進行拍照、攝像或複製，一旦發現，將進行嚴懲；
- 不得隨意亂丟草稿、初稿或過期文件。如無保留價值，應及時銷毀。必須以定稿標準對待，按保密原則和要求處理；及
- 載有客戶或本公司敏感資料的文件應由各部門指定人員保存。除非必要，有關資料將不得傳遞給其他部門。

Moreover, the Group requires employees to sign confidentiality agreements, which strictly require employees to follow the rules regarding confidentiality management and the relevant system established by the Group to perform their confidentiality responsibilities, so as to protect the interest of the Group. Confidentiality agreements specify the content and scope that the staff should keep confidential, their confidentiality responsibilities and liabilities for breach of contract. If employees disclose or reproduce any trade secrets of the Group without the Group's consent and authorization, the Company will dismiss the employees and reserve the right to institute legal proceedings.

The Group recognises the importance of intellectual property protection, therefore it is dedicated to protecting and enforcing the Group's own intellectual property rights as well as the intellectual property rights of third party. The Group will ensure terms in relation to intellectual property rights are included in the cooperation agreements between the Group and its business partners.

另外，本集團要求員工簽署保密協議，嚴格要求員工遵守本集團所制定的保密管理規定及相關制度，履行保密職責，以維護本集團利益。保密協議會列明員工保密的內容與範圍、保密義務及違約責任。若未經本集團同意及授權，擅自披露或複製本集團任何的商業機密信息，本公司會辭退員工，並保留提起法律訴訟的權利。

本集團深知保障知識產權的重要性，因此，本集團致力保障及行使其自身知識產權及第三方的知識產權。本集團將確保與知識產權有關的條款列入本集團與其業務夥伴之間的合作協議。

## ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

### 環境、社會及管治報告

Maintaining high quality standard for products and services are the most important for sustainable development of the Group. The Group ensures that the medical equipment provided for its customers are in compliance with the Article 6 of the Regulation on the Supervision and Administration of Medical Devices (《醫療器械監督管理條例》) of the PRC, the medical device products shall satisfy the national mandatory standards for medical devices, and, if no such standard is available, meet the mandatory industrial standards for medical devices, and registered or filed product technical specification. The instruction manual and labelling of the medical equipment are in compliance with the Provision on the Management of Instructions and Labels of Medical Devices (《醫療器械說明書和標籤管理規定》) of the PRC. After-sales and maintenance services are provided for the Group's customers in order to boost their lifetime value.

During the Reporting Period, there were no recalls of products due to safety and health reasons and no complaints related to product and service were received.

#### Anti-Corruption

The objectives of the Group are to promote anti-corruption, anti-money laundering and no bribery, extortion and fraud.

All the businesses operated by the Group are in compliance with the national and local laws and regulations regarding the prevention of bribery, extortion, fraud and money laundering, including the Prevention of Bribery Ordinance (《防止賄賂條例》) of the Hong Kong Legislation. The Group requires its employees to strictly follow the requirements of the aforesaid ordinances, in order to prevent behaviours such as bribery, extortion, fraud and money laundering.

Besides, the Group has established internal administrative rules regarding anti-corruption, and implemented a comprehensive mechanism to strictly monitor each employee, ensuring no employee has any behaviour that violates the discipline, rules and laws, such as behaviour for gaining personal interests, bribery, extortion, fraud and money laundering. The Group is determined in combating corruption and contribute in building a corruption-free society. If there are any suspicious cases, employees can report to the management in absolute secrecy, and such cases will be passed to the relevant department for investigation.

保持產品及服務的高質素標準對本集團可持續發展而言至關重要。本集團確保為其客戶提供的醫療器械符合中國《醫療器械監督管理條例》第六條，醫療器械產品應符合國家醫療器械強制標準，倘無相關標準，則應符合醫療器械強制性行業標準及經註冊或備案的產品技術說明書。醫療器械的說明書及標籤符合中國《醫療器械說明書和標籤管理規定》的要求。本集團為客戶提供售後及維修服務，以提高其終身價值。

於報告期內，概無因安全和健康原因而召回的產品，亦無收到有關產品及服務的投訴。

#### 反貪污

本集團的目標乃促進反貪污、反洗黑錢以及零賄賂、勒索及欺詐。

本集團營運的所有業務均符合國家及地方有關防止賄賂、勒索、欺詐及洗黑錢的法例準則，包括香港法例的《防止賄賂條例》。本集團要求僱員嚴格遵守上述條例的要求，以防止發生賄賂、勒索、欺詐及洗黑錢等行為。

此外，本集團已建立了一套有關反貪污的內部管理規定，實施全面機制，嚴格監察每位員工，以確保員工沒有任何謀取個人私利、賄賂、勒索、欺詐及洗黑錢等違紀、違規及違法的行為，堅決反腐倡廉。若有任何懷疑個案，員工可以在絕對保密的情況下通報管理層，並交由相關部門進行調查。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

With a view to protecting the Group's interest, the Group requires employees to strictly follow the code of conduct listed in the employee manual. The Group also provides relevant training to employees regularly with an aim to enhance their awareness on anti-corruption, money laundering and other illegal acts.

The Group is not aware of any material non-compliance with the Anti-Unfair Competition Law of the PRC (《中華人民共和國反不正當競爭法》) and other applicable laws and regulations that has a significant impact on the issuer relating to bribery, extortion, fraud and money laundering during the Reporting Period. There was no legal action against the Group or the employees of the Group for corruption.

### COMMUNITY

#### Community Investment

The Group deeply understands the importance of giving back to the society, as such, the Group uses the best endeavors in providing help. The Group encourages employees to participate in community activities, and to contribute to the sustainability of a harmonious society.

為保障本集團的利益，本集團要求員工嚴格遵守《員工手冊》內列明的行為守則。本集團亦定期為員工提供相關培訓，加強員工對反貪污及洗黑錢等違法行為的認知。

本集團並不知悉於報告期間有在賄賂、勒索、欺詐及洗黑錢方面對發行人造成重大影響的任何嚴重不遵守《中華人民共和國反不正當競爭法》及其他適用法律及法規的情況。並無指控本集團或本集團員工貪污的訴訟案件。

### 社區

#### 社區投資

本集團深切地體會到回饋社會的重要性，不遺餘力提供幫助。本集團十分鼓勵員工參與社區活動，為和諧社會的可持續發展作出貢獻。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### ENVIRONMENTAL, SOCIAL AND GOVERNANCE 《環境、社會及管治報告指引》索引 REPORTING GUIDE INDEX

A. Environmental	Disclosures	
A.環境	披露章節	
<b>A1: Emissions</b>		
<b>A1：排放物</b>		
General Disclosure 一般披露	Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Environmental 環境
KPI	A1.1 The types of emissions and respective emissions data	Emissions
關鍵績效指標	A1.1 排放物種類及相關排放數據	排放
	A1.2 Greenhouse gas emissions in total	Emissions
	A1.2 溫室氣體總排放量	排放
	A1.3 Total hazardous waste produced	Not applicable <sup>note1</sup>
	A1.3 所產生有害廢棄物總量	不適用 <sup>附註1</sup>
	A1.4 Total non-hazardous waste produced	Not applicable <sup>note2</sup>
	A1.4 所產生無害廢棄物總量	不適用 <sup>附註2</sup>
	A1.5 Description of emission targets set and steps taken to achieve them	Emissions 排放
	A1.5 描述所訂立的排放量目標及為達到這些目標所採取的步驟	
	A1.6 Description of how hazardous and non-hazardous wastes are handled, and a description of reduction targets set and stepstaken to achieve them	Waste production 廢棄物產生
	A1.6 描述處理有害及無害廢棄物的方法，及描述所訂立的減廢目標及為達到這些目標所採取的步驟	

Note1: During the course of business, the Company did not produce any chemical or medical-related hazardous waste.

附註1：本公司於業務營運過程中並無產生任何化學或醫療相關的有害廢棄物。

Note2: During the course of business, the Company did not produce a large amount of non-hazardous waste. Therefore, Note2:it did not include the data of non-hazardous waste in the calculation.

附註2：本公司於業務營運過程中並無產生大量無害廢棄物。因此，本公司未有把無害廢棄物之數據納入計算範圍內。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### A. Environmental

#### A.環境

### Disclosures

#### 披露章節

#### A2: Use of Resources

##### A2：資源使用

General Disclosure 一般披露	Policies on the efficient use of resources, including energy, water and other raw materials. 有效使用資源(包括能源、水及其他原材料)的政策。	Environmental 環境
KPI 關鍵績效指標	A2.1 Direct and/or indirect energy consumption by type A2.1 按類型劃分的直接及／或間接能源總耗量	Use of resources 資源使用
	A2.2 Water consumption in total and intensity A2.2 總耗水量及密度	Use of resources 資源使用
	A2.3 Description of energy use efficiency targets set and steps taken to achieve them A2.3 描述能源使用效率所訂立的目標及為達到這些目標所採取的步驟	Use of resources 資源使用
	A2.4 Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency targets set and steps taken to achieve them A2.4 描述求取適用水源是否有任何問題、用水效率所訂立的目標及為達到這些目標所採取的步驟	Use of resources 資源使用
	A2.5 Total packaging material used for finished products A2.5 製成品所用包裝材料的總量	Use of resources <sup>note3</sup> 資源使用 <sup>附註3</sup>

Note3: The Group's business operation does not involve production process, no packaging material is consumed by the Group.

附註3：本集團的業務營運不涉及生產過程，因此本集團並無消耗任何包裝材料。



# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### A. Environmental

#### A.環境

### Disclosures

#### 披露章節

### A3: The Environment and Natural Resources

#### A3：環境及天然資源

General Disclosure 一般披露	Policies on minimising the issuer's significant impact on the environment and natural resources. 減低發行人對環境及天然資源造成重大影響的政策。	Environmental 環境
KPI 關鍵績效指標	A3.1 Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them A3.1 描述業務活動對環境及天然資源的重大影響及已採取管理有關影響的行動	Use of resources 資源使用

### A4: Climate Change

#### A4：氣候變化

General Disclosure 一般披露	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer. 識別及應對已經及可能會對發行人產生影響的重大氣候相關事宜的政策。	Environmental 環境
KPI 關鍵績效指標	A4.1 Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the actions taken to manage them A4.1 描述已經及可能會對發行人產生影響的重大氣候相關事宜，及已採取管理有關影響的行動。	Climate change 氣候變化

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### B. Social B. 社會

### Disclosures 披露章節

#### B1: Employment

##### B1: 僱傭

General Disclosure  
一般披露

Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.

Employment  
僱傭

有關薪酬及解僱、招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。

KPI  
關鍵績效指標

B1.1 Total workforce by gender, employment type, age group and geographical region

Employment  
僱傭

B1.1 按性別、僱傭類別、年齡組別及地區劃分的僱傭總數

B1.2 Employee turnover rate by gender, age group and geographical region

Employment  
僱傭

B1.2 按性別、年齡組別及地區劃分的僱員流失比率

#### B2: Health and Safety

##### B2: 健康與安全

General Disclosure  
一般披露

Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.

Health and safety  
健康與安全

有關提供安全工作環境及保障僱員避免職業性危害的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。

KPI  
關鍵績效指標

B2.1 Number and rate of work-related fatalities.

Health and safety  
健康與安全

B2.1 因工作關係而死亡的人數及比率。

B2.2 Lost days due to work injury.

Health and safety

B2.2 因工傷損失工作日數。

健康與安全

B2.3 Description of occupational health and safety measures adopted, and how they are implemented and monitored.

Health and safety  
健康與安全

B2.3 描述所採納的職業健康與安全措施，以及相關執行及監察方法。

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### B. Social B. 社會

### Disclosures 披露章節

#### B3: Development and Training

##### B3: 發展及培訓

General Disclosure 一般披露	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities. 有關提升僱員履行工作職責的知識及技能的政策。描述培訓活動。	Development and training 發展及培訓
KPI 關鍵績效指標	B3.1 The percentage of employees trained by gender and employee category (e.g. senior management, middle management). B3.1 按性別及僱員類別(如高級管理層、中級管理層)劃分的受訓僱員百分比。 B3.2 The average training hours completed per employee by gender and employee category. B3.2 按性別及僱員類別劃分，每名僱員完成受訓的平均時數。	Development and training 發展及培訓  Development and training 發展及培訓

#### B4: Labour Standards

##### B4: 勞工準則

General Disclosure 一般披露	Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour. 有關防止童工或強制勞工的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Labor standards 勞工準則
KPI 關鍵績效指標	B4.1 Description of measures to review employment practices to avoid child and forced labour. B4.1 描述檢討招聘慣例的措施以避免童工及強制勞工。 B4.2 Description of steps taken to eliminate such practices when discovered. B4.2 描述在發現違規情況時消除有關情況所採取的步驟。	Labor standards 勞工準則  Labor standards 勞工準則

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

### B. Social

#### B. 社會

### Disclosures

#### 披露章節

#### B5: Supply Chain Management

##### B5: 供應鏈管理

General Disclosure 一般披露	Policies on managing environmental and social risks of the supply chain. 管理供應鏈的環境及社會風險政策。	Supply chain management 供應鏈管理
KPI 關鍵績效指標	B5.1 Number of suppliers by geographical region. B5.1 按地區劃分的供應商數目。	Supply chain management 供應鏈管理
	B5.2 Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored. B5.2 描述有關聘用供應商的慣例，向其執行有關慣例的供應商數目、以及有關慣例的執行及監察方法。	Supply chain management 供應鏈管理
	B5.3 Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored. B5.3 描述有關識別供應鏈每個環節的環境及社會風險的慣例，以及相關執行及監察方法。	Supply chain management 供應鏈管理
	B5.4 Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored. B5.4 描述在揀選供應商時促使多用環保產品及服務的慣例，以及相關執行及監察方法。	Supply chain management 供應鏈管理

**B6: Product Responsibility**

**B6:產品責任**

General Disclosure 一般披露	Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress. 有關所提供產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。	Product Responsibility 產品責任
KPI 關鍵績效指標	B6.1 Percentage of total products sold or shipped subject to recalls for safety and health reasons. B6.1 已售或已運送產品總數中因安全與健康理由而須回收的百分比。	Product Responsibility 產品責任
	B6.2 Number of products and service related complaints received and how they are dealt with. B6.2 接獲關於產品及服務的投訴數目以及應對方法。	Product Responsibility 產品責任
	B6.3 Description of practices relating to observing and protecting intellectual property rights. B6.3 描述與維護及保障知識產權有關的慣例。	Product Responsibility 產品責任
	B6.4 Description of quality assurance process and recall procedures. B6.4 描述質量檢定過程及產品回收程序。	Product Responsibility 產品責任
	B6.5 Description of consumer data protection and privacy policies, and how they are implemented and monitored. B6.5 描述消費者資料保障及私隱政策，以及相關執行及監察方法。	Product Responsibility 產品責任

# ENVIRONMENTAL, SOCIAL AND GOVERNANCE REPORT

## 環境、社會及管治報告

B. Social B.社會	Disclosures 披露章節
<b>B7: Anti-corruption</b>	
<b>B7 : 反貪污</b>	
General Disclosure 一般披露	Information on (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering. 有關防止賄賂、勒索、欺詐及洗黑錢的：(a)政策；及(b)遵守對發行人有重大影響的相關法律及規例的資料。 Anti-corruption <sup>note4</sup> 反貪污 <sup>附註4</sup>
KPI 關鍵績效指標	<p>B7.1 Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases. Anti-corruption 反貪污</p> <p>B7.1 於匯報期內對發行人或其僱員提出並已審結的貪污訴訟案件的數目及訴訟結果。</p> <p>B7.2 Description of preventive measures and whistle-blowing procedures, and how they are implemented and monitored. Anti-corruption 反貪污</p> <p>B7.2 描述防範措施及舉報程序，以及相關執行及監察方法。</p> <p>B7.3 Description of anti-corruption training provided to directors and staff. Anti-corruption 反貪污</p> <p>B7.3 描述向董事及員工提供的反貪污培訓。</p>
<b>B8 : Community Investment</b>	
<b>B8 : 社區投資</b>	
General Disclosure 一般披露	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests. Community investment 社區投資 有關以社區參與來了解營運所在社區需要和確保其業務活動會考慮社區利益的政策。
KPI 關鍵績效指標	<p>B8.1 Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport). Community investment 社區投資</p> <p>B8.1 專注貢獻範疇(如教育、環境事宜、勞工需求、健康、文化、體育)。</p> <p>B8.2 Resource contributed to the focus areas. Community investment 社區投資</p> <p>B8.2 對專注範疇的資源投入。</p>
Note4: During the Reporting Period, there was no legal action against the Group and the employees of the Group for corruption.	附註4：於報告期內，並無涉及指控本集團或本集團員工的貪污的訴訟案件。

# INDEPENDENT AUDITOR'S REPORT

## 獨立核數師報告

TO THE SHAREHOLDERS OF FY FINANCIAL (SHENZHEN) CO., LTD.  
(incorporated in the PRC with limited liability)

### OPINION

We have audited the consolidated financial statements of FY Financial (Shenzhen) Co., Ltd. (the “**Company**”) and its subsidiaries (together the “**Group**”) set out on pages 108 to 268, which comprise the consolidated statement of financial position as at 31 December 2022, and the consolidated statement of comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at 31 December 2022, and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants (“**HKICPA**”) and have been properly prepared in compliance with the disclosure requirements of the Hong Kong Companies Ordinance [Cap 622].

### BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing (“**HKSAs**”) issued by the HKICPA. Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Consolidated Financial Statements” section of our report. We are independent of the Group in accordance with the HKICPA’s “Code of Ethics for Professional Accountants” (the “**Code**”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

致富銀融資租賃(深圳)股份有限公司股東  
(於中國註冊成立的有限公司)

### 意見

我們已審核列載於第108頁至268頁的富銀融資租賃(深圳)股份有限公司(「**貴公司**」)及其附屬公司(統稱「**貴集團**」)之綜合財務報表，該綜合財務報表包括於2022年12月31日的綜合財務狀況表、截至該日止年度的綜合全面收益表、綜合權益變動表及綜合現金流量表以及綜合財務報表附註，包括重大會計政策概要。

我們認為，綜合財務報表已根據香港會計師公會(「**香港會計師公會**」)頒佈的香港財務報告準則真實而中肯地反映 貴集團於2022年12月31日的綜合財務狀況以及截至該日止年度的綜合財務表現及綜合現金流量，並已遵照香港公司條例(第622章)的披露規定妥為擬備。

### 意見的基礎

我們已根據香港會計師公會頒佈的香港審核準則(「**香港審核準則**」)進行審核。我們在該等準則下的責任已在本報告「核數師就審核綜合財務報表承擔的責任」一節中作進一步闡述。根據香港會計師公會頒佈的「專業會計師道德守則」(「**守則**」)，我們獨立於 貴集團，並已履行守則中的其他道德責任。我們相信，我們所獲得的審核憑證能充分及適當地為我們的意見提供基礎。

## KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

### Allowance for impairment of accounts receivable

The Group's accounts receivable consists of finance lease receivables, receivables from sale-leaseback transactions, factoring receivables, trade receivables and receivables from operating leases, and accounted for RMB156,718,961 or 31% of the Group's total assets. The assessment of impairment of accounts receivable under the expected loss model is considered to be a matter of most significance as it requires the application of judgement and use of subjective assumptions by management. The Group assesses the expected credit loss ("ECL") according to forward-looking information and used appropriate models and a large number of assumptions in its expected measurement of credit losses. These models and assumptions relate to the future macroeconomic conditions and borrower's creditworthiness (e.g., the likelihood of default by customers and the corresponding losses). The Group has adopted judgement, assumptions and estimation techniques in order to measure ECL according to the requirements of accounting standards such as criteria for judging significant increases in credit risk, definition of credit-impaired financial asset, parameters for measuring ECL and forward-looking information.

The disclosures of the allowance for impairment of accounts receivable and the related credit risk are included in notes 5, 20 and 41(a) to the consolidated financial statements.

## 關鍵審核事項

關鍵審核事項乃根據我們的專業判斷，認為對本期內綜合財務報表的審核最為重要的事項。該等事項乃在我們審核綜合財務報表全文及出具意見時處理。我們不會對該等事項提供單獨的意見。

### 應收賬款減值撥備

貴集團的應收賬款包括應收租賃款項、售後回租交易應收款項、保理應收款項、應收賬項及經營租賃應收款項為人民幣156,718,961元，佔貴集團總資產的31%。預期虧損模式項下的應收賬款減值評估被視為最重大事項，因其需要管理層應用判斷及使用主觀假設。貴集團根據前瞻性資料評估預期信貸虧損（「預期信貸虧損」）並於其信貸虧損的預期計量中採用適當模式及大量假設。該等模式及假設與未來宏觀經濟狀況及借款人信譽（如客戶違約及出現相應虧損的可能性）有關。貴集團已根據會計準則的規定（如判斷信貸風險大幅增加的標準、信貸減值金融資產的定義、計量預期信貸虧損的參數及前瞻性資料）採納判斷、假設及估計技術以計量預期信貸虧損。

應收賬款減值撥備及相關信貸風險的披露載於綜合財務報表附註5、20及41(a)。



# INDEPENDENT AUDITOR'S REPORT

## 獨立核數師報告

### Our response:

We performed reviews of accounts receivable on a sample basis, considering the credit profiles of the debtors, guarantors and the collaterals, as well as external evidence and factors, to assess whether management's assessment of ECL was appropriate. We adopted a risk-based sampling approach in our tests of the allowances for impairment of accounts receivable. We selected samples of accounts receivable considering size and risk factors for our tests on the reasonableness of grading and measurement of impairment. We assessed management's forecast of future repayments and current financial conditions of the debtors, based on historical experience, value of collaterals (if any) and observable external data, etc. We also evaluated the parameters and assumptions used in the measurement of ECL such as criteria for judging significant increases in credit risk, definition of credit-impaired financial asset, parameters for measuring ECL and forward-looking information.

We also assessed the appropriateness of the Group's disclosure of the allowance for impairment of accounts receivables and the related credit risk in notes 5, 20 and 41(a) to the consolidated financial statements.

### OTHER INFORMATION IN THE ANNUAL REPORT

The directors are responsible for the other information. The other information comprises the information included in the Company's annual report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

### 我們的回應：

我們對應收賬款進行抽樣檢討，考慮債務人、擔保人及抵押品的信貸情況以及外部證據及因素，以評估管理層對預期信貸虧損的評估是否適當。我們於測試應收賬款減值撥備時採納基於風險的取樣方法。我們就評級合理性及減值計量測試從規模及風險因素方面考慮，選擇應收賬款樣本。我們基於過往經驗、抵押品(如有)的價值及可觀察外部數據等，評估管理層對債務人未來還款及現時財務狀況的預測。我們亦評估計量預期信貸虧損時採用的參數及假設，如判斷信貸風險大幅增加的標準、信貸減值金融資產的定義、計量預期信貸虧損的參數及前瞻性資料。

我們亦評估本集團披露應收款項減值撥備的適當性以及綜合財務報表附註5、20及41(a)所載相關信貸風險。

### 年報內的其他資料

董事須對其他資料負責。其他資料包括載於貴公司年報內的資料，惟並不包括綜合財務報表及本核數師報告。

我們對綜合財務報表的意見並不涵蓋其他資料，我們亦不對該等其他資料發表任何形式的鑒證結論。

# INDEPENDENT AUDITOR'S REPORT

## 獨立核數師報告

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### DIRECTORS' RESPONSIBILITIES FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The directors are responsible for the preparation of the consolidated financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the HKICPA and the disclosure requirements of the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Group or to cease operations, or have no realistic alternative but to do so.

The directors are also responsible for overseeing the Group's financial reporting process. The Audit Committee assists the directors in discharging their responsibilities in this regard.

就審核綜合財務報表而言，我們的責任為閱讀其他資料，並在此過程中考慮其他資料是否與綜合財務報表，或我們在審核過程中所了解的情況存在重大抵觸或似乎存在重大錯誤陳述。基於我們已執行的工作，倘我們認為其他資料存在重大錯誤陳述，我們須報告該事實。就此而言，我們並無任何報告。

### 董事就綜合財務報表須承擔的責任

董事須負責根據香港會計師公會頒佈的香港財務報告準則及香港公司條例的披露規定擬備真實而中肯的綜合財務報表，並對其認為為使綜合財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所必須的內部控制負責。

在擬備綜合財務報表時，董事負責評估 貴集團的持續經營能力，並在適當情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，惟董事有意將 貴集團清盤或停止經營或別無其他切實可行的替代方案則除外。

董事亦負責監督 貴集團的財務報告過程。審核委員會協助董事履行此方面的責任。

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with the terms of our engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

### 核數師就審核綜合財務報表承擔的責任

我們的目標為就綜合財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具載有我們意見的核數師報告。我們根據委聘條款僅向全體股東出具本報告，除此以外別無其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔責任。

合理保證屬高水平保證，惟不能保證根據香港審核準則進行審核，在某一重大錯誤陳述存在時總能發現。錯誤陳述可由欺詐或錯誤引起，倘合理預期錯誤陳述單獨或匯總起來將影響使用者依賴該等綜合財務報表所作出的經濟決定，則有關錯誤陳述被視作重大。

在根據香港審核準則進行審核的過程中，我們已運用專業判斷，並抱有專業懷疑態度。我們亦：

- 識別及評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險，設計及執行審核程序以應對該等風險，並獲取充分而適當的審核憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致重大錯誤陳述的風險高於未能發現因錯誤而導致重大錯誤陳述的風險。
- 了解與審核相關的內部控制，以設計適當的審核程序，惟目的並非對貴集團內部控制的有效性發表意見。

## INDEPENDENT AUDITOR'S REPORT

### 獨立核數師報告

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- 評價董事所採用會計政策的恰當性及作出會計估計與相關披露的合理性。
- 對董事採用持續經營會計基礎的恰當性作出結論，並根據所獲取的審核憑證以確定有關事件或情況是否存在重大不確定性，從而可能對 貴集團的持續經營能力產生重大疑慮。倘我們認為存在重大不確定性，則須在核數師報告中提請使用者注意綜合財務報表中的相關披露；或倘有關的披露不足，則我們須修訂其意見。我們的結論乃基於在核數師報告日期前所取得的審核憑證。然而，未來事件或情況可能導致 貴集團不能持續經營。
- 評價綜合財務報表(包括披露)的整體呈列方式、結構及內容，以及綜合財務報表能否中肯地反映有關交易及事項。
- 就 貴集團內實體或業務活動之財務資料獲取充足及適當之審核憑證，以便對綜合財務報表發表意見。我們負責集團審核之方向、監督和執行。我們為審核意見承擔全部責任。

We communicate with the Audit Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

我們與審核委員會溝通有關(其中包括)計劃審核範圍、時間安排及重大審核發現，包括我們在審核中識別出內部控制的任何重大缺陷。

## INDEPENDENT AUDITOR'S REPORT 獨立核數師報告

We also provide the Audit Committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the directors, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

我們亦向審核委員會提交聲明，說明我們已符合有關獨立性的相關道德要求，並與彼等溝通有可能合理地被認為會影響我們獨立性的所有關係及其他事項，以及相關防範措施(如適用)。

從與董事溝通的事項中，我們確定對本期內綜合財務報表的審核最為重要的事項，並因而構成關鍵審核事項。我們在核數師報告中闡述該等事項，除非法律或法規不允許公開披露有關事項，或在極端罕見的情況下，倘合理預期在我們報告中溝通某事項造成的負面後果超過所產生的公眾利益，則我們決定不會在報告中溝通該事項。

### **BDO Limited**

*Certified Public Accountants*

### **Ho Yee Man**

Practising Certificate Number P07395

Hong Kong, 30 March 2023

香港立信德豪會計師事務所有限公司

執業會計師

何綺雯

執業證書編號P07395

香港，2023年3月30日

# CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

## 綜合全面收益表

For the year ended 31 December 2022 截至2022年12月31日止年度

		Notes 附註	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Revenue</b>	<b>收益</b>	7	<b>29,501,524</b>	43,095,195
Cost of sales	銷售成本		<b>(16,909,133)</b>	(8,739,341)
<b>Gross profit</b>	<b>毛利</b>		<b>12,592,391</b>	34,355,854
Other income and gains	其他收入及收益	7	<b>10,841,918</b>	16,275,946
Operating expenses	經營開支		<b>(5,813,385)</b>	(6,272,594)
Administrative expenses	行政開支		<b>(19,938,843)</b>	(16,773,331)
Impairment loss on accounts receivable, net	應收賬款減值虧損淨額		<b>(38,251,369)</b>	(7,349,276)
Share of post-tax profit of an associate	分佔聯營公司稅後溢利		<b>1,816,134</b>	-
<b>(Loss)/profit before income tax</b>	<b>除所得稅前(虧損)/溢利</b>	8	<b>(38,753,154)</b>	20,236,599
Income tax credit/(expense)	所得稅抵免/(開支)	9	<b>6,267,566</b>	(5,305,253)
<b>(Loss)/profit for the year</b>	<b>年內(虧損)/溢利</b>		<b>(32,485,588)</b>	14,931,346
Other comprehensive income, after tax item that will not be reclassified to profit or loss:	其他全面收入(除稅後)將不會重新分類至損益的項目:			
Changes in fair value of financial assets at fair value through other comprehensive income ("FVTOCI")	按公平值計入其他全面收入之金融資產的公平值變動(「按公平值計入其他全面收入」)		<b>(555,369)</b>	2,469,078
Restoration to original cost for the investment subsequently becoming an associate	其後成為聯營公司之投資回復至初始成本		<b>(1,913,709)</b>	-
<b>(Loss)/profit and total comprehensive income for the year</b>	<b>年內(虧損)/溢利及全面收入總額</b>		<b>(34,954,666)</b>	17,400,424
<b>(Loss)/profit for the year attributable to:</b>	<b>以下人士應佔年內(虧損)/溢利:</b>			
- Owners of the Company	- 本公司擁有人		<b>(29,383,024)</b>	14,931,346
- Non-controlling interests	- 非控股權益		<b>(3,102,564)</b>	-
			<b>(32,485,588)</b>	14,931,346
<b>Total comprehensive income for the year attributable to:</b>	<b>以下人士應佔年內全面收入總額:</b>			
- Owners of the Company	- 本公司擁有人		<b>(31,852,102)</b>	17,400,424
- Non-controlling interests	- 非控股權益		<b>(3,102,564)</b>	-
			<b>(34,954,666)</b>	17,400,424
<b>(Loss)/earnings per share:</b>	<b>每股(虧損)/盈利:</b>	10		
Basic and Diluted	基本及攤薄		<b>(8.18)</b>	0.04

# CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

## 綜合財務狀況表

As at 31 December 2022 於2022年12月31日

		Notes	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
		附註		
<b>ASSETS AND LIABILITIES</b>	<b>資產及負債</b>			
<b>Non-current assets</b>	<b>非流動資產</b>			
Plant and equipment	廠房及設備	14	21,476,230	636,589
Intangible asset	無形資產	15	1,882,756	2,136,126
Accounts receivable	應收賬款	20	21,336,069	57,208,422
Right-of-use assets	使用權資產	29	9,571,631	975,148
Financial asset at fair value through profit or loss ("FVTPL")	按公平值計入損益的 金融資產(「按公平值 計入損益」)	16	48,705,810	15,000,000
Financial assets at FVTOCI	按公平值計入其他全面 收入的金融資產	17	-	18,003,936
Interest in an associate	於聯營公司之權益	19	51,816,132	-
Goodwill	商譽	42	1,747,631	-
Deferred tax assets	遞延稅項資產	21	17,605,875	14,441,962
			<b>174,142,134</b>	108,402,183
<b>Current assets</b>	<b>流動資產</b>			
Inventories	存貨	22	634,522	-
Accounts receivable	應收賬款	20	135,382,892	288,196,025
Contract asset	合約資產	18	4,571,616	-
Prepayments, deposits and other receivables	預付款項、按金及其他 應收款項	23	13,949,261	8,208,399
Cash and cash equivalents	現金及現金等價物	24	182,949,195	148,349,236
			<b>337,487,486</b>	444,753,660
<b>Current liabilities</b>	<b>流動負債</b>			
Trade and other payables	貿易及其他應付款項	25	43,367,737	40,527,211
Receipts in advance	預收款項	26	1,090,154	47,367
Contract liabilities	合約負債	27	292,922	-
Lease liabilities	租賃負債	29	2,680,913	1,000,563
Tax payables	應付稅項		5,003,355	10,128,758
			<b>52,435,081</b>	51,703,899
<b>Net current assets</b>	<b>流動資產淨值</b>		<b>285,052,405</b>	393,049,761
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<b>459,194,539</b>	501,451,944

# CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

## 綜合財務狀況表

As at 31 December 2022 於2022年12月31日

		Notes	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
		附註		
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Receipts in advance	預收款項	26	<b>550,729</b>	1,021,500
Deposits from finance lease customers and suppliers	來自融資租賃客戶及 供應商的按金	28	<b>1,863,350</b>	24,823,951
Lease liabilities	租賃負債	29	<b>6,095,155</b>	19,520
			<b>8,509,234</b>	25,864,971
<b>Net assets</b>	<b>資產淨值</b>		<b>450,685,305</b>	475,586,973
<b>EQUITY</b>	<b>權益</b>			
<b>Equity attributable to owners of the Company</b>	<b>本公司擁有人應佔權益</b>			
Share capital	股本	30	<b>359,340,000</b>	359,340,000
Reserves	儲備	34	<b>79,725,892</b>	116,246,973
			<b>439,065,892</b>	475,586,973
<b>Non-controlling interests</b>	<b>非控股權益</b>		<b>11,619,413</b>	-
<b>Total equity</b>	<b>權益總額</b>		<b>450,685,305</b>	475,586,973

On behalf of directors

代表董事會

LI Peng 李鵬

WENG Jianxing 翁建興



# CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

## 綜合權益變動表

For the year ended 31 December 2022 截至2022年12月31日止年度

		Attributable to owners of the Company 本公司擁有人應佔								
		Share capital	Merger reserve (note 1)	Capital reserve (note 1)	Statutory reserve (note 1)	Financial assets at FVTOCI reserve (note 1) 按公平值計入其他全面收入的金融資產儲備 (附註1)	Retained profits (note 1)	Sub-total equity	Non-controlling interest	Total equity
		股本 RMB 人民幣元	合併儲備 (附註1) RMB 人民幣元	資本儲備 (附註1) RMB 人民幣元	法定儲備 (附註1) RMB 人民幣元	儲備 (附註1) RMB 人民幣元	保留溢利 (附註1) RMB 人民幣元	權益小計 RMB 人民幣元	非控股權益 RMB 人民幣元	權益總額 RMB 人民幣元
			(note 31(a)) (附註31(a))	(note 31(b)) (附註31(b))	(note 31(c)) (附註31(c))					
<b>At 1 January 2021</b>	<b>於2021年1月1日</b>	359,340,000	1,582,035	31,096,839	13,338,878	-	53,906,817	459,264,569	-	459,264,569
Profit for the year	年內溢利	-	-	-	-	-	14,931,346	14,931,346	-	14,931,346
Other comprehensive income	其他全面收入									
- Changes in fair value of financial assets at FVTOCI	- 按公平值計入其他全面收入的金融資產之公平值變動	-	-	-	-	2,469,078	-	2,469,078	-	2,469,078
Total comprehensive income	全面收入總額	-	-	-	-	2,469,078	14,931,346	17,400,424	-	17,400,424
Appropriation to statutory reserve	撥入法定儲備	-	-	-	4,455,878	-	(4,455,878)	-	-	-
Dividends paid (Note 11)	已付股息(附註11)	-	-	-	-	-	(1,078,020)	(1,078,020)	-	(1,078,020)
<b>At 31 December 2021 and 1 January 2022</b>	<b>於2021年12月31日及 2022年1月1日</b>	<b>359,340,000</b>	<b>1,582,035</b>	<b>31,096,839</b>	<b>17,794,756</b>	<b>2,469,078</b>	<b>63,304,265</b>	<b>475,586,973</b>	<b>-</b>	<b>475,586,973</b>
Loss for the year	年內虧損	-	-	-	-	-	(29,383,024)	(29,383,024)	(3,102,564)	(32,485,588)
Other comprehensive income	其他全面收入									
- Changes in fair value of financial assets at FVTOCI	- 按公平值計入其他全面收入的金融資產之公平值變動	-	-	-	-	(555,369)	-	(555,369)	-	(555,369)
Restoration to original cost for the equity investment at FYTOCI subsequently becoming associates	其後成為聯營公司之按公平值計入其他全面收入之股本投資回復至初始成本	-	-	-	-	(1,913,709)	-	(1,913,709)	-	(1,913,709)
Total comprehensive income	全面收入總額	-	-	-	-	(2,469,078)	(29,383,024)	(31,852,102)	(3,102,564)	(34,954,666)
Appropriation to statutory reserve	撥入法定儲備	-	-	-	485,164	-	(485,164)	-	-	-
Dividends paid (Note 11)	已付股息(附註11)	-	-	-	-	-	(4,668,979)	(4,668,979)	-	(4,668,979)
Business acquisitions (Note 42)	業務收購(附註42)	-	-	-	-	-	-	-	5,431,977	5,431,977
Capital contribution by non-controlling interests (note 2)	非控股權益出資(附註2)	-	-	-	-	-	-	-	9,290,000	9,290,000
<b>At 31 December 2022</b>	<b>於2022年12月31日</b>	<b>359,340,000</b>	<b>1,582,035</b>	<b>31,096,839</b>	<b>18,279,920</b>	<b>-</b>	<b>28,767,098</b>	<b>439,065,892</b>	<b>11,619,413</b>	<b>450,685,305</b>

## CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

### 綜合權益變動表

For the year ended 31 December 2022 截至2022年12月31日止年度

Note 1: The aggregate balance of these reserves amounting of RMB79,725,892 (2021: RMB116,246,973) is included as reserves in the consolidated statement of financial position.

Note 2: It is represented by the capital contribution by non-controlling interests of Jiangsu Anshi Commercial Energy Storage System Co., Ltd (“**Jiangsu Anshi**”) and Guangdong YuanYu Jishi Xinxi Technology Limited (“**YuanYu**”), the subsidiaries of the Company, after the acquisition as set out in note 42 during the year amounting to RMB8,800,000 and RMB490,000 respectively with no change in the ownership interests.

附註1：該等儲備金額人民幣79,725,892元(2021年：人民幣116,246,973元)的結餘總額已於綜合財務狀況表列作儲備。

附註2：指年內江蘇安時商用儲能系統有限公司(「**江蘇安時**」)及廣東元宇基石信息科技有限公司(「**元宇**」)(於附註42所載收購後均為本公司附屬公司)之非控股權益出資，分別為人民幣8,800,000元及人民幣490,000元，所有權益並無變動。

# CONSOLIDATED STATEMENT OF CASH FLOWS

## 綜合現金流量表

For the year ended 31 December 2022 截至2022年12月31日止年度

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
	Notes 附註		
<b>Cash flows from operating activities</b>	<b>經營活動之現金流量</b>		
(Loss)/profit before income tax	除所得稅前(虧損)/溢利	<b>(38,753,154)</b>	20,236,599
Adjustments for:	調整以下各項：		
Bank interest income	銀行利息收入	<b>(2,372,153)</b>	(2,045,326)
Depreciation of plant and equipment	廠房及設備折舊	<b>3,895,594</b>	167,879
Depreciation of right-of-use assets	使用權資產折舊	<b>2,216,236</b>	1,001,050
Amortisation of intangible asset	無形資產攤銷	<b>253,370</b>	253,371
Change of fair value in financial assets at FVTPL	按公平值計入損益的金融資產之公平值變動	<b>1,294,190</b>	-
Provision of Impairment losses on accounts receivable, net	應收賬款減值虧損撥備淨額	<b>38,251,369</b>	7,349,276
Provision of Impairment losses on contract assets	合約資產減值虧損撥備	<b>49,268</b>	-
Provision of impairment losses on other receivable	其他應收款項減值虧損撥備	<b>1,351,006</b>	-
Interest expenses on lease liabilities	租賃負債利息開支	<b>347,331</b>	73,494
Share of profits of an associate	分佔聯營公司溢利	<b>(1,816,134)</b>	-
Gain on modification of leases	租賃修改的收益	-	(17,552)
Gain on disposal of plant and equipment	出售廠房及設備的收益	<b>(490)</b>	(44,601)
Operating profits before working capital changes	營運資金變動前的經營溢利	<b>4,716,433</b>	26,974,190
Increase in inventory	存貨增加	<b>(590,783)</b>	-
Decrease in accounts receivable	應收賬款減少	<b>150,901,276</b>	333,610,294
Increase in contract asset	合約資產增加	<b>(4,620,884)</b>	-
Increase in prepayments, deposits and other receivables	預付款項、按金及其他應收款項增加	<b>(6,438,856)</b>	(3,581,053)
Increase in bills receivable	應收票據增加	-	537,406
Decrease in trade and other payable	貿易及其他應付款項減少	<b>(13,388,433)</b>	(11,837,430)
Increase in contract liabilities	合約負債增加	<b>292,922</b>	-
Increase/(decrease) in receipts in advance	預收款項增加/(減少)	<b>21,287</b>	(597,695)
Decrease in deposits from finance lease customers and suppliers (non-current portion)	來自融資租賃客戶及供應商的按金減少(非即期部分)	<b>(22,960,601)</b>	(46,133,578)
Cash generated from operating activities	經營活動所得現金	<b>107,932,361</b>	298,972,134
Interest received	已收利息	<b>2,372,153</b>	2,045,326
Income tax paid	已付所得稅	<b>(2,021,750)</b>	(469,279)

# CONSOLIDATED STATEMENT OF CASH FLOWS

## 綜合現金流量表

For the year ended 31 December 2022 截至2022年12月31日止年度

		Notes	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
		附註		
Net cash generated from operating activities	經營活動所得現金淨額		<b>108,282,764</b>	300,548,181
<b>Cash flows from investing activities</b>	<b>投資活動之現金流量</b>			
Proceeds from disposal of plant and equipment	出售廠房及設備之所得款項		<b>3,253,302</b>	62,469
Purchase of property, plant and equipment	購買物業、廠房及設備		<b>(4,861,715)</b>	-
Purchase of financial assets at FVTPL	購買按公平值計入損益的金融資產		<b>(35,000,000)</b>	(15,000,000)
Purchase of financial assets at FVTOCI	購買按公平值計入其他全面收入的金融資產		<b>(34,465,140)</b>	(15,534,858)
Purchase of associates	購買聯營公司		-	-
Acquisition of subsidiaries (note 42(a) and 42(b))	收購附屬公司 (附註42(a)及附註42(b))		<b>(3,634,445)</b>	-
Release of restricted bank deposits	受限制銀行存款發放		-	60,000,000
<b>Net cash (used in)/generate from investing activities</b>	<b>投資活動(所用)/所得現金淨額</b>		<b>(74,707,998)</b>	29,527,611
<b>Cash flows from financing activities</b>	<b>融資活動之現金流量</b>			
Interest elements of lease rentals paid	已付租賃租金利息部分		<b>(347,331)</b>	(73,494)
Capital elements of lease rentals paid	已付租賃租金資本部分		<b>(3,248,497)</b>	(956,669)
Capital contribution by non-controlling interest	非控股權益出資		<b>9,290,000</b>	-
Repayment of interest-bearing bank and other borrowings	償還計息銀行及其他借款		-	(321,639,810)
Dividends paid	已付股息		<b>(4,668,979)</b>	(1,078,020)
<b>Net cash generated/(used) in financing activities</b>	<b>融資活動所得/(所用)現金淨額</b>	35	<b>1,025,193</b>	(323,747,993)
<b>Net increase in cash and cash equivalents</b>	<b>現金及現金等價物增加淨額</b>		<b>34,599,959</b>	6,327,799
<b>Cash and cash equivalents at beginning of year</b>	<b>年初現金及現金等價物</b>		<b>148,349,236</b>	142,021,437
<b>Cash and cash equivalents at end of year</b>	<b>年末現金及現金等價物</b>		<b>182,949,195</b>	148,349,236

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 1. CORPORATE INFORMATION

The Company was established in the People Republic of China (the “PRC”) on 7 December 2012 as a sino-foreign equity joint venture enterprise and was converted to a joint stock company with limited liability under the Company Law of the PRC on 10 September 2015. The address of its registered office is Room 201, Block A, No.1, Qianwan First Road, Qianhai Shenzhen-Hong Kong Cooperation Zone, Shenzhen, Guangdong, the PRC and the principal place of business is Room 1603, Cheung Kei Building, No.128 Xinzhou 11th Street, Futian District, Shenzhen, Guangdong, the PRC. The Company’s overseas-listed foreign shares (“H Shares”) have been listed on the GEM of the Stock Exchange since 23 May 2017.

The Company is principally engaged in the provision of financial leasing, advisory services and customer referral services. The Group is principally engaged in the provision of financial leasing, factoring and advisory services, and customer referral services and the supply of medical equipment, investments holding, provision of 5G base stations site space and energy storage business in the PRC.

### 1. 公司資料

本公司於2012年12月7日在中華人民共和國（「中國」）成立為中外合資經營企業並於2015年9月10日根據《中華人民共和國公司法》改制為股份有限公司。其註冊辦事處地址為中國廣東省深圳市前海深港合作區前灣一路1號A棟201室，主要營業地點為中國廣東省深圳市福田區新洲十一街128號祥祺大廈1603室。本公司的境外上市外資股（「H股」）自2017年5月23日起已於聯交所GEM上市。

本公司主要從事提供融資租賃、諮詢服務及客戶轉介服務。本集團主要於中國從事提供融資租賃、保理及諮詢服務、客戶轉介服務、供應醫療設備、投資控股、提供5G基站場地空間及儲能業務。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 2. APPLICATION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)

#### (a) Adoption of revised HKFRSs – effective on 1 January 2022

The HKICPA has issued a number of amended HKFRSs that are first effective for the current accounting period of the Group:

Amendments to HKAS 16	Property, Plant and Equipment: Proceeds before Intended Use
Amendments to HKAS 37	Onerous Contracts — Cost of Fulfilling a Contract
Amendments to HKFRS 3	Reference to the Conceptual Framework
Annual Improvements to HKFRS 1, HKFRS 9, HKFRS 16 and HKAS 41	Annual Improvements to HKFRSs 2018–2020

None of these amended HKFRSs has a material impact on the Company’s results and financial position for the current or prior period. The Group has not early applied any amended HKFRSs that is not yet effective for the current accounting period.

#### Amendments to HKAS 16: Property, Plant and Equipment: Proceeds before Intended Use

The amendments prohibit deducting from the cost of an item of property, plant and equipment any proceeds from selling items produced while bringing that asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Instead, the proceeds from selling such items, and the cost of producing those items, is recognised in profit or loss.

### 2. 應用香港財務報告準則(「香港財務報告準則」)

#### (a) 採納經修訂香港財務報告準則—於2022年1月1日生效

香港會計師公會已頒佈若干於本集團當前會計期間生效的經修訂香港財務報告準則：

香港會計準則第16號修訂本	物業、廠房及設備—擬定用途前的所得款項
香港會計準則第37號修訂本	有償合約—履行合約的成本
香港財務報告準則第3號修訂本	概念框架之提述
香港財務報告準則第1號、香港財務報告準則第9號、香港財務報告準則第16號及香港會計準則第41號之年度改進	香港財務報告準則2018年至2020年之年度改進

該等經修訂香港財務報告準則概無對本集團本期間或上一期間之業績及財務狀況造成重大影響。本集團並無提早採用於當前會計期間尚未生效的任何經修訂香港財務報告準則。

香港會計準則第16號修訂本：物業、廠房及設備：擬定用途前的所得款項

修訂本禁止從物業、廠房及設備的成本中扣除資產達到管理層預定的可使用狀態(包括位置與條件)過程中產生的全部出售所得款項。該等資產的出售所得款項及所產生成本須於損益確認。

## 2. APPLICATION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) *(Continued)*

### (a) Adoption of revised HKFRSs – effective on 1 January 2022 *(Continued)*

#### Amendments to HKAS 37: Onerous Contracts – Cost of Fulfilling a Contract

The amendments specify that the ‘cost of fulfilling’ a contract comprises the ‘costs that relate directly to the contract’. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (e.g. direct labour and materials) or an allocation of other costs that relate directly to fulfilling contracts (e.g. the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract).

#### Amendments to HKFRS 3: Reference to the Conceptual Framework

The amendments update HKFRS 3 so that it refers to the revised Conceptual Framework for Financial Reporting 2018 instead of the version issued in 2010. The amendments add to HKFRS 3 a requirement that, for obligations within the scope of HKAS 37, an acquirer applies HKAS 37 to determine whether at the acquisition date a present obligation exists as a result of past events. For a levy that would be within the scope of HK(IFRIC)-Int 21 Levies, the acquirer applies HK(IFRIC)-Int 21 to determine whether the obligating event that gives rise to a liability to pay the levy has occurred by the acquisition date. The amendments also add an explicit statement that an acquirer does not recognise contingent assets acquired in a business combination.

## 2. 應用香港財務報告準則(「香港財務報告準則」)*(續)*

### (a) 採納經修訂香港財務報告準則－於2022年1月1日生效*(續)*

香港會計準則第37號修訂本：有償合約－履行合約的成本

修訂本規定合約的「履約成本」包括「與合約直接相關的成本」。與合約直接相關的成本可為履行該合約的增量成本(例如直接勞工成本及材料成本)，或與履行合約直接相關的其他成本分攤(例如用於履行合約的物業、廠房及設備項目的折舊費用分攤)。

香港財務報告準則第3號修訂本：概念框架之提述

修訂本對香港財務報告準則第3號作出更新，使其引用經修訂之2018年財務報告概念框架而非於2010年頒佈的版本。香港財務報告準則第3號修訂本新增一條規定，即在香港會計準則第37號範圍內之義務，收購方應用香港會計準則第37號確定在收購日期是否因過去事件而存在現有義務。如屬香港(國際財務報告詮釋委員會)詮釋第21號徵費範圍內之徵費，收購方應用香港(國際財務報告詮釋委員會)詮釋第21號確定引致支付徵費責任之責任事件是否於收購日期之前發生。修訂本亦新增一項明確聲明，收購方不得確認於業務合併中收購的或有資產。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 2. APPLICATION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) *(Continued)*

#### (a) Adoption of revised HKFRSs – effective on 1 January 2022 *(Continued)*

##### Annual Improvements to HKFRS 1, HKFRS 9, HKFRS 16 and HKAS 41: Annual Improvements to HKFRSs 2018 – 2020

Details of the amendments that are expected to be applicable to the Group are as follows:

HKFRS 9, Financial Instruments, which clarify the fees included in the ‘10 per cent’ test in paragraph B3.3.6 of HKFRS 9 in assessing whether to derecognise a financial liability, explaining that only fees paid or received between the entity and the lender, including fees paid or received by either the entity or the lender on other’s behalf are included.

HKFRS 16, Leases, which amend Illustrative Example 13 to remove the illustration of reimbursement of leasehold improvements by the lessor in order to resolve any potential confusion regarding the treatment of lease incentives that might arise because of how lease incentives are illustrated in that example.

### 2. 應用香港財務報告準則(「香港財務報告準則」)*(續)*

#### (a) 採納經修訂香港財務報告準則－於2022年1月1日生效*(續)*

香港財務報告準則第1號、香港財務報告準則第9號、香港財務報告準則第16號及香港會計準則第41號修訂本：2018年至2020年香港財務報告準則之年度改進

預計適用於本集團的該等修訂詳情如下：

香港財務報告準則第9號金融工具釐清於評估是否終止確認金融負債時應用香港財務報告準則第9號第B3.3.6段中「百分之十」測試時計入之費用，闡明僅計入實體與貸款人之間支付或收取之費用，包括實體或貸款人代表另一方支付或收取之費用。

香港財務報告準則第16號租賃修訂用作說明之例子13，刪除出租人償還租賃物業裝修之說明，以解決因該例子中如何說明租賃獎勵措施而可能出現與處理租賃獎勵有關之任何潛在混淆情況。



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 2. APPLICATION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (Continued)

#### (b) Revised HKFRSs that have been issued but are not yet effective

The following amended HKFRSs, potentially relevant to the Group’s financial statements, have been issued, but are not yet effective and have not been early adopted by the Group. The Group’s current intention is to apply these changes on the date they become effective.

Amendments to HKAS 1	Classification of Liabilities as Current or Non-current <sup>2</sup>
Amendments to HKAS 1	Non-current liabilities with Covenants <sup>2</sup>
HK Interpretation 5 (2022)	Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause <sup>2</sup>
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>3</sup>
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies <sup>1</sup>
Amendments to HKAS 8	Definition of Accounting Estimates <sup>1</sup>
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction <sup>1</sup>
Amendments to HKFRS 16	Lease Liability in a Sales and Leaseback <sup>2</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2023.

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2024.

<sup>3</sup> The amendments shall be applied prospectively to the sale or contribution of assets occurring in annual periods beginning on or after a date to be determined.

### 2. 應用香港財務報告準則(「香港財務報告準則」)(續)

#### (b) 已頒佈但尚未生效之經修訂香港財務報告準則

以下可能與本集團財務報表有關之經修訂香港財務報告準則經已頒佈但尚未生效且並無獲本集團提早採納。本集團目前有意於該等經修訂香港財務報告準則生效當日應用該等變動。

香港會計準則第1號修訂本	負債分類為流動或非流動 <sup>2</sup>
香港會計準則第1號修訂本	附帶契諾的非流動負債 <sup>2</sup>
香港詮釋第5號(2022年)	呈列財務報表—借款人對包含按要求償還條款之有期貨款之分類 <sup>2</sup>
香港財務報告準則第10號及香港會計準則第28號修訂本	投資者與其聯營公司或合營企業之間之資產出售或注資 <sup>3</sup>
香港會計準則第1號及香港財務報告準則實務報告第2號修訂本	披露會計政策 <sup>1</sup>
香港會計準則第8號修訂本	會計估計的定義 <sup>1</sup>
香港會計準則第12號修訂本	與單一交易產生之資產及負債有關的遞延稅項 <sup>1</sup>
香港財務報告準則第16號	售後租回的租賃負債 <sup>2</sup>

<sup>1</sup> 於2023年1月1日或之後開始之年度期間生效。

<sup>2</sup> 於2024年1月1日或之後開始之年度期間生效。

<sup>3</sup> 修訂本應前瞻性地應用於特定日期或之後開始之年度期間內發生之資產出售或注資。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 2. APPLICATION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) *(Continued)*

#### (b) Revised HKFRSs that have been issued but are not yet effective *(Continued)*

##### Amendments to HKAS 1: Classification of Liabilities as Current or Non-current

The amendments require that an entity’s right to defer settlement of a liability for at least twelve months after the reporting period must have substance and must exist at the end of the reporting period. Classification of a liability is unaffected by the likelihood that the entity will exercise its right to defer settlement for at least twelve months after the reporting period.

As a result of the COVID-19 pandemic, the Board deferred the effective date of the amendments by one year to annual reporting periods beginning on or after 1 January 2024.

##### HK Interpretation 5 (2022): Presentation of Financial Statements – Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause

HK Interpretation 5 (2022) was revised as a consequence of the Amendments to HKAS 1 issued in December 2022. The revision to HK Interpretation 5 (2022) updates the wordings in the interpretation to align with the Amendments to HKAS 1 with no change in conclusion and do not change the existing requirements.

### 2. 應用香港財務報告準則(「香港財務報告準則」)(續)

#### (b) 已頒佈但尚未生效之經修訂香港財務報告準則(續)

香港會計準則第1號修訂本：負債分類為流動或非流動

該等修訂要求實體將負債的結算遞延至報告期末後最少12個月的權利必須具實質性並於報告期末存在。負債的分類不受實體行使其遞延至報告期末後最少12個月結算權利的可能性的影響。

由於COVID-19疫情的影響，董事會已將該等修訂的生效日期遞延一年至2024年1月1日或之後開始的年度報告期間。

香港詮釋第5號(2022年)：呈列財務報表－借款人對包含按要求償還條款之有期貸款之分類

於2022年12月頒佈的香港詮釋第5號(2022年)乃根據香港會計準則第1號修訂本修訂。香港詮釋第5號(2022年)的修訂更新了詮釋之措辭，以與香港會計準則第1號修訂本一致，其結論及現有規定並無變動。

**2. APPLICATION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (Continued)**

**(b) Revised HKFRSs that have been issued but are not yet effective (Continued)**

**Amendments to HKAS 1: Non-current Liabilities with Covenants**

The amendments clarify that covenants to be complied with after the reporting date do not affect the classification of debt as current or non-current at the reporting date. An entity is required to disclose information about these covenants in the notes to the financial statements.

The directors of the Company do not anticipate that the application of the amendments in the future will have material impact on the consolidated financial statements.

**Amendments to HKFRS 16: Lease Liability in a Sales and Leaseback**

A seller-lessee shall apply the Amendments retrospectively in accordance with HKAS 8 to sale and leaseback transactions entered into after the date of initial application of HKFRS 16. Thus, if the date of initial application of HKFRS 16 for a seller-lessee was 1 January 2019, the Amendments would apply to the sale and leaseback transactions entered into after 1 January 2019. This is because specific transitional requirements applied to sale and leaseback transactions that occurred prior to the date of initial application of HKFRS/IFRS 16, and those transactions are unaffected by the Amendments.

**2. 應用香港財務報告準則(「香港財務報告準則」)(續)**

**(b) 已頒佈但尚未生效之經修訂香港財務報告準則(續)**

**香港會計準則第1號修訂本：附帶契諾的非流動負債**

修訂本澄清，報告日期後將遵守的契諾不影響於報告日期的債務分類為流動或非流動。實體須於財務報表附註披露有關該等契諾的資料。

本公司董事預期日後應用該等修訂本不會對綜合財務報表產生重大影響。

**香港會計準則第16號修訂本：售後租回的租賃負債**

賣方承租人應根據香港會計準則第8號，對香港財務報告準則第16號首次應用日期後訂立的售後回租交易追溯適用該等修訂本。因此，倘賣方承租人首次應用香港財務報告準則第16號的日期為2019年1月1日，修訂本將應用於2019年1月1日之後訂立的售後回租交易。此乃由於特定的過渡性要求適用於香港財務報告準則／國際財務報告準則第16號首次應用日期之前發生的售後回租交易，而該等交易不受修訂本的影響。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 2. APPLICATION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) *(Continued)*

#### (b) Revised HKFRSs that have been issued but are not yet effective *(Continued)*

##### Amendments to HKFRS 10 and HKAS 28: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The amendments clarify with situations where there is a sale or contribution of assets between an investor and its associate or joint venture. When the transaction with an associate or joint venture that is accounted for using the equity method, any gains or losses resulting from the loss of control of a subsidiary that does not contain a business are recognised in the profit or loss only to the extent of the unrelated investors' interests in that associate or joint venture. Similarly, any gains or losses resulting from the remeasurement of retained interest in any former subsidiary (that has become an associate or a joint venture) to fair value are recognised in the profit or loss only to the extent of the unrelated investors' interests in the new associate or joint venture.

##### Amendments to HKAS 1 and HKFRS Practice Statement 2: Disclosure of Accounting Policies

The amendments to Disclosure of Accounting Policies were issued following feedback that more guidance was needed to help companies decide what accounting policy information should be disclosed. The amendments to HKAS 1 require companies to disclose their material accounting policy information rather than their significant accounting policies. The amendments to HKFRS Practice Statement 2 provide guidance on how to apply the concept of materiality to accounting policy disclosures.

### 2. 應用香港財務報告準則(「香港財務報告準則」)(續)

#### (b) 已頒佈但尚未生效之經修訂香港財務報告準則(續)

香港財務報告準則第10號及香港會計準則第28號修訂本：投資者與其聯營公司或合營企業之間之資產出售或注資

修訂本闡明投資者與其聯營公司或合營企業之間出現的資產出售或注資情況。倘與聯營公司或合營企業進行的交易使用權益法入賬，失去對並無包含業務之附屬公司的控制權所得任何收益或虧損於損益確認且僅以非相關投資者於該聯營公司或合營企業之權益為限。類似地，按於成為聯營公司或合營企業之任何前附屬公司所保留之權益公平值重新計量所得任何收益或虧損，於損益確認且僅以非相關投資者於新聯營公司或合營企業之權益為限。

香港會計準則第1號及香港財務報告準則實務報告第2號修訂本：披露會計政策

會計政策之披露之該等修訂本於提出需要更多指引以幫助公司決定應披露之會計政策資料之反饋意見後頒佈。香港會計準則第1號修訂本要求公司披露其重大會計政策資料，而非其重大會計政策。香港財務報告準則實務報告第2號修訂本就如何在會計政策之披露中應用重要性概念提供指引。

**2. APPLICATION OF HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) (Continued)**

**(b) Revised HKFRSs that have been issued but are not yet effective (Continued)**

**Amendments to HKAS 8: Definition of Accounting Estimates**

The amendments clarify how companies should distinguish changes in accounting policies from changes in accounting estimates. That distinction is important because changes in accounting estimates are applied prospectively only to future transactions and other future events, but changes in accounting policies are generally also applied retrospectively to past transactions and other past events.

**Amendments to HKAS 12: Deferred Tax related to Assets and Liabilities arising from a Single Transaction**

The amendments clarify that the initial recognition exemption of deferred tax in HKAS 12 does not apply to transactions that give rise to equal taxable and deductible temporary differences, such as lease contracts that give rise to the recognition of a lease liability and the corresponding right-of-use assets and contracts that give rise to the recognition of decommissioning obligations and corresponding amounts recognised as assets. Instead, entities are required to recognise the related deferred tax asset and liability on initial recognition, with the recognition of any deferred tax asset being subject to the recoverability criteria in HKAS 12.

The directors of the Company do not anticipate that the application of the above amendments in the future will have a material impact on the Group’s consolidated financial statements.

**2. 應用香港財務報告準則(「香港財務報告準則」)(續)**

**(b) 已頒佈但尚未生效之經修訂香港財務報告準則(續)**

**香港會計準則第8號修訂本：會計估計的定義**

該等修訂本闡明公司應對會計政策變動與會計估計變動加以區分。該區分屬重要之舉，乃因會計估計變動僅能預期應用於未來交易及其他未來事件，但會計政策變化一般亦追溯應用於過往交易及其他過往事件。

**香港會計準則第12號修訂本：與單一交易產生之資產及負債相關之遞延稅項**

該等修訂本澄清香港會計準則第12號之遞延稅項初步確認豁免不適用於會產生等額應課稅及可扣稅暫時差額的交易，如會導致確認租賃負債及相應使用權資產的租賃合約及會導致確認退役責任及確認為資產的相關金額的合約。相反，實體須在初步確認時確認相關遞延稅項資產及負債，且確認任何遞延稅項資產須受香港會計準則第12號之可收回性標準規限。

本公司董事預計日後應用上述修訂本不會對本集團綜合財務報表造成任何重大影響。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 3. BASIS OF PREPARATION

#### (a) Statement of compliance

The consolidated financial statements have been prepared in accordance with all applicable HKFRSs, Hong Kong Accounting Standards (“**HKASs**”) and Interpretations (hereinafter collectively referred to as the “**HKFRS**”) and the disclosure requirements of the Hong Kong Companies Ordinance. In addition, the consolidated financial statements include applicable disclosures required by the Rules Governing the Listing of Securities on the GEM of The Stock Exchange of Hong Kong Limited.

#### (b) Basis of measurement

The consolidated financial statements have been prepared under the historical cost basis except for certain financial instruments, which are measured at fair values as explained in the accounting policies set out below.

#### (c) Functional and presentation currency

The consolidated financial statements are presented in Renminbi (“**RMB**”), which is the same as the functional currency of the Company and its subsidiaries.

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### (a) Basis of consolidation

The consolidated financial statements comprise the financial statements of the Company and its subsidiaries (“**the Group**”). Inter-company transactions and balances between group companies together with unrealised profits are eliminated in full in preparing the consolidated financial statements. Unrealised losses are also eliminated unless the transaction provides evidence of impairment on the asset transferred, in which case the loss is recognised in profit or loss.

### 3. 編製基準

#### (a) 合規聲明

綜合財務報表乃遵照所有適用的香港財務報告準則、香港會計準則(「**香港會計準則**」)及詮釋(下文統稱「**香港財務報告準則**」)及香港公司條例的披露規定編製。此外，綜合財務報表載有香港聯合交易所有限公司GEM證券上市規則規定的適用披露。

#### (b) 計量基準

綜合財務報表已根據歷史成本法編製，惟若干按下文所載之會計政策所述以公平值計量的金融工具除外。

#### (c) 功能及呈列貨幣

綜合財務報表以人民幣(「**人民幣**」)呈列，此乃與本公司及其附屬公司的功能貨幣一致。

### 4. 重大會計政策概要

#### (a) 綜合基準

綜合財務報表包括本公司及其附屬公司(「**本集團**」)的財務報表。集團公司之間的公司間交易及結餘連同未變現溢利於編製綜合財務報表時悉數抵銷。未變現虧損亦予抵銷，除非交易能提供所轉讓資產減值的證據，在此情況下，虧損於損益確認。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (a) Basis of consolidation (Continued)

The results of subsidiaries acquired or disposed of during the year are included in the consolidated statement of comprehensive income from the effective dates of acquisition or up to the effective dates of disposal, as appropriate. Where necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies in line with those used by other members of the Group.

An integrated set of activities and assets that is capable of being conducted and managed for the purpose of providing goods or services to customers, generating investment income (such as dividends or interest) or generating other income from ordinary activities.

Acquisition of subsidiaries or businesses is accounted for using the acquisition method. The cost of an acquisition is measured at the aggregate of the acquisition-date fair value of assets transferred, liabilities incurred and equity interests issued by the Group, as the acquirer. The identifiable assets acquired and liabilities assumed are principally measured at acquisition-date fair value. The Group's previously held equity interest in the acquiree is re-measured at acquisition-date fair value and the resulting gains or losses are recognised in profit or loss. The Group may elect, on a transaction-by-transaction basis, to measure the non-controlling interests that represent present ownership interests in the subsidiary either at fair value or at the proportionate share of the acquiree's identifiable net assets. All other non-controlling interests are measured at fair value unless another measurement basis is required by HKFRSs. Acquisition-related costs incurred are expensed unless they are incurred in issuing equity instruments in which case the costs are deducted from equity.

### 4. 重大會計政策概要(續)

#### (a) 綜合基準(續)

年內收購或出售附屬公司的業績自收購事項的生效日期起或直至出售事項的生效日期止(如適用)計入綜合全面收益表。如有必要，會對附屬公司的財務報表進行調整，以使其會計政策與本集團其他成員公司所用者一致。

通過實施或管理可實現向客戶提供商品或服務、產生投資收入(如股息或利息)或從一般活動中產生其他收入等目的的一整套綜合活動和資產。

附屬公司或業務收購採用收購法入賬。收購成本按所轉讓資產、所產生負債及本集團(作為收購方)所發行股權於收購日期的公平值總額計量。所收購可識別資產及所承擔負債主要按收購日期的公平值計量。本集團先前所持被收購方的股權以收購日期的公平值重新計量，而所產生收益或虧損則於損益確認。本集團可按每宗交易選擇按公平值或按應佔被收購方可識別資產淨值的比例計量代表目前於附屬公司所有權的非控股權益。除非香港財務報告準則規定須採用其他計量基準，否則所有其他非控股權益均以公平值計量。所產生收購相關成本將予支銷，除非該等成本於發行股本工具時產生，在此情況下，則自權益扣除相關成本。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (a) Basis of consolidation *(Continued)*

When the Group loses control of a subsidiary, the profit or loss on disposal is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interest. Amounts previously recognised in other comprehensive income in relation to the subsidiary are accounted for in the same manner as would be required if the relevant assets or liabilities were disposed of.

Subsequent to acquisition, the carrying amount of non-controlling interests that represent present ownership interests in the subsidiary is the amount of those interests at initial recognition plus such non-controlling interest's share of subsequent changes in equity. Total comprehensive income is attributed to such non-controlling interests even if this results in those non-controlling interests having a deficit balance.

#### (b) Subsidiaries

A subsidiary is an investee over which the Company is able to exercise control. The Company controls an investee if all three of the following elements are present: power over the investee, exposure, or rights, to variable returns from the investee, and the ability to use its power to affect those variable returns. Control is reassessed whenever facts and circumstances indicate that there may be a change in any of these elements of control.

In the Company's statement of financial position, investments in subsidiaries are stated at cost less impairment loss, if any. The results of subsidiaries are accounted for by the Company on the basis of dividend received and receivable.

### 4. 重大會計政策概要(續)

#### (a) 綜合基準(續)

當本集團失去對一間附屬公司的控制權，出售溢利或虧損按以下兩者間的差額計算：(i)已收代價公平值與任何保留權益公平值的總額及(ii)資產(包括商譽)過往賬面值以及附屬公司及任何非控股權益負債。先前於其他全面收入確認與附屬公司有關的金額按在相關資產或負債已出售情況下所規定的相同方式列賬。

收購後，代表目前於附屬公司所有權權益的非控股權益賬面值為初步確認時的該等權益金額，另加有關非控股權益其後應佔的權益變動。全面收入總額撥歸有關非控股權益，即使此舉會導致該等非控股權益出現虧絀結餘。

#### (b) 附屬公司

附屬公司為本公司可行使控制權的投資對象。倘以下三個因素全部滿足時，本公司控制該投資對象：對投資對象的權力、來自投資對象可變回報的風險或權利及利用其權力影響該等可變回報的能力。當有事實及情況顯示任何該等控制因素可能出現變動時，控制權會被重新評估。

於本公司財務狀況表內，於附屬公司的投資按成本減減值虧損(如有)列賬。本公司基於已收及應收股息對附屬公司業績進行入賬。



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (c) Goodwill

Goodwill represents the excess of the aggregate of the fair value of the consideration transferred, the amount of any non-controlling interest in the acquiree and the fair value of the Group's previously held equity interest in the acquiree over the fair value of the identifiable assets and liabilities measured as at the acquisition date.

Where the fair value of identifiable assets and liabilities exceed the aggregate of the fair value of consideration paid, the amount of any non-controlling interest in the acquiree and the acquisition date fair value of the acquirer's previously held equity interest in the acquiree, the excess is recognised in profit or loss on the acquisition date, after re-assessment.

Goodwill is measured at cost less impairment losses. For the purpose of impairment testing, goodwill arising from an acquisition is allocated to each of the relevant cash-generating units that are expected to benefit from the synergies of the combination. A cash-generating unit is the smallest identifiable group of assets that generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets. A cash-generating unit to which goodwill has been allocated is tested for impairment annually, by comparing its carrying amount with its recoverable amount (see note 42), and whenever there is an indication that the unit may be impaired.

For goodwill arising on an acquisition in a financial year, the cash-generating unit to which goodwill has been allocated is tested for impairment before the end of that financial year. When the recoverable amount of the cash-generating unit is less than the carrying amount of the unit, the impairment loss is first allocated to reduce the carrying amount of any goodwill allocated to the unit, and then to the other assets of the unit on a pro-rata basis on the carrying amount of each asset in the unit. However, the loss allocated to each asset will not reduce the individual asset's carrying amount to below its fair value less cost of disposal (if measurable) or its value in use (if determinable), whichever is the higher. Any impairment loss for goodwill is recognised in profit or loss and is not reversed in subsequent periods.

### 4. 重大會計政策概要(續)

#### (c) 商譽

商譽指已轉讓代價的公平值、於被收購方任何非控股權益及本集團先前所持被收購方股本權益的公平值超過於收購日期計量的可識別資產及負債的公平值總和。

倘可識別資產及負債的公平值超出已付代價的公平值、於被收購方任何非控股權益及收購方先前所持被收購方的股本權益於收購當日的公平值數額總和，則超出部分於收購日期經重估後於損益中確認。

商譽按成本減減值虧損計量。就減值測試而言，收購所產生商譽乃被分配到預期可從合併所產生協同效益獲益的各個有關現金產生單位。現金產生單位為最小可識別資產組別，其產生的現金流入基本上獨立於其他資產或資產組別所產生的現金流入。已獲分配商譽的現金產生單位每年及每當有跡象顯示該單位可能出現減值時透過比較其賬面值與其可收回金額(參見附註42)進行減值測試。

就於財政年度內進行收購所產生商譽而言，獲分配商譽的現金產生單位會於該財政年度結束前進行減值測試。當現金產生單位的可收回金額少於該單位的賬面值，則減值虧損首先削減分配到該單位的任何商譽賬面值，其後以該單位各資產的賬面值為基準按比例分配到該單位其他資產的賬面值。然而，分配至每項資產的虧損並不會減損個別資產的賬面值至低於其公平值減出售成本(若能夠計量)或其使用價值(若能夠釐定)(以較高者為準)。商譽的任何減值虧損於損益中確認且不會於其後期間撥回。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (d) Associates

An associate is an entity over which the Group has significant influence and that is neither a subsidiary nor a joint arrangement. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies.

Associates are accounted for using the equity method whereby they are initially recognised at cost and thereafter, their carrying amount are adjusted for the Group's share of the post-acquisition change in the associates' net assets except that losses in excess of the Group's interest in the associate are not recognised unless there is an obligation to make good those losses.

Profits and losses arising on transactions between the Group and its associates are recognised only to the extent of unrelated investors' interests in the associate. The investor's share in the associate's profits and losses resulting from these transactions are eliminated against the carrying value of the associate. Where unrealised losses provide evidence of impairment of the asset transferred, they are recognised immediately in profit or loss.

Any premium paid for an associate above the fair value of the Group's share of the identifiable assets, liabilities and contingent liabilities acquired is capitalised and included in the carrying amount of the associate. Any excess of the Group's share of the net fair value of the identifiable assets and liabilities over the cost of investment, after reassessment, is recognised immediately in profit or loss. Where there is objective evidence that the investment in an associate has been impaired, the carrying amount of the investment is tested for impairment in the same way as other non-financial assets.

### 4. 重大會計政策概要(續)

#### (d) 聯營公司

聯營公司是指本集團對其具有重大影響的主體，既不是附屬公司也不是合營安排。重大影響是指有權參與被投資方的財務和經營政策決策，但不控制或共同控制這些政策。

聯營公司採用權益法核算，初始按成本確認，其後的賬面值按本集團應佔聯營公司收購後淨資產變動的份額進行調整，但虧損超過本集團在聯營公司的權益的除外。除非有義務彌補這些損失，否則不會確認聯營公司。

本集團與其聯營公司之間交易產生的損益僅以非關聯投資者於聯營公司的權益為限確認。投資者在聯營公司因這些交易產生的損益中的份額從聯營公司的賬面值中抵銷。倘未實現虧損提供所轉讓資產減值的證據，則立即於損益確認。

為聯營公司支付的任何溢價高於本集團所購可辨認資產、負債和或然負債的公允價值均予以資本化併計入聯營公司的賬面價值。經重新評估後，本集團應佔可辨認資產和負債的公平值淨值超出投資成本的任何部分立即在損益中確認。有客觀證據表明對聯營公司的投資發生減值的，按照與其他非金融資產相同的方式對投資的賬面值進行減值測試。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (d) Associates *(Continued)*

In the Company's statement of financial position, investments in associates are carried at cost less impairment losses, if any. The results of associates are accounted for by the Company on the basis of dividends received and receivable during the year.

For the step acquisition of associate, the Group adopted the accumulated cost approach. Under this accumulated cost approach, the transaction is viewed as if the Group is purchasing the additional interest while retaining the initial interest (non-exchange view). As a result, the cost of investment will be determined as the consideration paid for the initial interest (original consideration), plus any consideration paid for the additional interest.

#### (e) Plant and equipment

Plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any.

The cost of plant and equipment includes its purchase price and the costs directly attributable to the acquisition of the items.

### 4. 重大會計政策概要(續)

#### (d) 聯營公司(續)

於本公司財務狀況表內，於聯營公司的投資按成本減減值虧損(如有)列賬。本公司基於已收及應收股息對聯營公司業績進行入賬。

就聯營公司之分步收購事項而言，本集團採用積算法。根據積算法，該交易被認為本集團於購買額外權益的同時保留初始權益(非交換觀點)。因此，投資成本將被釐定為為初始權益支付的對價(初始對價)，加上為額外權益支付之任何對價。

#### (e) 廠房及設備

廠房及設備按成本減累計折舊及累計減值虧損(如有)列賬。

廠房及設備的成本包括購買價以及購買有關項目直接應佔的成本。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (e) Plant and equipment (Continued)

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are recognised as an expense in profit or loss during the financial period in which they are incurred.

Plant and equipment are depreciated so as to write off their cost, net of expected residual value over their estimated useful lives on a straight-line basis. The useful lives and depreciation method are reviewed, and adjusted if appropriate, at the end of each reporting period. The useful lives are as follows:

Office equipment	3-5 years
Motor vehicles	8 years
Energy storage system	10 years
5G base station equipment	10 years
Leasehold improvements	Over the lease terms

An asset is written down immediately to its recoverable amount if its carrying amount is higher than the asset's estimated recoverable amount (note 4(m)).

The gain or loss on disposal of an item of plant and equipment is the difference between the net sale proceeds and its carrying amount, and is recognised in profit or loss on disposal.

### 4. 重大會計政策概要(續)

#### (e) 廠房及設備(續)

其後成本僅於與該項目有關的未來經濟利益有可能流入本集團，而該項目的成本能可靠計量時，才計入資產的賬面值或確認為獨立資產(如適用)。替代部分的賬面值不予確認。所有其他維修及保養在產生的財政期間於損益內確認為開支。

廠房及設備按於其估計可使用年期使用直線法折舊，以將其成本(扣除預計剩餘價值)撇銷。於各報告期間末，可使用年期及折舊法會予以審閱及調整(如適合)。可使用年期如下：

辦公室設備	3-5年
汽車	8年
儲能系統	10年
5G基站設備	10年
租賃裝修	於租期內

倘資產的賬面值高於其估計可收回金額，資產即時撇減至其可收回金額(附註4(m))。

出售廠房及設備項目的收益或虧損，指銷售所得款項淨額與其賬面值兩者間的差額，於出售時在損益中予以確認。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (f) Intangible assets

##### (i) Intangible assets acquired separately

Intangible assets acquired separately are initially recognised at cost. Intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses.

The amortisation expense is recognised in profit or loss and included in administrative expenses. The useful lives and amortisation method are reviewed, and adjusted if appropriate, at the end of each reporting period. Amortisation is provided on a straight-line basis over their useful lives as follows:

Computer Software	10 years
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##### (ii) Impairment of intangible assets

Intangible assets with finite lives are tested for impairment when there is an indication that an asset may be impaired. Intangible assets are tested for impairment by comparing their carrying amounts with their recoverable amounts (see note 4(o)).

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount.

### 4. 重大會計政策概要(續)

#### (f) 無形資產

##### (i) 獨立收購的無形資產

獨立收購的無形資產初步按成本確認。具有有限可使用年期的無形資產以成本減累計攤銷及累計減值虧損入賬。

攤銷開支於損益中確認並計入行政開支。可使用年期及攤銷方法於各報告期末進行檢討並作出調整(如適用)。攤銷乃以直線法按其可使用年期撥備，詳情如下：

電腦軟件	10年
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##### (ii) 無形資產減值

當有跡象表明資產可能出現減值時，會對具有有限可使用年期之無形資產進行減值測試。無形資產通過比較其賬面值與可收回金額進行減值測試(見附註4(o))。

倘資產的可收回金額估計會低於其賬面值，則該資產的賬面值將調低至其可收回金額。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (f) Intangible assets *(Continued)*

##### (ii) Impairment of intangible assets *(Continued)*

An impairment loss is recognised as an expense immediately, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as revaluation decrease to the extent of its revaluation surplus.

#### (g) Leasing

##### The Group as a lessee

All leases (irrespective of they are operating leases or finance leases) are required to be capitalised in the consolidated statement of financial position as right-of-use assets and lease liabilities, but accounting policy choices exist for an entity to choose not to capitalise (i) leases which are short-term leases and/or (ii) leases for which the underlying asset is of low-value. The Group has elected not to recognise right-of-use assets and lease liabilities for low-value assets and leases for which at the commencement date have a lease term less than 12 months. The lease payments associated with those leases have been expensed on straight-line basis over the lease term.

### 4. 重大會計政策概要(續)

#### (f) 無形資產(續)

##### (ii) 無形資產減值(續)

減值虧損會即時確認為開支。除非相關資產以經重估金額入賬，此時減值虧損撥回為一項重估盈餘。

#### (g) 租賃

##### 本集團作為承租人

所有租賃(不論為經營租賃或融資租賃)須於綜合財務狀況表資本化為使用權資產及租賃負債，惟實體可作出會計政策選擇，選擇不將(i)屬短期租賃的租賃及/或(ii)相關資產為低價值的租賃進行資本化。本集團已選擇不就低價值資產以及於開始日期租賃期少於12個月的租賃確認使用權資產及租賃負債。與該等租賃相關的租賃付款已於租賃期內按直線法支銷。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (g) Leasing (Continued)

##### The Group as a lessee (Continued)

##### Right-of-use asset

The right-of-use asset should be recognised at cost and would comprise: (i) the amount of the initial measurement of the lease liability (see below for the accounting policy to account for lease liability); (ii) any lease payments made at or before the commencement date, less any lease incentives received; (iii) any initial direct costs incurred by the lessee and (iv) an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories. The Group measures the right-of-use assets applying a cost model. Under the cost model, the Group measures the right-to-use at cost, less any accumulated depreciation and any impairment losses, and adjusted for any remeasurement of lease liability.

Right-of-use assets in which the Group is reasonably certain to obtain ownership of the underlying leased assets at the end of the lease term is depreciated from commencement date to the end of the useful life. Otherwise, right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life and the lease term.

### 4. 重大會計政策概要(續)

#### (g) 租賃(續)

##### 本集團作為承租人(續)

##### 使用權資產

使用權資產應按成本確認並將包括：(i) 初步計量租賃負債的金額(見下文有關租賃負債入賬的會計政策)；(ii) 於開始日期或之前作出的任何租賃付款減已收取的任何租賃獎勵；(iii) 承租人產生的任何初步直接成本及(iv) 承租人在租賃條款及條件規定的情況下分解及移除相關資產時將產生的估計成本，除非該等成本於存貨生產中產生。本集團應用成本模式計量使用權資產。根據成本模式，本集團按成本減任何累計折舊及任何減值虧損計量使用權資產，並就租賃負債的任何重新計量作出調整。

本集團已合理地確定可於租期結束時取得相關租賃資產所有權的使用權資產由開始日期起至可使用年期結束止計提折舊。在其他情況下，使用權資產按直線法於其估計可使用年期及租期(以較短者為準)內計提折舊。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (g) Leasing (Continued)

##### The Group as a lessee (Continued)

##### Lease liability

The lease liability is recognised at the present value of the lease payments that are not paid at the date of commencement of the lease. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Group uses the Group's incremental borrowing rate.

The following payments for the right-to-use the underlying asset during the lease term that are not paid at the commencement date of the lease are considered to be lease payments: (i) fixed payments less any lease incentives receivable; (ii) variable lease payments that depend on an index or a rate, initially measured using the index or rate as at commencement date; (iii) amounts expected to be payable by the lessee under residual value guarantees; (iv) the exercise price of a purchase option if the lessee is reasonably certain to exercise that option and (v) payments of penalties for terminating the lease, if the lease term reflects the lessee exercising an option to terminate the lease.

### 4. 重大會計政策概要(續)

#### (g) 租賃(續)

##### 本集團作為承租人(續)

##### 租賃負債

租賃負債按並非於租賃開始日期支付之租賃付款的現值確認。租賃付款將採用租賃暗含的利率貼現(倘該利率可輕易釐定)。倘該利率無法輕易釐定，本集團將採用本集團的增量借款利率。

下列並非於租賃開始日期支付的租賃期內就相關資產使用權支付的款項被視為租賃付款：(i)固定付款減任何應收租賃獎勵；(ii)初步按開始日期之指數或利率計量的浮動租賃付款(取決於某一指數或利率)；(iii)承租人根據剩餘價值擔保預期將支付的款項；(iv)倘承租人合理確定行使購買選擇權，該選擇權的行使價及(v)倘租賃期反映承租人行使選擇權終止租賃，終止租賃的罰款付款。



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### (g) Leasing (Continued)

###### The Group as a lessee (Continued)

###### Lease liability (Continued)

Subsequent to the commencement date, the Group measures the lease liability by:

- (i) increasing the carrying amount to reflect interest on the lease liability;
- (ii) reducing the carrying amount to reflect the lease payments made; and
- (iii) remeasuring the carrying amount to reflect any reassessment or lease modification, or to reflect revised in substance fixed lease payments.

When the Group revises its estimate of the term of any lease (because, for example, it re-assesses the probability of a lessee extension or termination option being exercised), it adjusts the carrying amount of the lease liability to reflect the payments to make over the revised term, which are discounted using a revised discount rate. The carrying value of lease liabilities is similarly revised when the variable element of future lease payments dependent on a rate or index is revised, except the discount rate remains unchanged. In both cases, an equivalent adjustment is made to the carrying value of the right-of-use asset, with the revised carrying amount being amortised over the remaining (revised) lease term. If the carrying amount of the right-of-use asset is adjusted to zero, any further reduction is recognised in profit or loss.

#### 4. 重大會計政策概要(續)

##### (g) 租賃(續)

###### 本集團作為承租人(續)

###### 租賃負債(續)

於開始日期後，本集團將透過下列方式計量租賃負債：

- (i) 增加賬面值以反映租賃負債的利息；
- (ii) 減少賬面值以反映作出的租賃付款；及
- (iii) 重新計量賬面值以反映任何重估或租賃修改，或反映實質固定租賃付款的修訂。

當本集團修訂其任何租賃期限的估計時（例如，由於其重新評估承租人延期或終止行使選擇權的可能性），其會調整租賃負債的賬面值以反映於修訂期限內應支付的款項，並使用經修訂貼現率進行貼現。當根據利率或指數對未來租賃款項的可變要素進行修訂時，租賃負債的賬面值亦進行類似修訂，惟貼現率保持不變。在這兩種情況下，均會對使用權資產的賬面值進行同等的調整，並在餘下（經修訂）租期內攤銷經修訂賬面值。倘使用權資產的賬面值調整為零，則任何進一步削減於損益確認。

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (g) Leasing (Continued)

##### The Group as a lessee (Continued)

##### Lease liability (Continued)

When the Group renegotiates the contractual terms of a lease with the lessor, if the renegotiation results in one or more additional assets being leased for an amount commensurate with the standalone price for the additional rights-of-use obtained, the modification is accounted for as a separate lease, in all other cases, where the renegotiated increases the scope of the lease (whether that is an extension to the lease term, or one or more additional assets being leased), the lease liability is remeasured using the discount rate applicable on the modification date, with the right-of-use asset being adjusted by the same amount. With the exception to which the practical expedient for Covid-19-Related Rent Concessions applies, if the renegotiation results in a decrease in the scope of the lease, both the carrying amount of the lease liability and right-of-use asset are reduced by the same proportion to reflect the partial or full termination of the lease with any difference recognised in profit or loss. The lease liability is then further adjusted to ensure its carrying amount reflects the amount of the renegotiated payments over the renegotiated term, with the modified lease payments discounted at the rate applicable on the modification date and the right-of-use asset is adjusted by the same amount.

### 4. 重大會計政策概要(續)

#### (g) 租賃(續)

##### 本集團作為承租人(續)

##### 租賃負債(續)

當本集團與出租人重新磋商租賃合約條款時，倘重新磋商導致以與獲得額外使用權的單獨價格相當的金額租賃一項或多項額外資產，則該修改入賬列為單獨租賃，在所有其他情況下，倘重新磋商增加租賃範圍(無論為延長租期，或租賃一項或多項額外資產)，則使用於修改日期適用的貼現率重新計量租賃負債，且使用權資產按相同金額進行調整。除COVID-19相關租金優惠採用的可行權宜方法(倘重新磋商導致租賃範圍減少，則租賃負債的賬面值及使用權資產按相同比例減少，以反映部分或全部終止租賃)，而任何差額於損益確認。其後對租賃負債進行進一步調整，以確保其賬面值反映經重新磋商期限內重新磋商的付款金額，經修改的租賃款項按於修改日期適用的比率貼現，且使用權資產按相同金額進行調整。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (g) Leasing (Continued)

##### The Group as a lessor

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. All other leases are classified as operating leases.

Rental income from operating leases is recognised in profit or loss on a straight-line basis over the term of the relevant lease.

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Group's net investment outstanding in respect of the leases.

Finance lease income is recognised on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts through the expected life of the net investment of the finance lease or a shorter period, when appropriate, to the net carrying amount of the net investment of the finance lease.

##### Sale and leaseback transactions

As a buyer-lessor, the Group applies the requirements of HKFRS 15 to assess whether sale and leaseback transactions constitutes a sale, upon application of HKFRS16. For a transfer that does not satisfy the requirements as a sale, the Group accounts for the transfer proceeds within the scope of HKFRS 9.

### 4. 重大會計政策概要(續)

#### (g) 租賃(續)

##### 本集團作為出租人

倘租賃將相關資產所有權之絕大部分風險及回報轉讓，則該租賃分類為融資租賃。所有其他租賃分類為經營租賃。

經營租賃租金收入按相關租賃期間以直線法於損益確認。

根據融資租賃應收承租人的款項按本集團於該等租賃的投資淨額列作應收款項。融資租賃收入分配至會計期間，以反映本集團就該等租賃尚餘投資淨額的固定週期回報率。

融資租賃收入按應計基準以實際利率法利用融資租賃淨投資的預計年期或較短期間(如適用)之估計未來現金收入準確貼現至融資租賃淨投資賬面淨值的利率確認。

##### 售後回租交易

作為買方一出租人，於應用香港財務報告準則第16號時，本集團應用香港財務報告準則第15號的規定評估售後回租交易是否構成一項銷售。就轉讓並不符合銷售的規定而言，本集團會將轉讓所得款項於香港財務報告準則第9號範圍內入賬。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (g) Leasing (Continued)

##### The Group as a lessor (Continued)

##### Refundable rental deposits

Refundable rental deposits received are accounted under HKFRS 9 and initially measured at fair value. Adjustment to fair value are considered as additional lease payments from lessees.

#### (h) Financial instruments

##### (i) Financial assets

A financial asset (unless it is a trade receivable without a significant financing component) is initially measured at fair value plus, for an item not at fair value through profit or loss (“**FVTPL**”), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

All regular way purchases and sales of financial assets are recognised on the trade date, that is, the date that the Group commits to purchase or sell the asset. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the market place.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

### 4. 重大會計政策概要(續)

#### (g) 租賃(續)

##### 本集團作為出租人(續)

##### 可退還租賃按金

已收可退還租賃按金根據香港財務報告準則第9號入賬，並初步按公平值計量。對公平值作出的調整被視為承租人的額外租賃付款。

#### (h) 金融工具

##### (i) 金融資產

金融資產(並無重大融資部分的貿易應收賬款除外)初步按公平值加上(就並非按公平值計入損益(「**按公平值計入損益**」)的項目而言)其收購或發行直接應佔交易成本計量。並無重大融資部分的貿易應收賬款初步按交易價格計量。

所有以正常途徑買賣的金融資產乃於交易日(即本集團承諾收購或出售資產的日期)確認。正常途徑買賣指要求於市場法規或規例一般設定的期間內交付資產的金融資產買賣。

當釐定具有嵌入衍生工具的金融資產的現金流量是否僅為支付本金及利息時，應整體考慮該等金融資產。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (h) Financial instruments (Continued)

##### (i) Financial assets (Continued)

###### Debt instruments

Subsequent measurement of debt instruments depends on the Group's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Group classifies its debt instruments:

**Amortised cost:** Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Financial assets at amortised cost are subsequently measured using the effective interest rate method. Interest income, foreign exchange gains and losses and impairment are recognised in profit or loss. Any gain on derecognition is recognised in profit or loss.

**Fair value through other comprehensive income ("FVOCI"):** Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through OCI. Debt investments at fair value through other comprehensive income are subsequently measured at fair value. Interest income calculated using the effective interest rate method, foreign exchange gains and losses and impairment are recognised in profit or loss. Other net gains and losses are recognised in other comprehensive income. On derecognition, gains and losses accumulated in other comprehensive income are reclassified to profit or loss.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (i) 金融資產(續)

###### 債務工具

債務工具的後續計量取決於本集團管理資產的業務模式及資產的現金流量特征。本集團將其債務工具分類為三種計量類別：

**攤銷成本：**持作收回合約現金流量之資產，倘該等資產現金流量僅為支付本金及利息時，則按攤銷成本計量。按攤銷成本計量的金融資產後續按實際利率法計量。利息收入、匯兌收益及虧損及減值於損益內確認。終止確認之任何收益於損益內確認。

**按公平值計入其他全面收入(「按公平值計入其他全面收益」)：**為收回合約現金流量及出售金融資產而持有的資產，倘該等資產現金流量僅作為支付本金及利息，則按公平值計入其他全面收入計量。按公平值計入其他全面收入的債務投資其後按公平值計量。採用實際利率法計算之利息收入、匯兌收益及虧損以及減值於損益中確認。其他收益及虧損淨額於其他全面收入中確認。於取消確認時，其他全面收入中之累計收益及虧損會重新分類至損益。

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## 綜合財務報表附註

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### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (h) Financial instruments (Continued)

##### (i) Financial assets (Continued)

Fair value through profit or loss (“**FVTPL**”): Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Derivatives, including separated embedded derivatives, are also classified as held for trading unless they are designated as effective hedging instruments. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost or at fair value through other comprehensive income, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (i) 金融資產(續)

按公平值計入損益(「**按公平值計入其他全面收益**」): 按公平值計入損益的金融資產包括持作買賣的金融資產, 於初始確認時指定按公平值計入損益的金融資產, 或強制要求按公平值計量的金融資產。倘為於近期出售或購回而收購金融資產, 則該等金融資產分類為持作買賣。衍生工具(包括獨立嵌入式衍生工具)亦分類為持作買賣, 惟該等衍生工具被指定為有效對沖工具則除外。現金流量並非純粹支付本金及利息的金融資產, 不論其業務模式如何, 均按公平值計入損益分類及計量。儘管如上文所述債務工具可按攤銷成本或按公平值計入其他全面收入分類, 但於初始確認時, 倘能夠消除或顯著減少會計錯配, 則債務工具可指定為按公平值計入損益。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (h) Financial instruments *(Continued)*

##### (i) Financial assets *(Continued)*

Equity instruments: On initial recognition of an equity investment that is not held for trading, the Group could irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive income. This election is made on an investment-by-investment basis. Equity investments at FVTOCI are measured at fair value. Dividend income are recognised in profit or loss unless the dividend income clearly represents a recovery of part of the cost of the investments. Other net gains and losses are recognised in other comprehensive income and are not reclassified to profit or loss. All other equity instruments are classified as FVTPL, whereby changes in fair value, dividends and interest income are recognised in profit or loss.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (i) 金融資產(續)

股本工具：初始確認並非持作買賣的股本投資時，本集團可不可撤銷地選擇在其他全面收入中呈列投資公平值的其後變動。此選擇視乎每個投資而作出。按公平值計入其他全面收入的股本投資按公平值計量。股息收入於損益中確認，除非股息收入明確表示可收回部分投資成本。其他收益及虧損淨額於其他全面收入中確認，且不會重新分類至損益。所有其他股本工具分類為按公平值計入損益，據此公平值變動、股息及利息收入於損益中確認。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (h) Financial instruments (Continued)

##### (ii) Impairment loss on financial assets

The Group recognises loss allowances for expected credit loss (“ECL”) on contract asset, trade receivables and financial assets measured at amortised cost. The ECLs are measured on either of the following bases: (1) 12 months ECLs: these are the ECLs that result from possible default events within the 12 months after the reporting date; and (2) lifetime ECLs: these are ECLs that result from all possible default events over the expected life of a financial instrument. The maximum period considered when estimating ECLs is the maximum contractual period over which the Group is exposed to credit risk.

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the difference between all contractual cash flows that are due to the Group in accordance with the contract and all the cash flows that the Group expects to receive. The shortfall is then discounted at an approximation to the assets’ original effective interest rate.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (ii) 金融資產的減值虧損

本集團就合約資產、貿易應收賬款及按攤銷成本計量的金融資產的預期信貸虧損(「預期信貸虧損」)確認虧損撥備。預期信貸虧損乃按以下其中一項基準計量：(1)12個月的預期信貸虧損：其為於報告日期後12個月內發生的潛在違約事件導致的預期信貸虧損；及(2)年限內預期信貸虧損：此乃於金融工具預計年期內所有可能的違約事件產生的預期信貸虧損。於估計預期信貸虧損時所考慮的最長期間為本集團面臨信貸風險的最長合約期間。

預期信貸虧損乃信貸虧損的概率加權估計。信貸虧損乃基於根據合約應付本集團的所有合約現金流量與本集團預期收取的所有現金流量之間的差額。該差額其後按資產原有實際利率相近的利率貼現。



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (h) Financial instruments *(Continued)*

##### (ii) Impairment loss on financial assets *(Continued)*

The Group has elected to measure loss allowances for contract asset, finance lease receivables and trade receivables that result from transactions that are within the scope of HKFRS 15 using HKFRS 9 simplified approach and has calculated ECLs based on lifetime ECLs. To measure the ECL, contract asset, finance lease receivables and trade receivables have been grouped based on shared credit risk characteristics. The Group estimated the expected loss rate based on the Group's historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

For factoring receivables, receivables from sale and leaseback transactions, receivables from operating lease and other financial assets measured at amortised cost, the ECLs are based on the 12-months ECLs. However, when there has been a significant increase in credit risk since origination, the allowance will be based on the lifetime ECLs.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (ii) 金融資產的減值虧損(續)

本集團已選擇採用香港財務報告準則第9號簡化法計量香港財務報告準則第15號範圍內交易產生的合約資產、融資租賃應收款項及貿易應收賬款的虧損撥備，並根據年限內預期信貸虧損計算預期信貸虧損。為計量預期信貸虧損，合約資產、融資租賃應收款項及貿易應收賬款已根據共享信貸風險特徵分組。本集團根據本集團過往信貸虧損經驗估計預期虧損率，並按債務人特定的前瞻性因素及經濟環境作出調整。

就按攤銷成本計量的保理應收款項、售後租回交易應收款項、經營租賃應收款項以及其他金融資產，預期信貸虧損乃基於12個月預期信貸虧損。然而，倘自開始計算以來，信貸風險大幅上升，則撥備將基於年限內預期信貸虧損。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (h) Financial instruments *(Continued)*

##### (ii) Impairment loss on financial assets *(Continued)*

When determining whether the credit risk of a financial asset has increased significantly since initial recognition and when estimating ECL, the Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information analysis, based on the Group's historical experience and informed credit assessment and including forward-looking information.

Irrespective of the outcome of the above assessment, the Group presumes that the credit risk has increased significantly since initial recognition when contractual payments are more than 30 days past due.

The Group considers an event of default occurs when information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Group, in full (without taking into account any collaterals held by the Group).

Irrespective of the above, the Group considers that default has occurred when a financial asset is more than 90 days past due unless the Group has reasonable and supportable information to demonstrate that a more lagging default criterion is more appropriate.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (ii) 金融資產的減值虧損(續)

當確定金融資產的信貸風險是否自初步確認後大幅增加，並且在估計預期信貸虧損時，本集團考慮到無須付出過多成本及努力後即可獲得相關的合理及可靠資料。這包括根據本集團的歷史經驗和已知信用評估得出的定量和定性信息分析，包括前瞻性資料。

不論上述評估的結果如何，本集團假定於合約付款逾期超過30日時，信貸風險已自初步確認以來大幅增加。

本集團認為，倘內部制定或自外部來源取得的資料顯示債務人不大可能悉數(不計及本集團持有的任何抵押品)償還其債權人(包括本集團)，則視作發生違約事件。

儘管有上述內容，本集團認為，倘金融資產逾期超過90日，則違約已經發生，惟本集團擁有合理及有據資料顯示一項更滯後的違約標準更為合適，則作別論。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (h) Financial instruments *(Continued)*

##### (ii) Impairment loss on financial assets *(Continued)*

The Group considers financial assets are credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of that financial asset have occurred. Evidence that financial asset are credit-impaired includes observable data about the following events:

- a) significant financial difficulty of the issuer or the borrower;
- b) a breach of contract, such as a default or past due event;
- c) the lender(s) of the borrower, for economic or contractual reasons relating to the borrower's financial difficulty, having granted to the borrower a concession(s) that the lender(s) would not otherwise consider;
- d) it is becoming probable that the borrower will enter bankruptcy or other financial reorganization;
- e) the financial asset is more than 180 days past due

Interest income on credit-impaired financial assets is calculated based on the amortised cost (i.e. the gross carrying amount less loss allowance) of the financial asset. For non credit-impaired financial assets interest income is calculated based on the gross carrying amount.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (ii) 金融資產的減值虧損(續)

本集團認為金融資產於有一宗或以上對該金融資產的估計未來現金流量有不利影響的事件發生時屬信貸不良狀態。證明金融資產屬信貸不良狀態的憑據包括有關以下事件的可觀察數據：

- a) 發行人或借款人出現重大財務困難；
- b) 違反合約，如違約或逾期事件；
- c) 借款人的貸款人基於有關借款人財務困難的經濟或合約理由向借款人授出貸款人原本不會考慮的寬免；
- d) 借款人可能破產或進行其他財務重組；
- e) 金融資產逾期超過180日。

信貸減值的金融資產之利息收入按金融資產之攤銷成本(即賬面總值減虧損撥備)計算。並無信貸減值的金融資產之利息收入按賬面總值計算。

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (h) Financial instruments (Continued)

##### (ii) Impairment loss on financial assets (Continued)

Depending on the nature of the financial instruments, the assessment of a significant increase in credit risk is performed on either an individual basis or a collective basis. When the assessment is performed on a collective basis, the financial instruments are grouped based on shared credit risk characteristics, such as past due status and credit risk ratings.

##### Write-off policy

The gross carrying amount of a financial asset or lease receivable is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Group determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in profit or loss in the period in which the recovery occurs.

##### (iii) Financial liabilities

The Group classifies its financial liabilities, depending on the purpose for which the liabilities were incurred. Financial liabilities at amortised costs are initially measured at fair value, net of directly attributable costs incurred.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (ii) 金融資產的減值虧損(續)

視乎金融工具的性质而定，對信貸風險大幅增加的評估按個別或集體基準進行。當評估按集體基準進行時，金融工具基於共有信貸風險特徵(如逾期狀況及信貸風險評級)進行分組。

##### 撤銷政策

如並無收回的現實可能性，金融資產或租賃應收款項的總賬面值予以部分或悉數撤銷。當本集團認定債務人並無資產或收入來源可產生充足現金流量償還須予撤銷的款項時，一般屬此情況。隨後收回先前撤銷的資產，於收回發生期間的損益中確認為減值撥回。

##### (iii) 金融負債

本集團根據負債產生目的對金融負債進行分類。按攤銷成本計量的金融負債初步按公平值扣除直接應佔成本後計量。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (h) Financial instruments *(Continued)*

##### (iii) Financial liabilities *(Continued)*

Financial liabilities at amortised cost

Financial liabilities at amortised cost including trade and other payables and deposits from finance lease customers and suppliers are subsequently measured at amortised cost, using the effective interest method. The related interest expense is recognised in profit or loss.

Gains or losses are recognised in profit or loss when the liabilities are derecognised as well as through the amortisation process.

##### (iv) Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial asset or financial liability and of allocating interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial asset or liability, or where appropriate, a shorter period.

##### (v) Equity instruments

Equity instruments issued by the Company are recorded at the proceeds received, net of direct issue costs.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (iii) 金融負債(續)

按攤銷成本列賬的金融負債

按攤銷成本列賬的金融負債(包括貿易及其他應付款項以及融資租賃客戶及供應商的按金隨後使用實際利率法按攤銷成本計量。有關利息開支於損益中確認。

收益或虧損於終止確認負債時透過攤銷於損益中確認。

##### (iv) 實際利率法

實際利率法為計算金融資產或金融負債攤銷成本及就有關期間分配利息收入或利息開支的方法。實際利率為透過金融資產或負債預計年期或較短期間(如適用)準確貼現估計未來現金收款或付款的利率。

##### (v) 股本工具

本公司所發行的股本工具記作所收取的所得款項(扣除直接發行成本)。

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (h) Financial instruments *(Continued)*

##### (vi) Derecognition

The Group derecognises a financial asset when the contractual rights to the future cash flows in relation to the financial asset expire or when the financial asset has been transferred and the transfer meets the criteria for derecognition in accordance with HKFRS 9.

Financial liabilities are derecognised when the obligation specified in the relevant contract is discharged, cancelled or expires.

Where the Group issues its own equity instruments to a creditor to settle a financial liability in whole or in part as a result of renegotiating the terms of that liability, the equity instruments issued are the consideration paid and are recognised initially and measured at their fair value on the date the financial liability or part thereof is extinguished. If the fair value of the equity instruments issued cannot be reliably measured, the equity instruments are measured to reflect the fair value of the financial liability extinguished. The difference between the carrying amount of the financial liability or part thereof extinguished and the consideration paid is recognised in profit or loss for the year.

### 4. 重大會計政策概要(續)

#### (h) 金融工具(續)

##### (vi) 終止確認

本集團在與金融資產有關的未來現金流量合約權利屆滿，或金融資產已轉讓，且該轉讓根據香港財務報告準則第9號符合終止確認標準時，終止確認金融資產。

金融負債於有關合約所訂明責任解除、註銷或屆滿時終止確認。

倘本集團因重新磋商負債條款而向債權人發行自身權益工具以償付全部或部分金融負債，所發行的權益工具即代表所付代價，乃初步按有關金融負債(或當中部分)註銷當日的公平值確認及計量。倘已發行權益工具的公平值無法可靠計量，則權益工具按已註銷金融負債的公平值計量。已註銷金融負債(或當中部分)的賬面值與所付代價之間的差額乃於年內於損益中確認。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (i) Revenue recognition

Revenue from contracts with customers is recognised when control of goods or services is transferred to the customers at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services, excluding those amounts collected on behalf of third parties. Revenue excludes value added tax or other sales taxes and is after deduction of any trade discounts.

Depending on the terms of the contract and the laws that apply to the contract, control of the goods or service may be transferred over time or at a point in time. Control of the goods or service is transferred over time if the Group's performance:

- provides all of the benefits received and consumed simultaneously by the customer;
- creates or enhances an asset that the customer controls as the Group performs; or
- does not create an asset with an alternative use to the Group and the Group has an enforceable right to payment for performance completed to date.

If control of the goods or services transfers over time, revenue is recognised over the period of the contract by reference to the progress towards complete satisfaction of that performance obligation. Otherwise, revenue is recognised at a point in time when the customer obtains control of the goods or service.

### 4. 重大會計政策概要(續)

#### (i) 收益確認

來自客戶合約的收益於貨品或服務控制權轉讓至客戶時按反映本集團預期交換該等貨品或服務所得代價金額確認，代表第三方所收取的金額除外。收益不包括增值稅或其他銷售稅，且為扣除任何交易折扣後所得。

視乎合約條款及適用於該合約之法律規定，貨品或服務之控制權可經過一段時間或於某一時間點轉移。倘本集團在履約過程中滿足下列條件，貨品或服務之控制權乃經過一段時間轉移：

- 提供全部利益，而客戶亦同步收到並消耗有關利益；
- 隨著本集團履約而創建或提升客戶所控制之資產；或
- 並無創建對本集團而言有其他用途之資產，而本集團具有可強制執行權利收回迄今已完成履約部分之款項。

倘貨品或服務之控制權經過一段時間轉移，收益乃參考已完成履約責任之進度而在合約期間內確認。否則，收益於客戶獲得貨品或服務之控制權之時間點確認。

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (i) Revenue recognition *(Continued)*

When the contract contains a financing component which provides the customer a significant benefit of financing the transfer of goods or services to the customer for more than one year, revenue is measured at the present value of the amounts receivable, discounted using the discount rate that would be reflected in a separate financing transaction between the Group and the customer at contract inception. Where the contract contains a financing component which provides a significant financing benefit to the Group, revenue recognised under that contract includes the interest expense accreted on the contract liability under the effective interest method. For contracts where the period between the payment and the transfer of the promised goods or services is one year or less, the transaction price is not adjusted for the effects of a significant financing component, using the practical expedient in HKFRS 15.

- (i) Revenue for the provision of advisory services is recognised at point in time when the services have been rendered. Invoices for these service income are issued on completion of services.

### 4. 重大會計政策概要(續)

#### (i) 收益確認(續)

倘合約包含融資部分，為客戶提供重大融資利益向客戶轉讓貨品或服務超過一年，則收益按以本集團與客戶於合約開始時進行個人融資交易所反映貼現率貼現的應收款項現值計量。倘合約包含融資部分，為本集團提供重大融資利益，則根據該合約確認的收益包括按實際利率法計算合約責任產生的利息開支。倘合約支付及轉讓承諾貨品或服務的期間為一年或以下，則交易價不會就重大融資部分的影響採用香港財務報告準則第15號的實際權宜方法進行調整。

- (i) 提供諮詢服務的收益於提供服務時確認。該等服務收入的發票於完成服務時開具。



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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (i) Revenue recognition (Continued)

- (ii) For revenue from sales of goods – medical equipment and provision of maintenance services provided by the Group, the Group entered one contract with the customer and performed two performance obligations. The total transaction price receivable from customers is allocated among all identified performance obligations of the Group in proportion to their respective standalone selling price. The Group determined that revenue from sales of goods is recognised at point in time when the goods are delivered to and have been accepted. For the performance obligation related to the maintenance services, revenue will be recognised over time as those services are provided as other income of the Group. If there is any satisfied performance obligation but where the Group does not have an unconditional right to consideration, the Group should recognise a contract asset.
- (iii) For revenue from sales of goods – energy storage system provided by the Group, the Group entered the contract with the customers. The Group determined that revenue from sales of goods is recognised at point in time when the goods are delivered to and have been accepted. Invoices are issued according to contractual terms and are usually payable upon the date of issuance. There is generally only one performance obligation.

### 4. 重大會計政策概要(續)

#### (i) 收益確認(續)

- (ii) 就銷售本集團提供的貨品—醫療設備及提供維護服務產生的收益而言，本集團與客戶訂立一份合約及履行兩項履約責任。應收客戶的交易價總額按其各自單獨售價比例於本集團所有已識別履約責任中分配。本集團釐定，銷售貨品的收益於貨品予以交付及已獲接納時確認。就有關維護服務的履約責任而言，收益將於提供有關服務的時間內確認為本集團其他收入。倘有任何已達成履約責任惟本集團並非無條件收取代價的權利，則本集團應確認合約資產。
- (iii) 就銷售本集團提供的貨品—儲能系統產生的收益而言，本集團與客戶訂立合約。本集團釐定，銷售貨品的收益於貨品予以交付及已獲接納時確認。發票根據合約條款出具，一般於出具當日支付。通常僅有一項履約責任。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (i) Revenue recognition (Continued)

- (iv) The Group, as a lessor, accounts for the provision of energy storage service as operating lease (see note 4(g) for detail), such revenue is recognised over the lease period with variable lease payment. Variable lease payment not based on index or rate are recognised as revenue as incurred.
- (v) The Group, as a lessor, accounts for the provision of 5G base stations site space as operating lease (see note 4(g) for details), such revenue is recognised on a straight-line basis over the lease period. Lease payments are fixed.
- (vi) Revenue from energy storage solution and general contraction

The Group has determined that for contracts with customers for the provision of energy storage solution and general construction, there is generally one performance obligation, which refer to the construction of energy storage system. Such contracts are entered into before the services begin. Under the terms of the contracts, the Group is contractually required to perform the construction works and services at the customers' specified sites that the Group's performance creates or enhances an asset that the customer controls as the Group performs. Revenue from provision of such construction works and services (including materials and equipment, construction services and design and consultancy services components) is therefore recognised over time using input method, i.e. based on the actual costs incurred by the Group to date compared with the total budgeted cost for the project to estimate the revenue recognised during the year. The management of the Group considers that input method would faithfully depict the Group's performance obligation under HKFRS 15. Invoices are issued according to contractual terms.

### 4. 重大會計政策概要(續)

#### (i) 收益確認(續)

- (iv) 本集團(作為出租人)將提供儲能服務入賬為經營租賃(詳情見附註4(g))，有關收益乃於租賃期間以可變租賃付款確認。並非根據某一指數或比率的可變租賃付款於產生時確認為收入。
- (v) 本集團(作為出租人)將提供5G基站場地空間作為經營租賃入賬(詳情見附註4(g))，有關收益於租賃期間按直線法確認。租賃付款為固定的。
- (vi) 來自儲能解決方案及一般建造的收益

本集團已釐定，就與客戶訂立的有關儲能解決方案及一般建造的合約而言，通常有一項履約責任，即建造儲能系統。該等合約於開始提供服務前簽訂。根據合約條款，本集團須按合約規定在客戶指定地點開展建造工程及服務，以致本集團的履約產生或改良於本集團履約時由客戶控制的資產。因此，提供該等建造工程及服務(包括物料及設備、建造服務及設計和諮詢服務部分)所產生的收益採用投入法隨時間確認，即根據本集團迄今產生的實際成本與相關項目的總預算成本相比較，以估計年內確認的收益。本集團管理層認為，投入法將真實反映本集團於香港財務報告準則第15號項下的履約責任。發票將根據合約條款開具。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (i) Revenue recognition (Continued)

##### (vii) Other income

Interest income, which mainly includes bank interest income, is recognised on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, when appropriate, to the net carrying amount of the financial assets; and

Grants from the government are recognised at their fair value where there is reasonable assurance that the grant will be received and the Group will comply with all attached conditions.

#### Contract assets and liabilities

A contract asset represents the Group's right to consideration in exchange for services that the Group has transferred to a customer that is not yet unconditional. In contrast, a receivable represents the Group's unconditional right to consideration, i.e. only the passage of time is required before payment of that consideration is due.

A contract liability represents the Group's obligation to transfer services to a customer for which the Group has received consideration (or an amount of consideration is due) from the customer.

### 4. 重大會計政策概要(續)

#### (i) 收益確認(續)

##### (vii) 其他收入

利息收入(主要包括銀行利息收入)按應計基準以實際利率法利用金融工具的預計年期或較短期間(如適用)之估計未來現金收入準確貼現至金融資產賬面淨值的利率確認;及

倘能夠合理確定將收到政府補助及本集團符合所有附帶條件,則政府補助按其公平值確認。

#### 合約資產及負債

合約資產指本集團就換取其已轉移至客戶的服務收取代價的權利(尚未成為無條件)。相反,應收款項指本集團收取代價的無條件權利,即該代價到期付款前僅需時間推移。

合約負債指本集團就其已向客戶收取的代價(或已到期收取代價金額)而須向該客戶轉移服務的責任。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (i) Revenue recognition (Continued)

##### Contract assets and liabilities (Continued)

Contract asset is recognised when the Group completes the construction works under such services contracts but yet certified by architects, surveyors or other representatives appointed by customers. Any amount previously recognised as a contract asset is reclassified to trade receivables at the point at which it is invoiced to the customer. If the considerations (including advances received from customers) exceeds the revenue recognised to date under the input method then the Group recognises a contract liability for the difference.

##### Contract costs

The Group recognises an asset from the costs incurred to fulfil a contract when those costs meet all of the following criteria:

- (a) the costs relate directly to a contract or to an anticipated contract that the entity can specifically identify;
- (b) the costs generate or enhance resources of the entity that will be used in satisfying (or in continuing to satisfy) performance obligations in the future; and (c) the costs are expected to be recovered. The asset recognised is subsequently amortised to profit or loss on a systematic basis that is consistent with the transfer to the customer of the goods or services to which the cost relate. The asset is subject to impairment review;
- (c) the costs are expected to be recovered.

### 4. 重大會計政策概要(續)

#### (i) 收益確認(續)

##### 合約資產及負債(續)

本集團於根據該等服務合約完成建造工程但尚未經建築師、測量師或客戶委任的其他代表核證時確認合約資產。之前確認為合約資產的任何金額於向客戶開具發票時重新分類至貿易應收賬款。倘代價(包括向客戶收取之預收款項)超過迄今根據投入法確認的收益，則本集團將就有關差額確認合約負債。

##### 合約成本

當履行合約產生的成本符合以下所有標準時，本集團就該等成本確認資產：

- (a) 有關成本與實體可明確識別之合約或預期合約有直接關係；
- (b) 有關成本令實體將用於履行(或持續履行)日後履約責任之資源得以產生或有所增加；及(c)有關成本預期可收回。確認的資產隨後按與向客戶轉讓與成本相關的貨物或服務一致的系統基準於損益內攤銷。該項資產須進行減值檢討；
- (c) 有關成本預期可收回。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (i) Revenue recognition *(Continued)*

##### Contract costs *(Continued)*

The asset recognised is subsequently amortised to profit or loss on a systematic basis that is consistent with the transfer to the customer of the goods or services to which the cost relate. The asset is subject to impairment review.

#### (j) Borrowing costs

Borrowing costs attributable directly to the acquisition, construction or production of qualifying assets which require a substantial period of time to be ready for their intended use or sale, are capitalised as part of the cost of those assets. Income earned on temporary investments of specific borrowings pending their expenditure on those assets is deducted from borrowing costs capitalised.

All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

#### (k) Cash and cash equivalents and short-term bank deposit

Cash and cash equivalents comprise cash on hand and deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amount of cash and are subject to an insignificant risk of change in value.

### 4. 重大會計政策概要(續)

#### (i) 收益確認(續)

##### 合約成本(續)

確認的資產隨後按與向客戶轉讓與成本相關的貨物或服務一致的系統基準於損益內攤銷。該項資產須進行減值檢討；

#### (j) 借款成本

收購、建造或生產須耗用較長時間方可作擬定用途或銷售的合資格資產直接產生的借款成本均撥充資本，作為該等資產成本的一部分。特定借款撥作該等資產支出前暫時用作投資所賺取的收入，須自資本化的借款成本中扣除。

所有其他借款成本於產生的期間在損益內確認。

#### (k) 現金及現金等價物及短期銀行存款

現金及現金等價物包括手頭現金及銀行活期存款，以及原訂期限為三個月或以下可隨時轉換為已知現金數額而價值變動風險不大的其他短期高流動性投資。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (l) Income taxes

Income taxes for the year comprise current tax and deferred tax.

Current tax is based on the profit or loss from ordinary activities adjusted for items that are non-assessable or disallowable for income tax purposes and is calculated using tax rates that have been enacted or substantively enacted at the end of reporting period.

Deferred tax is recognised in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the corresponding amounts used for tax purposes. Except for goodwill and initial recognition of assets and liabilities that are not part of the business combination which affect neither accounting nor taxable profits, taxable temporary differences arising from investments in subsidiaries and associate where the Group is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future, deferred tax liabilities are recognised for all temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilized provided that the deductible temporary differences are not arises from initial recognition of assets and liabilities in a transaction other than in a business combination that affects neither taxable profits nor the accounting profits. Deferred tax is measured at the tax rates expected to apply in the period when the liability is settled or the asset is realised based on tax rates that have been enacted or substantively enacted at the end of reporting period.

### 4. 重大會計政策概要(續)

#### (l) 所得稅

本年度的所得稅包括即期稅項及遞延稅項。

即期稅項乃日常業務所得損益(已就毋須繳納所得稅或不獲寬減所得稅的項目作出調整)，按於報告期間末已頒佈或實質上已頒佈的稅率計算。

遞延稅項就用作財務報告用途的資產及負債賬面值與用作稅項用途的相應金額的暫時差異確認。除商譽及不屬於不影響會計或應課稅溢利的業務合併部分的資產及負債的初步確認、於附屬公司及聯營公司的投資產生的應課稅暫時差異(倘本集團可控制暫時差異的撥回，且暫時差異於可見將來可能不會撥回)外，遞延稅項負債就所有暫時差異進行確認。倘有可用以抵銷可扣減暫時差異的應課稅溢利，則會確認遞延稅項資產，前提為可扣減暫時差異並非由不影響應課稅溢利或會計溢利之業務合併以外的交易中資產及負債的初步確認而產生。遞延稅項以於報告期間末已頒佈或實質上已頒佈的稅率為基準，按預期將於清償負債或變現資產的期間所應用的稅率計量。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (l) Income taxes (Continued)

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income tax levied by the same taxation authority and the Group intends to settle its current tax assets and liabilities on a net basis.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the assets to be recovered.

Income taxes are recognised in profit or loss except when they relate to items recognised in other comprehensive income in which case the taxes are also recognised in other comprehensive income or when they related to items recognised directly in equity in which case the taxes are also recognised directly in equity.

#### (m) Foreign currency

Transactions entered into by group entities in currencies other than the currency of the primary economic environment in which they operate (the “**functional currency**”) are recorded at the rates ruling when the transactions occur. Foreign currency monetary assets and liabilities are translated at the rates ruling at the end of reporting period. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing on the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items, and on the translation of monetary items, are recognised in profit or loss in the period in which they arise.

### 4. 重大會計政策概要(續)

#### (l) 所得稅(續)

倘有合法強制執行權利以當期稅項資產抵銷當期稅項負債，且該等資產及負債乃與同一稅務當局所徵收之所得稅有關，而本集團有意按淨值基準清償其當期稅項資產及負債，則遞延稅項資產及負債可予以對銷。

遞延稅項資產之賬面值會於各報告日期進行檢討，並以不再可能有足夠應課稅溢利容許收回全部或部分資產為限作出減少。

所得稅乃於損益確認，除非該等稅項與於其他全面收入確認的項目有關，在此情況下該等稅項亦於其他全面收入內確認，或該等稅項與直接於權益確認的項目相關，在此情況下該等稅項亦直接於權益內確認。

#### (m) 外幣

集團實體以其經營業務所在主要經濟環境貨幣(「**功能貨幣**」)以外的貨幣進行的交易，按交易發生時的適用匯率入賬。外幣貨幣資產及負債則以報告期間末的適用匯率換算。按公平值入賬並以外幣計值的非貨幣項目重新按公平值釐定當日的現行匯率換算。以外幣歷史成本計量的非貨幣項目毋須重新換算。

因結算貨幣項目及換算貨幣項目而產生的匯兌差額於其產生期間於損益中確認。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (n) Employee benefits

##### (i) Retirement benefit costs

The employees of the Group which operates in PRC are required to participate in a central pension scheme operated by the local municipal government. This Group is required to contribute certain percentage of employees' salaries to the central pension scheme.

Contributions are recognised as an expense in profit or loss as employees render services during the year. The Group's obligations under these plans are limited to the fixed percentage contributions payable.

##### (ii) Short-term employee benefits

Short term employee benefits are employee benefits (other than termination benefits that are expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related services. Short term employee benefits are recognised in the year when the employee render the related service.

#### (o) Impairment of non-financial assets

At the end of each reporting period, the Group reviews the carrying amount of its plant and equipment, intangible asset and right-of-use assets to determine whether there is any indication that those assets have suffered an impairment loss or an impairment loss previously recognised no longer exists or may have decreased.

### 4. 重大會計政策概要(續)

#### (n) 僱員福利

##### (i) 退休福利成本

本集團的中國僱員須參與由地方市政府營運的中央退休金計劃。本集團須按其僱員薪金的一定百分比向中央退休金計劃供款。

由於僱員於本年度提供服務，故供款於損益內確認為開支。本集團於該等計劃下的責任限於固定比例的應付供款。

##### (ii) 短期僱員福利

短期僱員福利為預期於僱員提供相關服務之年度報告期間末後十二個月之前悉數結清的僱員福利(離職福利除外)。短期僱員福利於僱員提供相關服務的年度內確認。

#### (o) 非金融資產減值

於各報告期末，本集團會檢討其廠房及設備、無形資產以及使用權資產的賬面值，以釐定是否有任何跡象顯示該等資產蒙受減值虧損或過往已確認的減值虧損是否不再存在或可能減少。



#### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

##### (o) Impairment of non-financial assets *(Continued)*

If the recoverable amount (i.e. the greater of the fair value less costs to sell and value in use) of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

##### (p) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Group has a legal or constructive obligation arising as a result of a past event, which will probably result in an outflow of economic benefits that can be reasonably estimated.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, the existence of which will only be confirmed by the occurrence or non-occurrence of one or more future events, are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

#### 4. 重大會計政策概要(續)

##### (o) 非金融資產減值(續)

倘某項資產的可收回金額(即公平值減銷售成本與使用價值兩者中的較大者)估計低於其賬面值，則該資產的賬面值減至其可收回金額。減值虧損即時確認為開支。

倘減值虧損其後撥回，則該項資產賬面值會調高至其可收回金額的經調整估計，惟所增加的賬面值不會超過假設以往年度並無確認該項資產減值虧損而應釐定的賬面值(扣除折舊或攤銷)。撥回減值虧損隨即確認為收入。

##### (p) 撥備及或然負債

當本集團因過往事件須負上法律或推定責任而可能導致流出經濟利益，且該經濟利益能夠合理估計時，會就未能確定時間或金額的負債確認撥備。

當將不可能需要經濟利益流出或不能可靠地估計金額時，責任會作為或然負債予以披露，除非經濟利益流出的可能性不大。可能責任的存在將僅由發生或不發生一件或以上未來事件確認，其亦作為或然負債予以披露，除非經濟利益流出的可能性不大。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (q) Inventory

Inventories are initially recognized at cost, and subsequently at the lower of cost and net realizable value. Cost comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost is calculated using the first in first out method. The net realisable value of inventories is the estimated selling price in the ordinary course of business less estimated distribution and selling expenses in the ordinary course of business less the estimated cost to completion and estimated costs necessary to make the sale.

#### (r) Related parties

- (a) A person or a close member of that person's family is related to the Group if that person:
- (i) has control or joint control over the Group;
  - (ii) has significant influence over the Group; or
  - (iii) is a member of key management personnel of the Group or the Company's parent.
- (b) An entity is related to the Group if any of the following conditions apply:
- (i) The entity and the Group are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).

### 4. 重大會計政策概要(續)

#### (q) 存貨

存貨初始按成本確認，其後按成本及可變現淨值的較低者確認。成本包括所有採購成本、轉移成本及將存貨達致其目前地點及狀況所產生的其他成本。成本以先進先出基準計算。存貨的可變現淨值指一般業務過程中的估計售價減去一般業務過程中的估計分銷及銷售開支再減去完成作出銷售所需的估計成本及作出銷售所需的估計成本。

#### (r) 關聯方

- (a) 倘某人士屬下列情況，則其或其近親被視為與本集團有關聯：
- (i) 對本集團有控制權或共同控制權；
  - (ii) 對本集團有重大影響力；或
  - (iii) 為本集團或本公司母公司的主要管理人員中的一員。
- (b) 倘出現下列情況，則該實體被視為與本集團有關聯：
- (i) 該實體及本集團屬同一集團的成員公司（即各母公司、附屬公司及同系附屬公司為互相關聯）。
  - (ii) 一個實體為另一實體的聯營公司或合營企業（或集團成員公司的聯營公司或合營企業，而另一實體為該集團的成員公司）。

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

#### (r) Related parties *(Continued)*

##### (b) *(Continued)*

- (iii) Both entities are joint ventures of the same third party.
- (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) The entity is a post-employment benefit plan for the benefit of the employees of the Group or an entity related to the Group.
- (vi) The entity is controlled or jointly controlled by a person identified in (a).
- (vii) A person identified in (a)(i) has significant influence over the entity or is a member of key management personnel of the entity (or of a parent of the entity).
- (viii) The entity or any member of a group of which it is a part, provides key management personnel services to the Group or to the Group's parent.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:

- (i) that person's children and spouse or domestic partner;
- (ii) children of that person's spouse or domestic partner; and
- (iii) dependents of that person or that person's spouse or domestic partner.

### 4. 重大會計政策概要(續)

#### (r) 關聯方(續)

##### (b) (續)

- (iii) 兩個實體皆為相同第三方的合營企業。
- (iv) 一個實體為第三實體的合營企業，而另一實體為第三實體的聯營公司。
- (v) 該實體乃為本集團或與本集團有關的實體的僱員福利而設的離職後福利計劃。
- (vi) 該實體受(a)項所識別的人士控制或共同控制。
- (vii) 於(a)(i)項所識別對實體有重大影響的人士，或為該實體(或該實體的母公司)的主要管理人員中的一員。
- (viii) 該實體或為某集團任何成員公司一部分的實體向本集團或本集團的母公司提供主要管理人員服務。

某人士的近親是指在與該實體交易時預期可影響該人士或受該人士影響的家庭成員，包括：

- (i) 該人士的子女及配偶或家庭伴侶；
- (ii) 該人士的配偶或家庭伴侶的子女；及
- (iii) 該人士或該人士的配偶或家庭伴侶的受養人。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATES UNCERTAINTY

In the application of the Group's accounting policies, the directors of the Company are required to make judgment, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Given Covid-19 pandemic has created and may continue to create significant uncertainty in macroeconomic conditions, actual results differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

- **Classification between finance leasing and operating leasing as a lessor**

Leases are required to be classified as either finance leases (which transfer substantially all the risks and rewards of ownership, and give rise to asset and liability recognition by the lessee and a receivable by the lessor) and operating leases (which result in expenses recognition by the lessee, with the asset remaining recognised by the lessor).

Situations that would normally lead to a lease being classified as finance lease including the following:

- (a) The lease transfers ownership of the underlying asset to the lessee by the end of the lease term;

### 5. 重大會計判斷及估計不確定性的主要來源

於應用本集團的會計政策時，本公司董事須就其他來源並不明顯的資產及負債的賬面值作出判斷、估計及假設。估計及相關假設乃以過往經驗及其他被認為有關的因素為基礎。鑒於COVID-19疫情已經並可能繼續於宏觀經濟環境中造成重大不確定性，實際結果有別於該等估計。

將對有關估計及相關假設予以持續檢討。倘若會計估計的修訂僅對修訂估計的期間有影響，則有關修訂在該期間內確認；倘若修訂對目前及未來期間均有影響，則在作出修訂的期間及未來期間確認。

- **融資租賃與經營租賃的劃分(作為出租人)**

租賃須分類為融資租賃(實質上轉移了與所有權有關的絕大多數風險及回報，並導致承租人確認資產及負債，出租人確認應收款項)及經營租賃(導致承租人確認費用，出租人確認餘下資產)。

一般會導致一項租賃被劃分為融資租賃的情況包括下列情況：

- (a) 相關租賃資產的所有權在租賃期屆滿時轉移給承租人；

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### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATES UNCERTAINTY *(Continued)*

- (b) The lessee has the option to purchase the underlying asset at a price which is expected to be sufficiently lower than the fair value at the date the option becomes exercisable and, at the inception of the lease, it is reasonably certain that the option will be exercised;
- (c) The lease term is for the major part of the economic life of the asset, even if title is not transferred;
- (d) At the inception of the lease, the present value of the lease payments amounts to at least substantially all of the fair value of the underlying asset;
- (e) The underlying assets are of a specialised nature such that only the lessee can use them without major modification being made.

In the process of applying the Group's accounting policies, management has made the following estimates and assumptions, which has the most significant effect on the amounts recognised in the consolidated financial statements:

#### 5. 重大會計判斷及估計不確定性的主要來源(續)

- (b) 承租人有購買相關租賃資產的選擇權，所訂立的購買價預計將遠低於行使選擇權當日租賃資產的公平值，因而在租賃開始時就可合理地確定承租人將會行使該選擇權；
- (c) 即使資產的所有權並無轉移，但租期佔該資產經濟使用年期的大部分；
- (d) 租賃開始時租賃付款的現值，幾乎相當於相關資產的全部公平值；
- (e) 相關資產性質特殊，若不作較大改造，則惟有承租人方能使用。

管理層在應用本集團的會計政策過程中作出以下估計及假設，該等判斷對綜合財務報表確認的款額造成最大影響：

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATES UNCERTAINTY *(Continued)*

- **Provision for impairment loss for accounts receivable**

The Group's accounts receivable consists of finance lease receivables, receivables from sale leaseback transactions, factoring receivables, trade receivables and receivables from operating lease, and accounted for RMB156,718,961. The assessment of impairment of accounts receivable under the expected loss model is considered to be a matter of most significance as it requires the application of judgement and use of subjective assumptions by management. The Group assesses the expected credit loss ("ECL") according to forward-looking information and used appropriate models and a large number of assumptions in its expected measurement of credit losses. These models and assumptions relate to the future macroeconomic conditions and borrower's creditworthiness (e.g., the likelihood of default by customers and the corresponding losses). The Group has adopted judgement, assumptions and estimation techniques in order to measure ECL according to the requirements of accounting standards such as criteria for judging significant increases in credit risk, definition of credit-impaired financial asset, parameters for measuring ECL and forward-looking information.

#### 5. 重大會計判斷及估計不確定性的主要來源(續)

- **應收賬款減值虧損撥備**

本集團的應收賬款包括應收融資租賃款項、售後回租交易應收款項、保理應收款項、貿易應收賬款及經營租賃應收款項人民幣156,718,961元。預期虧損模式項下的應收賬款減值評估視為最重大事項，因其需要管理層應用判斷及使用主觀假設。本集團根據前瞻性資料評估預期信貸虧損(「預期信貸虧損」)並於其信貸虧損的預期計量中採用適當模式及大量假設。該等模式及假設與未來宏觀經濟狀況及借款人信譽(如客戶違約及出現相應虧損的可能性)有關。本集團已根據會計準則的規定(如判斷信貸風險大幅增加的標準、信貸減值金融資產的定義、計量預期信貸虧損的參數及前瞻性資料)採納判斷、假設及估計技術以計量預期信貸虧損。

**5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATES UNCERTAINTY** *(Continued)*

• **Fair value measurement of financial assets**

The financial assets are the debt instrument and equity instruments. The fair values of financial assets that are not quoted in active markets are determined by using valuation techniques. Valuation techniques used include income approaches, market approaches and option pricing models. The Group uses market-observable data to the extent it is available. Management judgement and estimates are required for the selection of appropriate valuation parameters, assumptions and modeling techniques.

The Group measures a number of items at fair value:

- Financial assets at FVTPL of RMB48,705,810 (note 16)

For these instruments, a sensitivity analysis is presented in note 40 in respect of reasonably possible changes to the valuation assumptions. For more detailed information in relation to the fair value measurement of the items above, please refer to the applicable notes.

**5. 重大會計判斷及估計不確定性的主要來源** *(續)*

• **金融資產之公平值計量**

金融資產是指債務工具及股權工具。於活躍市場中並無報價之金融資產之公平值通過使用估值技術釐定。所用之估值技術包括收入法、市場法及期權定價模式。本集團會盡可能採用市場可觀察數據。選取適當的估值參數、假設及模型技術需要管理層作出判斷及估計。

本集團按公平值計量若干項目：

- 人民幣48,705,810元之按公平值計入損益之金融資產(附註16)

就該等工具而言，有關估值假設合理可能變動的敏感度分析列於附註40。有關上述項目之公平值計量之更多詳細資料，請參閱適用的附註。

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### 5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATES UNCERTAINTY *(Continued)*

- **Recognition and fair value of identifiable assets acquired and liabilities assumed in business combination**

The Groups apply the acquisition method of accounting to account for acquisitions of businesses. The cost of an acquisition is measured as the aggregate of the fair values at the date of exchange of the assets given, liabilities incurred, equity instruments issued, and costs directly attributable to the acquisition. Identifiable assets, liabilities and contingent liabilities acquired or assumed are measured separately at their fair values as of the acquisition date. The excess of the cost of the acquisition over the fair value of the identifiable net assets acquired is recorded as goodwill.

The determination and allocation of fair values to the identifiable assets acquired and liabilities assumed is based on various assumptions and valuation methodologies requiring considerable management judgement. The most significant variables in these valuations are discount rates, terminal values, the number of years on which the cash flow projections are based, as well as the assumptions and estimates used to determine the cash inflows and outflows. Management determines discount rates to be used based on the risk inherent in the related activity's current business model and industry comparisons. Terminal values are based on the expected life of products and forecasted life cycle and forecasted cash flows over that period. Although the assumptions applied in the determination are reasonable based on information available at the date of acquisition, actual results may differ from the forecasted amounts and the difference could be material.

### 5. 重大會計判斷及估計不確定性的主要來源(續)

- 於業務合併中確認所收購可識別資產及所承擔負債之公平值

本集團採用收購法入賬業務收購。收購成本按交換日所給予資產、已產生負債、已發行股本工具及收購直接應佔成本的公平值總和計量。已收購或承擔的可識別資產、負債及或然負債按其於收購日期的公平值分開計量。收購成本超出所收購可識別淨資產公平值部分入賬列作商譽。

釐定公平值並將其分配至已收購可識別資產及已承擔負債乃根據多項假設及估值方法作出，需要管理層作出相當判斷。在該等估值中最大的變數為貼現率、最終價值、現金流預測所根據的年數，以及用於釐定現金流入及流出的假設及估計。管理層根據相關活動的現有業務模式及行業比較中的固有風險釐定將採用的貼現率。最終價值乃按產品的預計年期及預測生命週期以及該期間的預測現金流計算。儘管根據於收購日期可得資料用於作出釐定的假設屬合理，但實際結果可能不同於預測金額且差額可能重大。



## 5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATES UNCERTAINTY *(Continued)*

- **Recognition and fair value of identifiable assets acquired and liabilities assumed in business combination *(Continued)***

Upon an acquisition of a business it is necessary to attribute fair values to any intangible assets acquired (provided they meet the criteria to be recognised). The fair values of these intangible assets are dependent on estimates of attributable future revenue, margin, cash flow, useful lives and discount rate used.

- **Estimated useful lives of property, plant and equipment**

The Group's management determines the estimated useful lives and residual values for its property, plant and equipment. This estimate is based on the historical experience of the actual useful lives of property, plant and equipment of similar nature and functions. Management will increase the depreciation charge where useful lives are less than previously estimated lives. It will write-off or write-down technically obsolete or non-strategic assets that have been abandoned or sold. Actual economic lives may differ from estimated useful lives; actual residual values may differ from estimated residual values. Periodic review could result in a change in depreciable lives and residual values and therefore depreciation expense in the future periods.

## 5. 重大會計判斷及估計不確定性的主要來源 *(續)*

- **於業務合併中確認所收購可識別資產及所承擔負債之公平值 *(續)***

收購一項業務時，須賦予所收購任何無形資產公平值（前提為符合待確認標準）。該等無形資產公平值取決於估計應佔未來收益、邊際利潤、現金流量、可用年期以及所用貼現率。

- **估計物業、廠房及設備的可用年期**

本集團管理層釐定物業、廠房及設備的估計可用年期及剩餘價值。此項估計乃根據性質及功能相似的物業、廠房及設備過往實際可用年期為基準作出。管理層將於可用年期少於以往估計年期時增加折舊費用，或會對已棄置或出售的技術過時或非策略資產作出撇銷或撇減。實際經濟年期可能與估計可用年期不同；實際剩餘價值可能與估計剩餘價值不同。定期檢討可能使可折舊年期及剩餘價值出現變動，因而引致在未來期間的折舊支出有所變動。

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### 5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATES UNCERTAINTY (Continued)

#### • Deferred tax assets

Deferred tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the deductible temporary differences can be utilised. This requires significant judgement on the tax treatments of certain transactions and also assessment on the probability that adequate future taxable profits will be available for the deferred tax assets to be recovered.

#### • Impairment of interest in an associate

The Group assesses annually if its interest in an associate suffers any impairment in accordance with HKAS 36. The assessment requires an estimation of future cash flows, including expected dividends, from the assets and the selection of appropriate discount rates. Future changes in financial performance and position of these entities would affect the estimation of impairment loss and cause in the adjustments of their carrying amounts.

#### • Impairment of goodwill, right of use assets and property, plant and equipment

Goodwill, right of use assets, property, plant and equipment are tested for impairment when indicators exist. Further, irrespective of whether there is any indication of impairment, goodwill are required to be tested annually for impairment. For the purpose of impairment testing, goodwill has been allocated to the cash generating units ("CGUs").

Determining whether goodwill and other assets allocated to CGUs is impaired requires an estimation of the value in use. The value in use calculation requires the directors to estimate the future cash flows expected to arise from the CGUs and a suitable discount rate in order to calculate the present value.

### 5. 重大會計判斷及估計不確定性的主要來源(續)

#### • 遞延稅項資產

遞延稅項資產乃以未來應課稅溢利將可能用作抵銷可扣稅暫時差額時確認。此須就若干交易的稅務處理方式作出重大判斷，亦須評估日後擁有足夠應課稅溢利以收回遞延稅項資產的可能性。

#### • 於聯營公司之權益減值

本集團每年根據香港會計準則第36號評估其於一間聯營公司之權益有否出現任何減值。評估須運用對資產未來現金流(包括預期股息)之估計及挑選合適貼現率。該等實體於日後之財務表現及狀況變動將影響減值虧損之估計，並須調整其賬面值。

#### • 商譽、使用權資產以及物業、廠房及設備減值

商譽、使用權資產以及物業、廠房及設備於出現跡象時進行減值測試。此外，無論是否存在任何減值跡象，商譽須每年進行減值測試。就減值測試而言，商譽已分配至現金產生單位(「現金產生單位」)。

釐定分配至現金產生單位的商譽及其他資產是否減值時需要對使用價值作出估計。使用價值計算須對現金產生單位預期產生的未來現金流量及適當的折現率作出估計，以計算現值。

## 5. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATES UNCERTAINTY *(Continued)*

- **Recognition of contract revenue under energy storage solution and general construction**

Contract revenue recognition on individual projects are dependent on management's estimation of the progress of the satisfaction of performance obligations of a construction contract over time, measuring using input method, with reference to the proportion that contract costs incurred for work performed to date to the estimated total costs for the contracts. The Group reviews and revises the estimates of contract revenue, and contract costs, prepared for each contract as the contract progresses. Budgeted contract income is determined in accordance with the terms set out in the relevant contracts. Budgeted contract costs which mainly comprise subcontracting charges and cost of materials are prepared by the management on the basis of quotations from time to time provided by the major contractors, suppliers or vendors involved and the experience of the management. In order to keep the budget accurate and up-to-date, the management conducts periodic reviews on the management budgets by comparing the budgeted amounts to the actual amounts incurred.

## 5. 重大會計判斷及估計不確定性的主要來源(續)

- **確認儲能解決方案及一般建造項下的合約收益**

本集團根據管理層對一段時間內建造合約的履約責任完成進度的估計就個別項目確認合約收益，有關合約收益採用輸入法計量，並參照迄今所進行工程產生的合約成本佔估計合約總成本的比例。本集團隨合約進度檢討及修改就各合約所編製的合約收益及合約成本估計。預算合約收入根據相關合約所載條款釐定。預算合約成本(主要包括分包費用及物料成本)由管理層根據主要承包商、供應商或有關賣方不時提供的報價以及管理層的經驗編製。為保持預算準確及貼近最新情況，管理層透過比較預算金額與實際產生金額定期檢討管理層預算。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 6. SEGMENT INFORMATION

#### (a) Reportable segments

The Group determines its operating segments based on the reports reviewed by the chief operating decision-maker that are used to make strategic decisions.

The Group has four reportable segments. The segments are managed separately as each business offers different products and services and requires different business strategies. The following summary describes the operations in each of the Group's reportable segments:

- The financial and advisory business comprises (a) direct finance leasing; (b) sale-leaseback; (c) factoring; (d) advisory services; (e) customer referral; and (f) investment holding.
- The trading operation business comprises primarily import and domestic trade of medical equipment, as well as the provision of maintenance services primarily within the medical equipment industry.
- The energy storage business comprises (a) trading of energy storage systems; (b) energy storage solution and general contracting and (c) provision of energy storage business along with establishment of Jiangsu Anshi (as detailed in note 32(a)) and acquisition of Ningbo Shanshan (as detailed in note 42(b)).
- The 5G base station business comprises primarily provision of 5G base stations site space along with a acquisition of Yuan Yu and its subsidiaries (as detailed in note 42(a)).

### 6. 分部資料

#### (a) 可呈報分部

本集團按主要經營決策者所審閱並賴以作出戰略決策的報告釐定其營運分部。

本集團擁有四個可呈報分部。由於各業務提供不同產品及服務，所需之業務策略亦不盡相同，因此各分部之管理工作乃獨立進行。以下為本集團各可呈報分部業務之概要：

- 財務及諮詢業務包括(a)直接融資租賃；(b)售後租回；(c)保理；(d)諮詢服務；(e)客戶轉介；及(f)投資控股。
- 貿易經營業務主要包括醫療設備進口及國內貿易以及主要在醫療設備行業內提供維護服務。
- 儲能業務包括(a)儲能系統貿易；(b)儲能解決方案及一般建造以及(c)提供儲能業務，成立了江蘇安時(詳情見附註32(a))及收購了寧波杉杉(詳情見附註42(b))。
- 5G基站業務主要包括提供5G基站場地空間，收購元宇及其附屬公司(詳情見附註42(a))。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 6. SEGMENT INFORMATION (Continued)

#### (a) Reportable segments (Continued)

		Financial and advisory business		Trading operation business		Energy storage business		5G base station business		Total	
		財務及諮詢業務		貿易經營業務		儲能業務		5G基站業務		總計	
		31-Dec		31-Dec		31-Dec		31-Dec		31-Dec	
		12月31日		12月31日		12月31日		12月31日		12月31日	
		2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
		2022年	2021年	2022年	2021年	2022年	2021年	2022年	2021年	2022年	2021年
		RMB	RMB	RMB	RMB	RMB	RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
Revenue from external customers	來自外部客戶的收益	15,936,823	38,169,218	-	4,925,977	11,750,982	-	1,813,719	-	29,501,524	43,095,195
Inter-segment revenue	分部間收益	-	-	-	-	-	-	-	-	-	-
Reportable segment revenue	可呈報分部收益	15,936,823	38,169,218	-	4,925,977	11,750,982	-	1,813,719	-	29,501,524	43,095,195
Reportable segment (loss)/profit	可呈報分部溢利/(虧損)	(32,824,820)	20,949,529	(1,974,467)	(712,930)	(4,364,855)	-	(110,956)	-	39,275,098	20,236,599
Interest revenue	利息收益	2,317,446	2,037,041	15,708	8,285	37,246	-	1,753	-	2,372,153	2,045,326
Interest expense	利息開支	28,706	2,377,353	2,784	6,558	30,817	-	285,024	-	347,331	2,383,911
Depreciation of plant and equipment	廠房及設備折舊	217,034	164,382	2,680	3,497	3,329,486	-	346,394	-	3,895,594	167,879
Depreciation of right-of-use assets	使用權資產折舊	1,559,032	927,135	73,915	73,915	266,614	-	316,675	-	2,216,236	1,001,050
Amortisation of intangible asset	無形資產攤銷	252,049	251,584	1,321	1,787	-	-	-	-	253,370	253,371
Provision for/(reversal of) impairment loss on accounts receivable, net	應收賬款的減值虧損撥備/(撥回)淨額	36,414,786	7,194,208	2,235,109	155,068	(411,607)	-	13,081	-	38,251,369	7,349,276
Income tax (credit)/expense	所得稅(抵免)/開支	(6,437,050)	5,344,020	146,977	(38,767)	22,507	-	-	-	(6,267,556)	5,305,253
Reportable segment assets	可呈報分部資產	343,803,357	519,835,001	30,564,460	33,320,842	17,876,446	-	15,869,289	-	408,113,552	553,155,843
Reportable segment liabilities	可呈報分部負債	41,843,476	74,783,093	2,150,839	2,785,777	1,969,475	-	14,980,225	-	60,944,315	77,568,870
Additions to non-current assets	非流動資產增加	938,782	33,003,936	-	-	16,748,503	-	11,756,581	-	29,443,866	33,003,936

### 6. 分部資料(續)

#### (a) 可呈報分部(續)

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 6. SEGMENT INFORMATION (Continued)

#### (b) Reconciliation of reportable segment profit or loss, assets and liabilities

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>(Loss)/profit before income tax expense</b>	除所得稅開支前(虧損)/溢利		
Reportable segment (loss)/profit	可呈報分部(虧損)/溢利	<b>(39,275,098)</b>	20,236,599
Share of post-tax profit of an associate	分佔一間聯營公司除稅後溢利	<b>1,816,134</b>	-
Change in fair value in financial assets at FVTPL	按公平值計入損益的金融資產公平值變動	<b>(1,294,190)</b>	-
Consolidated (loss)/profit before income tax expense	除所得稅開支前綜合(虧損)/溢利	<b>(38,753,154)</b>	20,236,599

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Assets</b>	<b>資產</b>		
Reportable segment assets	可呈報分部資產	<b>408,113,552</b>	553,155,843
Unallocated corporate assets	未分配企業資產		
– Interest in an associate	– 於一間聯營公司的權益	<b>51,816,132</b>	-
– Financial assets at FVTPL	– 按公平值計入損益的金融資產	<b>48,705,810</b>	-
– Certain cash and cash equivalents	– 若干現金及現金等價物	<b>2,994,126</b>	-
Consolidated total assets	綜合資產總值	<b>511,629,620</b>	553,155,843

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Liabilities</b>	<b>負債</b>		
Reportable segment liabilities	可呈報分部負債	<b>60,944,315</b>	77,568,870
Consolidated total liabilities	綜合負債總額	<b>60,944,315</b>	77,568,870

### 6. 分部資料(續)

#### (b) 可呈報分部溢利或虧損、資產及負債對賬

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 6. SEGMENT INFORMATION (Continued)

#### (c) Geographic information

The Company incorporated in the PRC and the principal place of the Group's operations is the PRC. All the Group's revenue and non-current assets are principally attributable to the PRC.

#### (d) Information about major customers

One customer with revenue of RMB10,674,884 from energy storage business segment contributed 10% or more of the Group's revenue of the corresponding year (2021: Nil).

### 7. REVENUE AND OTHER INCOME AND GAINS

An analysis of the revenue from the Group's principal activities and other income and gains is as follows:

### 6. 分部資料(續)

#### (c) 地域資料

本公司於中國註冊成立，本集團的主要經營地點為中國。本集團的所有收益及非流動資產均主要來源於中國。

#### (d) 有關主要客戶的資料

貢獻儲能業務分部人民幣10,674,884元收益的一名客戶佔本集團於相應年度收益10%或以上。(2021年：無)

### 7. 收益及其他收入以及收益

本集團主要活動所得收益及其他收入以及收益的分析如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Revenue from contracts with customers</b>	<b>就客戶合約確認的收益</b>		
Energy storage solution and general construction	儲能解決方案及一般建造	<b>10,674,884</b>	-
Sale of goods – energy storage system	銷售商品—儲能系統	<b>705,454</b>	-
Sale of goods – medical equipment	銷售商品—醫療設備	-	4,925,977
Advisory service fee income	諮詢服務費收入	<b>453,401</b>	390,446
		<b>11,833,739</b>	5,316,423
<b>Revenue from other sources</b>	<b>其他來源的收益</b>		
Finance lease income	融資租賃收入	<b>2,318,568</b>	8,039,211
Income from sale-leaseback transactions	來自售後租回交易的收入	<b>7,950,220</b>	22,734,124
Factoring income	保理收入	<b>5,214,633</b>	7,005,437
Energy storage service income	儲能服務收入	<b>370,644</b>	-
Provision of 5G base stations site space	提供5G基站空間場地	<b>1,813,720</b>	-
		<b>17,667,785</b>	37,778,772
		<b>29,501,524</b>	43,095,195

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 7. REVENUE AND OTHER INCOME AND GAINS 7. 收益及其他收入以及收益(續)

(Continued)

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Leases</b>	<b>租賃</b>		
For operating leases:	就經營租賃而言：		
Leases payments that are fixed	固定租賃付款	1,813,720	-
Variable lease payments that depend on an index or a rate	視乎指標或費率的可變租賃付款	370,644	-
For finance leases:	就融資租賃而言：		
Finance income on the net investment in the lease	有關租賃淨投資的融資收入	2,318,568	8,039,211
<b>Total revenue arising from leases</b>	<b>來自租賃的總收益</b>	<b>4,502,932</b>	<b>8,039,211</b>
		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Other income and gains/(losses)</b>	<b>其他收入及收益／(虧損)</b>		
Bank interest income	銀行利息收入	2,372,153	2,045,326
Recharge of insurance premium	保險費補還	943	6,792
Gain on disposal of plant and equipment	出售廠房及設備的收益	490	44,601
Maintenance service income	保養服務收入	3,712,264	3,165,094
Imputed interest income on trade receivables	貿易應收款項的推算利息收入	457,174	807,144
Penalty charged to customers	收取客戶罰款	2,070,204	1,272,201
Gain on modification of leases	修改租賃的收益	-	17,552
Value added tax ("VAT") refund (note (a))	增值稅(「增值稅」)退稅(附註(a))	2,986,660	7,117,657
Change in fair value in financial assets at FVTPL	按公平值計入損益的金融資產公平值變動	(1,294,190)	-
Others	其他	536,220	314,795
Write off of other payables	撇銷其他應付款項	-	1,484,784
		<b>10,841,918</b>	<b>16,275,946</b>

Note:

(a) VAT refund represented the entitlement approved by the local government authority and received during the year. There is no unfulfilled conditions and other contingencies attaching to the VAT refund that been recognised.

附註：

(a) 增值稅退稅是指由地方政府當局批准並在年內收取的權利。不存在與已確認增值稅退稅有關的未履行條件及其他或然情況。



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 7. REVENUE AND OTHER INCOME AND GAINS 7. 收益及其他收入以及收益(續)

(Continued)

The disaggregation of the Group's revenue from contracts with customers are as follows:

本集團來自客戶合約的收益的分列賬款如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Type of services</b>	<b>服務類型</b>		
Provision of advisory services and customer referral	提供諮詢服務及客戶轉介	453,401	390,446
Energy storage solution and general construction	儲能解決方案及一般建造	10,674,884	-
Sale of goods-energy storage system	銷售商品-儲能系統	705,454	-
Sale of goods-medical equipment	銷售商品-醫療設備	-	4,925,977
<b>Total revenue recognised from contract with customers</b>	<b>就客戶合約確認的總收益</b>	<b>11,833,739</b>	<b>5,316,423</b>
<b>Customers by industries</b>	<b>按行業劃分的客戶</b>		
Transportation	運輸	199,230	216,927
Medical	醫療	-	4,927,328
Fast-moving consumer goods	快速消費品	218,013	172,168
Energy storage	儲能	11,380,338	-
Others	其他	36,158	-
		<b>11,833,739</b>	<b>5,316,423</b>

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 7. REVENUE AND OTHER INCOME AND GAINS 7. 收益及其他收入以及收益(續)

(Continued)

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Timing of revenue recognition</b>	<b>確認收入時間</b>		
- At a point in time	- 於某個時間點	<b>1,158,855</b>	5,316,423
- Overtime	- 隨時間	<b>10,674,884</b>	-
		<b>11,833,739</b>	5,316,423

The Group has adopted the practical expedient in paragraph 121 of HKFRS 15 to its contracts for sale of goods and services and therefore the above information does not include information about revenue that the Group will be entitled to when it satisfies the remaining performance obligations under the contracts for sale of goods and services which had an original expected duration of one year or less.

本集團已對其貨品及服務銷售合約採納香港財務報告準則第15號第121段的實際權宜方法，因此上述資料並不包括有關本集團於其滿足初始預計期限為一年或以下貨品及服務銷售合約項下剩餘履約義務時將有權收取的收益的資料。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 8. (LOSS)/PROFIT BEFORE INCOME TAX

(Loss)/profit before income tax is arrived at after charging/  
(crediting):

### 8. 除所得稅前(虧損)/溢利

除所得稅前(虧損)/溢利乃經扣除/(計入)  
以下各項後達致：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Auditors' remuneration</b>	<b>核數師薪酬</b>	<b>1,634,759</b>	696,180
<b>Cost of sales:</b>	<b>銷售成本</b>	<b>16,909,133</b>	8,739,341
- Interest expenses on interest-bearing bank and other borrowings	- 計息銀行借款及其他借款的利息開支	-	2,310,417
- Interest expenses on lease liabilities	- 租賃負債的利息開支	<b>347,331</b>	73,494
- Bank charges and other expenses	- 銀行手續費及其他開支	<b>766,309</b>	1,429,453
- Depreciation of plant and equipment	- 廠房及設備折舊	<b>3,675,880</b>	-
- Depreciation of right-of-use assets	- 使用權資產折舊	<b>985,709</b>	-
- Cost of inventories sold	- 已售存貨成本	<b>11,133,904</b>	4,925,977
Depreciation of plant and equipment	廠房及設備折舊	<b>219,714</b>	167,879
Depreciation of right-of-use assets	使用權資產折舊	<b>1,230,527</b>	1,001,050
Amortisation of intangible asset	無形資產攤銷	<b>253,370</b>	253,371
Expenses relating to short-term leases	與短期租賃有關的開支	<b>225,400</b>	229,016
Impairment loss on accounts receivable, net	應收賬款減值虧損淨額	<b>38,251,369</b>	7,349,276
Exchange (gain)/losses	匯兌(收益)/虧損	<b>(4,308)</b>	6,370
Gain on disposal of plant and equipment	出售廠房及設備的收益	<b>(490)</b>	(44,601)
Impairment loss on other receivables	其他應收款項及合約資產減值虧損	<b>1,351,006</b>	-
Impairment loss on contract asset	合約資產減值虧損	<b>49,268</b>	-
Gain on modification of leases	租賃修訂的收益	-	(17,552)
Employee benefit expenses (note 12)	僱員福利開支(附註12)	<b>10,420,521</b>	10,664,668

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

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### 9. INCOME TAX (CREDIT)/EXPENSE

### 9. 所得稅(抵免)/開支

		2022	2021
		2022年	2021年
		RMB	RMB
		人民幣元	人民幣元
<b>Income tax</b>	<b>所得稅</b>		
- Current year	-本年度	<b>1,595,280</b>	7,142,573
- Overprovision in prior years	-過往年度超額撥備	<b>(4,698,933)</b>	-
<b>Deferred tax (note 21)</b>	<b>遞延稅項(附註21)</b>		
- Credited for the year	-年內抵免	<b>(3,163,913)</b>	(1,837,320)
Income tax (credit)/expense	所得稅(抵免)/開支	<b>(6,267,566)</b>	5,305,253

The Company and its subsidiaries are incorporated in the PRC subject to the enterprise income tax in the PRC.

本公司及其附屬公司於中國註冊成立，須繳納中國企業所得稅。

Provision for the enterprise income tax in the PRC is calculated based on a statutory tax rate of 25% of the estimated assessable profits as determined in accordance with the relevant income tax law in the PRC in the current and prior year.

於本年度及過往年度的中國企業所得稅撥備乃按根據相關中國所得稅法釐定的估計應課稅溢利25%的法定稅率計算。

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## 綜合財務報表附註

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### 9. INCOME TAX EXPENSE (Continued)

The income tax (credit)/expense for the year can be reconciled to the (loss)/profit before income tax in the consolidated statement of comprehensive income as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
(Loss)/profit before income tax	除所得稅前(虧損)/溢利	<b>(38,753,154)</b>	20,236,599
Tax on (loss)/profit before income tax, calculated at 25%	除所得稅前(虧損)/溢利稅項，按25%稅率計算	<b>(9,688,289)</b>	5,059,149
Tax effect of expenses not deductible for tax purposes	不可扣稅開支的稅務影響	<b>41,923</b>	38,331
Tax effect of non-taxable income	毋須課稅收入之稅務影響	<b>(454,033)</b>	-
Utilisation of tax loss of the year	動用年內稅項虧損	<b>(72,521)</b>	-
Tax effect of tax losses and other temporary difference not recognised	未獲確認稅項虧損及其他暫時差異的稅務影響	<b>3,052,116</b>	207,773
Derecognised of deferred tax asset	取消確認遞延稅項資產	<b>5,552,171</b>	-
Over provision in respect of prior years	過往年度超額撥備	<b>(4,698,933)</b>	-
Income tax (credit) expense	所得稅開支	<b>(6,267,566)</b>	5,305,253

### 10. (LOSS)/EARNINGS PER SHARE

#### Basic (loss)/earnings per share

The calculation of basic (loss)/earnings per share is based on the (Loss)/profit attributable to equity owners of the Company for the year of loss of RMB29,383,024 (2021: profit of RMB14,931,346) and the weighted average of 359,340,000 shares (2021: 359,340,000 shares) in issue during the year ended 31 December 2022.

#### Diluted (loss)/earnings per share

There were no dilutive potential ordinary shares outstanding during the year ended 31 December 2022 and 2021, and hence the diluted (loss)/earnings per share is the same as basic (loss)/earnings per share.

### 9. 所得稅開支(續)

年內所得稅(抵免)/開支與綜合全面收益表內除所得稅前(虧損)/溢利對賬如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
(Loss)/profit before income tax	除所得稅前(虧損)/溢利	<b>(38,753,154)</b>	20,236,599
Tax on (loss)/profit before income tax, calculated at 25%	除所得稅前(虧損)/溢利稅項，按25%稅率計算	<b>(9,688,289)</b>	5,059,149
Tax effect of expenses not deductible for tax purposes	不可扣稅開支的稅務影響	<b>41,923</b>	38,331
Tax effect of non-taxable income	毋須課稅收入之稅務影響	<b>(454,033)</b>	-
Utilisation of tax loss of the year	動用年內稅項虧損	<b>(72,521)</b>	-
Tax effect of tax losses and other temporary difference not recognised	未獲確認稅項虧損及其他暫時差異的稅務影響	<b>3,052,116</b>	207,773
Derecognised of deferred tax asset	取消確認遞延稅項資產	<b>5,552,171</b>	-
Over provision in respect of prior years	過往年度超額撥備	<b>(4,698,933)</b>	-
Income tax (credit) expense	所得稅開支	<b>(6,267,566)</b>	5,305,253

### 10. 每股(虧損)/盈利

#### 每股基本(虧損)/盈利

每股基本(虧損)/盈利乃基於本公司權益持有人應佔本年度(虧損)/溢利人民幣29,383,024元(2021年：溢利人民幣14,931,346元)及於截至2022年12月31日止年度之已發行加權平均股數359,340,000股股份(2021年：359,340,000股股份)計算。

#### 每股攤薄(虧損)/盈利

於截至2022年及2021年12月31日止年度，概無發行在外的攤薄潛在普通股，因此每股攤薄(虧損)/盈利與每股基本(虧損)/盈利相同。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 11. DIVIDENDS

On 30 March 2022, the Board recommended to distribute the final dividend of RMB0.013 per share (2021: RMB0.003) for the shareholders whose names appear on the register of members of H Shares on 6 June 2022. Total final dividend of RMB4,668,979 (2021: RMB1,078,020) was paid to the shareholders on July 2022.

After the reporting date, the Board did not recommend a payment of final dividend for the year ended 31 December 2022 (2021: RMB0.013 per share). The dividends have not been recognised as liabilities and there are no tax consequence.

### 12. EMPLOYEE BENEFIT EXPENSES

### 11. 股息

於2022年3月30日，董事會建議向於2022年6月6日名列H股股東名冊的股東分派末期股息每股人民幣0.013元(2021年：人民幣0.003元)。於2022年7月，合共人民幣4,668,979元(2021年：人民幣1,078,020元)末期股息派付予股東。

於報告日期後，董事會並不建議就截至2022年12月31日止年度派付末期股息(2021年：每股人民幣0.013元)。該等股息並無確認為負債及並無稅務後果。

### 12. 僱員福利開支

	2022	2021
	2022年	2021年
	RMB	RMB
	人民幣元	人民幣元
Staff costs (including directors' emoluments (note 13(a)) comprise:		
Salaries, allowances and benefits in kind	9,274,732	9,317,644
Discretionary bonuses	58,146	64,353
Contributions to defined contribution retirement plan	1,087,173	1,282,671
	<b>10,420,051</b>	10,664,668

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 13. DIRECTORS' AND SUPERVISORS' EMOLUMENTS AND HIGHEST PAID INDIVIDUALS

#### (a) Directors' emoluments

The emoluments of each of the directors for the year are set out below:

#### Year ended 31 December 2022

		Fees	Salaries, allowances and benefits in kind	Discretionary bonuses	Contribution to defined retirement plan	Total
		RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
<i>Executive directors</i>						
	<i>執行董事</i>					
Mr. Li Peng	李鵬先生	-	436,210	-	33,076	469,286
Mr. Weng Jianxing	翁建興先生	-	487,970	-	33,076	521,046
Ms. Gong Xiaoting (note (ii))	貢曉婷女士(附註(ii))	-	482,410	-	27,076	509,486
<i>Non-executive directors</i>						
	<i>非執行董事</i>					
Mr. Peng Qilei (note (vi))	彭期磊先生(附註(vi))	-	-	-	-	-
Mr. Liu Jing (note (vii))	劉敬女士(附註(vii))	-	-	-	-	-
Mr. Tong Fangyan (note (viii))	仝芳妍女士(附註(viii))	-	-	-	-	-
<i>Independent non-executive directors</i>						
	<i>獨立非執行董事</i>					
Mr. Fung Che Wei, Anthony	馮志偉先生	103,372	-	-	-	103,372
Mr. Liu Shengwen	劉升文先生	103,372	-	-	-	103,372
Mr. Hon Leung	韓亮先生	103,372	-	-	-	103,372
Total	總計	310,116	1,406,590	-	93,228	1,809,934

### 13. 董事及監事酬金及最高薪酬人士

#### (a) 董事酬金

於本年度各董事的酬金載列如下：

#### 2022年12月31日止年度

		Fees	Salaries, allowances and benefits in kind	Discretionary bonuses	Contribution to defined retirement plan	Total
		RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
<i>Executive directors</i>						
	<i>執行董事</i>					
Mr. Li Peng	李鵬先生	-	436,210	-	33,076	469,286
Mr. Weng Jianxing	翁建興先生	-	487,970	-	33,076	521,046
Ms. Gong Xiaoting (note (ii))	貢曉婷女士(附註(ii))	-	482,410	-	27,076	509,486
<i>Non-executive directors</i>						
	<i>非執行董事</i>					
Mr. Peng Qilei (note (vi))	彭期磊先生(附註(vi))	-	-	-	-	-
Mr. Liu Jing (note (vii))	劉敬女士(附註(vii))	-	-	-	-	-
Mr. Tong Fangyan (note (viii))	仝芳妍女士(附註(viii))	-	-	-	-	-
<i>Independent non-executive directors</i>						
	<i>獨立非執行董事</i>					
Mr. Fung Che Wei, Anthony	馮志偉先生	103,372	-	-	-	103,372
Mr. Liu Shengwen	劉升文先生	103,372	-	-	-	103,372
Mr. Hon Leung	韓亮先生	103,372	-	-	-	103,372
Total	總計	310,116	1,406,590	-	93,228	1,809,934

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 13. DIRECTORS' AND SUPERVISORS' EMOLUMENTS AND HIGHEST PAID INDIVIDUALS (Continued)

### 13. 董事及監事酬金及最高薪酬人士(續)

#### (a) Directors' emoluments (Continued)

#### (a) 董事酬金(續)

Year ended 31 December 2021

2021年12月31日止年度

		Fees	Salaries, allowances and benefits in kind	Discretionary bonuses	Contribution to defined retirement plan	Total
		RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
<i>Executive directors</i>						
Mr. Li Peng	李鵬先生	-	435,050	-	18,079	453,129
Mr. Weng Jianxing	翁建興先生	-	486,610	-	18,079	504,689
Ms. Wang Ying (note (ii))	王瑩女士(附註(ii))	-	173,040	-	7,533	180,573
Ms. Gong Xiaoting (note (iii))	貢曉婷女士(附註(iii))	-	481,250	-	-	481,250
<i>Non-executive directors</i>						
Mr. Zhuang Wei (note (iii))	莊巍先生(附註(iii))	-	-	-	-	-
Mr. Qian Cheng (note (iv))	錢程先生(附註(iv))	-	-	-	-	-
Mr. Sun Luran (note (v))	孫路然先生(附註(v))	-	-	-	-	-
Mr. Peng Qilei (note (vi))	彭期磊先生(附註(vi))	-	-	-	-	-
Mr. Liu Jing (note (vii))	劉敬女士(附註(vii))	-	-	-	-	-
Mr. Tong Fangyan (note (viii))	仝芳妍女士(附註(viii))	-	-	-	-	-
<i>Independent non-executive directors</i>						
Mr. Fung Che Wei, Anthony	馮志偉先生	99,579	-	-	-	99,579
Mr. Liu Shengwen	劉升文先生	99,579	-	-	-	99,579
Mr. Hon Leung	韓亮先生	99,579	-	-	-	99,579
Total	總計	298,737	1,575,950	-	43,691	1,918,378



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 13. DIRECTORS' AND SUPERVISORS' EMOLUMENTS AND HIGHEST PAID INDIVIDUALS (Continued)

##### (a) Directors' emoluments (Continued)

Notes:

- (i) Ms. Wang Ying resigned on 12 May 2021.
- (ii) Ms. Gong Xiaoting was appointed on 12 May 2021.
- (iii) Mr. Zhuang Wei resigned on 8 October 2021.
- (iv) Mr. Qian Cheng resigned on 12 May 2021.
- (v) Mr. Sun Luran resigned on 12 May 2021.
- (vi) Mr. Peng Qilei was appointed on 12 May 2021.
- (vii) Ms. Liu Jing was appointed on 12 May 2021.
- (viii) Ms. Tong Fangyan was appointed on 8 October 2021.

#### 13. 董事及監事酬金及最高薪酬人士(續)

##### (a) 董事酬金(續)

附註：

- (i) 王瑩女士已於2021年5月12日辭任。
- (ii) 貢曉婷女士已於2021年5月12日獲委任。
- (iii) 莊巍先生已於2021年10月8日辭任。
- (iv) 錢程先生已於2021年5月12日辭任。
- (v) 孫路然先生已於2021年5月12日辭任。
- (vi) 彭期磊先生已於2021年5月12日獲委任。
- (vii) 劉敬女士已於2021年5月12日獲委任。
- (viii) 仝芳妍女士已於2021年10月8日獲委任。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 13. DIRECTORS' AND SUPERVISORS' EMOLUMENTS AND HIGHEST PAID INDIVIDUALS (Continued)

#### (b) Supervisors' emoluments

The emoluments of each of the supervisors for the year are set out below:

#### Year ended 31 December 2022

		Fees	Salaries, allowances and benefits in kind	Discretionary bonuses	Contribution to defined retirement plan	Total
		袍金	薪金、津貼及實物利益	酌情花紅	向已界定供款退休計劃供款	總計
		RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
Mr. Liu Bing	劉兵先生	-	470,990	-	31,876	502,866
Mr. Sun Luran (note(iii))	孫路然先生(附註(iii))	-	187,040	-	31,700	218,740
Mr. Zhu Xiaodong	朱曉東先生	-	-	-	-	-
Total	總計	-	658,030	-	63,576	721,606

#### Year ended 31 December 2021

		Fees	Salaries, allowances and benefits in kind	Discretionary bonuses	Contribution to defined retirement plan	Total
		袍金	薪金、津貼及實物利益	酌情花紅	向已界定供款退休計劃供款	總計
		RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
Mr. Liu Bing	劉兵先生	-	479,631	-	18,079	497,710
Mr. Tian Xiuju (note (i))	田秀舉先生(附註(i))	-	71,698	-	2,500	74,198
Mr. Zhu Xiaodong	朱曉東先生	-	-	-	-	-
Mr. Sun Luran (note (iii))	孫路然先生(附註(iii))	-	-	-	-	-
Total	總計	-	551,329	-	20,579	571,908

Notes:

(i) Mr. Tian Xiuju resigned on 12 May 2021.

(ii) Mr. Sun Luran was appointed on 12 May 2021.

附註：

(i) 田秀舉先生於2021年5月12日辭任。

(ii) 孫路然先生於2021年5月12日獲委任。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 13. DIRECTORS' AND SUPERVISORS' EMOLUMENTS AND HIGHEST PAID INDIVIDUALS (Continued)

#### (c) Five highest paid individuals

The five individuals whose emoluments were the highest in the Group for the year ended 31 December 2022 included 2 (2021: 3) directors of the Company respectively and their emoluments are reflected in the analysis presented above. The emoluments payable to the remaining 3 (2021: 2) individuals for the years ended 31 December 2022 and 2021 respectively are as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Salaries, allowances and benefits in kind	薪金、津貼及實物利益	995,952	707,047
Discretionary bonuses	酌情花紅	20,000	20,000
Contribution to defined contribution retirement plan	向已界定供款退休計劃供款	12,000	34,652
<b>Total</b>	<b>總計</b>	<b>1,027,952</b>	<b>761,699</b>

The emoluments of each of the above non-director highest paid individuals during the year were all within the band of nil to HK\$1,000,000.

- (d) During the year, no emoluments were paid by the Group to the directors or supervisors or highest paid individuals as an inducement to join or upon joining the Group or as compensation for loss of office. In addition, none of the directors waived or agreed to waive any emoluments during the year.
- (e) Emoluments paid or payable to members of senior management who are not directors or supervisors were within the following band:

		2022 2022年 Number of individual 人數	2021 2021年 Number of individual 人數
Nil to HK\$1,000,000	零至1,000,000港元	1	1

### 13. 董事及監事酬金及最高薪酬人士(續)

#### (c) 五名最高薪酬人士

截至2022年12月31日止年度，本集團酬金最高的五名個人分別包括本公司的2名(2021年：3名)董事，彼等的酬金於上文呈列的分析中有所反映。截至2022年及2021年12月31日止年度，分別應付予餘下3名(2021年：2名)個人的酬金如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Salaries, allowances and benefits in kind	薪金、津貼及實物利益	995,952	707,047
Discretionary bonuses	酌情花紅	20,000	20,000
Contribution to defined contribution retirement plan	向已界定供款退休計劃供款	12,000	34,652
<b>Total</b>	<b>總計</b>	<b>1,027,952</b>	<b>761,699</b>

年內，以上各位並非董事的最高薪酬人士的酬金範圍均介於零至1,000,000港元。

- (d) 年內，本集團未有向董事或監事或最高薪酬人士支付任何酬金作為吸引彼等加入或加入本集團後的獎勵或作為離職補償。此外，概無董事於年內放棄或同意放棄任何酬金。
- (e) 向董事或監事以外的高級管理層成員支付或應付的酬金處於以下範圍內：

		2022 2022年 Number of individual 人數	2021 2021年 Number of individual 人數
Nil to HK\$1,000,000	零至1,000,000港元	1	1

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 14. PLANT AND EQUIPMENT

### 14. 廠房及設備

		Office equipment 辦公設備 RMB 人民幣元	Motor vehicles 汽車 RMB 人民幣元	Energy storage system 儲能系統 RMB 人民幣元	5G base station equipment 5G基站設備 RMB 人民幣元	Leasehold improvements 租賃物業裝修 RMB 人民幣元	Total 總計 RMB 人民幣元
<b>Cost</b>	<b>成本</b>						
At 1 January 2021	於2021年1月1日	1,915,936	356,000	-	-	961,861	3,233,797
Additions	添置	-	-	-	-	-	-
Disposals	出售	(159,909)	(356,000)	-	-	-	(515,909)
At 31 December 2021 and 1 January 2022	於2021年12月31日及 2022年1月1日	<b>1,756,027</b>	-	-	-	<b>961,861</b>	<b>2,717,888</b>
Acquisition of subsidiaries (Note 42)	收購附屬公司(附註42)	-	-	21,460,890	1,665,442	-	23,126,332
Additions	添置	595,295	343,486	207,136	3,715,798	-	4,861,715
Disposals	出售	(23,408)	-	(3,251,644)	-	-	(3,275,052)
At 31 December 2022	於2022年12月31日	<b>2,327,914</b>	<b>343,486</b>	<b>18,416,382</b>	<b>5,381,240</b>	<b>961,861</b>	<b>27,430,883</b>
<b>Accumulated depreciation</b>	<b>累計折舊</b>						
At 1 January 2021	於2021年1月1日	1,111,477	338,123	-	-	961,861	2,411,461
Charge for the year	年內支出	160,682	7,197	-	-	-	167,879
Disposals	出售	(152,721)	(345,320)	-	-	-	(498,041)
At 31 December 2021 and 1 January 2022	於2021年12月31日及 2022年1月1日	<b>1,119,438</b>	-	-	-	<b>961,861</b>	<b>2,081,299</b>
Charge for the year	年內支出	150,301	69,413	3,329,486	346,394	-	3,895,594
Disposals	出售	(22,240)	-	-	-	-	(22,240)
At 31 December 2022	於2022年 12月31日	<b>1,247,499</b>	<b>69,413</b>	<b>3,329,486</b>	<b>346,394</b>	<b>961,861</b>	<b>5,954,653</b>
<b>Net carrying value</b>	<b>賬面淨值</b>						
At 31 December 2022	於2022年12月31日	<b>1,080,415</b>	<b>274,073</b>	<b>15,086,896</b>	<b>5,034,846</b>	-	<b>21,476,230</b>
At 31 December 2021	於2021年12月31日	636,589	-	-	-	-	636,589

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 15. INTANGIBLE ASSET

### 15. 無形資產

		Computer software 電腦軟件 RMB 人民幣元
<b>Cost</b>	<b>成本</b>	
At 1 January 2021, 31 December 2021, 1 January 2022 and 31 December 2022	於2021年1月1日、2021年12月31日、 2022年1月1日及2022年12月31日	2,533,707
<b>Accumulated depreciation</b>	<b>累計折舊</b>	
At 1 January 2021	於2021年1月1日	144,210
Charge for the year	年內變動	253,371
At 31 December 2021 and 1 January 2022	於2021年12月31日及2022年1月1日	397,581
Charge for the year	年內支出	253,370
At 31 December 2022	於2022年12月31日	650,951
<b>Net carrying value</b>	<b>賬面淨值</b>	
At 31 December 2022	於2022年12月31日	1,882,756
At 31 December 2021	於2021年12月31日	2,136,126

The Group's computer software with carrying amount of RMB1,882,756 (2021: 2,136,126) will be fully amortised in 7 years (2021: 8 years).

本集團賬面值為人民幣1,882,756元(2021年：人民幣2,136,126元)之電腦軟件將於7年(2021年：8年)內悉數攤銷。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 16. FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS 16. 按公平值計入損益的金融資產

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Financial asset measured at FVTPL	按公平值計入損益的金融資產		
- preference shares of an unlisted investment (note a)	-非上市投資的優先股(附註a)	4,796,810	5,000,000
- Ordinary shares in Zhuhai Huihe Guangjing Chuangye Investment Fund, L.P (note b)	於珠海匯合廣境創業投資基金(有限合夥)的普通股(附註b)	13,944,000	6,000,000
- Ordinary shares in Beijing Shuncheng Health Investment Fund, L.P. (note c)	於北京順澄健康投資企業(有限合夥)的普通股(附註c)	29,965,000	4,000,000
		<b>48,705,810</b>	15,000,000

Reconciliation for financial asset at fair value based on significant unobservable inputs (Level 3) are as follows:

根據重大不可觀察輸入數據(第三層)按公平值列賬的金融資產之對賬如下:

		Financial asset measured at FVTPL 按公平值計入損益的金融資產	
		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Unlisted investment</b>	<b>非上市投資</b>		
At the beginning of year	年初	15,000,000	-
Addition	添置	35,000,000	15,000,000
Change in fair value in financial assets at FVTPL	按公平值計入損益的金融資產的公平值變動	(1,294,190)	-
At the end of year	年末	<b>48,705,810</b>	15,000,000

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 16. FINANCIAL ASSET AT FAIR VALUE THROUGH PROFIT OR LOSS (Continued)

- (a) The financial asset represents 0.5973% interest of preference shares in a private company incorporated in the PRC with investment cost of RMB5,000,000. Upon initial recognition, the financial assets are measured at FVTPL. There is change in fair value of the financial asset of RMB203,190 for the year ended 31 December 2022. The fair value measurement of the asset is disclosed in note 40 to the consolidated financial statements. It is classified as non-current assets as it is expected to be realised after 12 months after the reporting period.
- (b) The financial asset represents 28.2699% interest in a fund incorporated in the PRC. Pursuant to the Limited Partnership Agreement, the capital commitment to the Fund by the Group is RMB30,000,000. As at 31 December 2022, RMB15,000,000 was paid and the remaining RMB15,000,000 remained unpaid. There is change in fair value of the financial asset of RMB1,056,000 for the year ended 31 December 2022. The fair value measurement of the asset is disclosed in note 39 to the consolidated financial statements. It is classified as non-current assets as it is expected to be realised after 12 months after the reporting period.
- (c) The financial asset represents 9.9% interest in a fund incorporated in the PRC with investment cost of RMB30,000,000. There is change in fair value of the financial asset of RMB35,000 for the year ended 31 December 2022. The fair value measurement of the asset is disclosed in note 40 to the consolidated financial statements. It is classified as non-current assets as it is expected to be realised after 12 months after the reporting period.

#### 16. 按公平值計入損益的金融資產(續)

- (a) 金融資產指於一間在中國註冊成立的私人公司的0.5973%優先股權益，投資成本為人民幣5,000,000元。於初步確認後，金融資產按公平值計入損益計量。截至2022年12月31日止年度，金融資產的公平值變動金額為為人民幣203,190元。該資產的公平值計量於綜合財務報表的附註40中披露。由於該資產預計將於報告期結束後12個月後變現，故分類為非流動資產。
- (b) 金融資產指於一間在中國註冊成立的基金的28.2699%權益，根據有限合夥協議，本集團對基金的資本承擔為人民幣30,000,000元。於2022年12月31日，共支付人民幣15,000,000元及餘下人民幣15,000,000元尚未支付。截至2022年12月31日止年度，金融資產公平值變動為人民幣1,056,000元。該資產的公平值計量於綜合財務報表的附註39中披露。由於該資產預計將於報告期結束後12個月後變現，故分類為非流動資產。
- (c) 金融資產指於一間在中國註冊成立的基金的9.9%權益。截至2022年12月31日止年度，金融資產公平值變動為人民幣35,000元。該資產的公平值計量於綜合財務報表的附註40中披露。由於該資產預計將於報告期結束後12個月後變現，故分類為非流動資產。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 17. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

### 17. 按公平值計入其他全面收入的金融資產

		2022	2021
		2022年	2021年
		RMB	RMB
		人民幣元	人民幣元
Financial asset measured at FVTOCI	按公平值計入其他全面收入的金融資產		
- Listed ordinary shares in Shanghai KYMS Enterprise Development Co., Ltd ("Shanghai KYMS")	- 上海快易名商企業發展股份有限公司的上市普通股(「上海快易名商」)	-	18,003,936
		-	18,003,936

Reconciliation for financial asset at fair value based on significant unobservable inputs (Level 3) are as follows:

根據重大不可觀察輸入數據(第三層)按公平值列賬的金融資產之對賬如下:

		2022	2021
		2022年	2021年
		RMB	RMB
		人民幣元	人民幣元
<b>Investment</b>	<b>投資</b>		
At the beginning of year	年初	<b>18,003,936</b>	-
Additions	添置	<b>34,465,139</b>	15,534,858
Total gains or losses:	收益或虧損總額:		
- in other comprehensive income (included in changes in fair value of financial assets at FVTOCI)	- 於其他全面收入(計入按公平值計入其他全面收入之金融資產的公平值變動)	<b>(555,369)</b>	2,469,078
Transfer to associates	轉至聯營公司	<b>(51,913,706)</b>	-
At the end of year	年末	-	18,003,936



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 17. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME (Continued)

As at 31 December 2021, the financial asset represents 7.55% equity interest in a company incorporated in the PRC which is listed in National Equities Exchange and Quotations ("NEEQ") and acquired with investment cost of RMB15,534,858 for the year ended 31 December 2022. No dividends were received on this investment during the year. There is change in fair value of the financial asset of RMB555,369 for the year ended 31 December 2022. During the year, the Group has the significant influence to participate in the company's operating and financial policies with the power to appoint of one director out of nine directors of Shanghai KYMS under the articles of associates of Shanghai KYMS, the financial assets at FVTOCI become associates since 16 August 2022. Please refer to the note 18 for further details.

### 18. CONTRACT ASSET

The following table sets out details of the contract asset as at the end of the reporting period:

	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Costs incurred to date plus recognised profits less recognised losses	10,674,884	-
Less: Progress billings to date	(6,054,000)	-
Less: Impairment loss recognised during the year	(49,268)	-
	<b>4,571,616</b>	-

### 17. 按公平值計入其他全面收入的金融資產(續)

於2022年12月31日，金融資產指於一間於全國中小企業股份轉讓系統(「全國股轉系統」)上市在中國註冊成立的公司的7.55%股權，截至2022年12月31日止年度，投資成本為人民幣15,534,858元。年內該投資並未收到任何股息。於截至2022年12月31日止年度，金融資產的公平值變動為人民幣555,369元。年內，本集團對參與公司的營運及財務政策具有重大影響，有權根據上海快易名商的組織章程細則委任上海快易名商九名董事中的一名董事，自2022年8月16日起，該項按公平值計入其他全面收入之金融資產成為聯營公司。進一步詳情請參閱附註18。

### 18. 合約資產

下表載列於報告期末的合約資產詳情：

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 18. CONTRACT ASSET (Continued)

The contract asset is arisen from energy storage system solution and general construction. The changes in the contract assets for the year was resulted from the pace of the progress of particular project and the timing of progress billing application for certain projects.

Typical payment terms which impact on the amount of contract assets are as follows:

##### Contracting

The Group's contract assets represent the Group's right to consideration for work completed but not yet billed to customers at the reporting date. The contract assets are transferred to trade receivables when the rights become unconditional, that is, when the Group issue progress billings to customers based on agreed payment terms.

When the Group receives a deposit before construction services is rendered, this will give rise to contract liabilities at the beginning of a contract, until the revenue recognised on the relevant contract exceeds the amount of the deposit.

#### 18. 合約資產(續)

合約資產來自提供儲能解決方案及一般建造。年內，特定項目的施工進度及若干項目的工程進度款申請審批時間導致合約資產有所變動。

影響合約資產金額的典型付款條款如下：

##### 承建

本集團的合約資產指本集團就於報告日期已竣工但未向客戶計費的工程收取代價的權利。當有關權利成為無條件(即本集團基於協定付款條款向客戶開具工程進度款賬單)時，合約資產轉撥至貿易應收賬款。

本集團於提供建造服務前收取按金，這導致於合約開始時產生合約負債，直至就相關合約確認的收益超過按金數額。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 19. INTEREST IN AN ASSOCIATE

Share of net assets	應佔資產淨值	28,951,764	-
Goodwill	商譽	22,864,368	-
		<b>51,816,132</b>	-

Particulars of the material associate are as follows:

Name	Particulars of Issued Share held	Place of incorporation	Percentage of ownership interest attributable to the Group 本集團應佔 擁有權權益百分比	Principal activity	Principal place of business
名稱	所持已發行股份詳情	註冊成立地點	擁有權權益百分比	主要業務	主要營業地點
Shanghai KYMS Cloud Technology Co., Ltd.	Registered capital of RMB1 each	PRC	20.81%	Leasing of serviced office	PRC
上海快易名商雲科技股份有限公司	註冊股本每股人民幣1元	中國	20.81%	服務式辦公室租賃	中國

The Group's shareholding in the associate is held through a wholly-owned subsidiary of the Company. The associate is holding certain subsidiaries in the PRC. It is listed in NEEQ, which is not an active market and its quoted market price at 31 December 2022 is RMB7.68 per share.

### 19. 於聯營公司的權益

	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Share of net assets	28,951,764	-
Goodwill	22,864,368	-
	<b>51,816,132</b>	-

有關重大聯營公司詳情如下：

本集團於有關聯營公司之股權乃透過本公司旗下全資附屬公司持有。該聯營公司於中國持有若干附屬公司。其於並非活躍市場的全國股轉系統上市，於2022年12月31日的市場報價為每股人民幣7.68元。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 19. INTEREST IN AN ASSOCIATE (Continued)

On 10 May 2021 and 30 September 2021, the Group acquired 7.55% and 14.35% equity interests of Shanghai KYMS with cost of RMB15,534,858 and RMB34,465,139 respectively. According to the second acquisition agreement, the transaction for acquiring additional interest is not yet completed until the appointment of a director to the Board. Therefore, it did not obtain significant influence until 16 August 2022. The Group has appointed a director to the Board on 16 August 2022. Based on this, the Group consider that they have the power to exercise significant influence. This acquisition has been accounted for using an accumulated cost approach in determining initial carrying amount of the associate under equity method.

The financial effect arising from the acquisition of Shanghai KYMS as an associate was summarised as follows:

### 19. 於聯營公司的權益(續)

於2021年5月10日及2021年9月30日，本集團分別收購上海快易名商雲科技股份有限公司（「上海快易名商」）7.55%及14.35%的股權，成本分別為人民幣15,534,858元及人民幣34,465,139元，根據第二份收購協議，收購額外權益的交易尚未完成，直至委任一名董事加入董事會為止。因此，其直至2022年8月16日並無獲得重大影響。本集團已於2022年8月16日委任一名董事加入董事會。有鑒於此，本集團認為彼等有能力行使重大影響。該收購事項於釐定按權益法入賬之聯營公司的初始賬面值時，已採用累積成本法入賬。

收購上海快易名商作為聯營公司產生之財務影響概述如下：

		As at 16 August 2022 於2022年 8月16日 RMB 人民幣元
Fair value of 20.81% interests previously held by the Group in financial assets at FVTOCI	本集團過往於按公平值計入其他全面收入之金融資產中持有之20.81%權益的公平值	51,913,706
Restoration to original cost for the equity investment at FVOCI subsequently becoming an associate	其後成為聯營公司按公平值計入其他全面收入之股權投資回復至原來成本	(1,913,709)
Deemed cost	被視為成本	49,999,997
Group's share of net assets of the associate	本集團應佔聯營公司資產淨值	27,135,629
Goodwill on acquisition	收購之商譽	22,864,368

The following table illustrates the summarised financial information in respect of the associate adjusted for any differences in accounting policies and reconciled to the carrying amount in the consolidated statement of financial position:

下表說明聯營公司之財務資料概要，已就會計政策的任何差異作出調整及與綜合財務狀況表內之賬面值對賬：

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 19. INTEREST IN AN ASSOCIATE (Continued)

#### Summarised financial information

### 19. 於聯營公司的權益(續)

#### 財務資料概要

		As at 31 December 2022 於2022年 12月31日 RMB 人民幣元
Current assets	流動資產	168,121,138
Non-current assets	非流動資產	460,930,414
Current liabilities	流動負債	(177,293,951)
Non-current liabilities	非流動負債	(312,633,315)
		139,124,286
<b>Net assets</b>	<b>資產淨值</b>	
Reconciliation to the Group's interests in associates:	與本集團於聯營公司之權益之對賬：	
Proportion of the Group's ownership	本集團之擁有權比例	20.81%
Group's share of net assets of the associates	本集團應佔聯營公司資產淨值	28,951,764
Goodwill on acquisition	收購之商譽	22,864,368
		51,816,132
<b>Period ended 31 December 2022</b>	<b>於截至2022年12月31日止期間</b>	
Revenues	收益	49,814,423
Profit and total comprehensive income for the period	期內溢利及全面收入總額	8,727,216

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE

### 20. 應收賬款

		2022	2021
		2022年	2021年
		RMB	RMB
		人民幣元	人民幣元
Finance lease receivables	融資租賃應收款項	<b>33,255,489</b>	78,002,799
Less: unearned finance income	減：未實現融資收益	<b>(4,205,949)</b>	(6,754,700)
Present value of minimum lease payment (note (a))	最低租賃付款現值(附註(a))	<b>29,049,540</b>	71,248,099
Receivables from sale-leaseback transactions (note (b))	售後租回交易應收款項(附註(b))	<b>76,735,243</b>	189,321,613
Factoring receivables with recourse (note (c))	具追索權之保理應收款項(附註(c))	<b>116,870,800</b>	114,005,795
Trade receivables (note (d))	貿易應收賬款(附註(d))	<b>7,722,408</b>	9,720,839
Receivables from operating leases (note (e))	經營租賃應收款項(附註(e))	<b>1,185,975</b>	-
Subtotal of accounts receivable	應收賬款小計	<b>231,563,966</b>	384,296,346
Less: Provision for finance lease receivables (note (a))	減：融資租賃應收款項撥備(附註(a))	<b>(13,809,779)</b>	(14,060,386)
Provision for receivables from sale-leaseback transaction (note (b))	售後租回交易應收款項撥備(附註(b))	<b>(27,236,682)</b>	(13,106,487)
Provision for factoring receivables (note (c))	保理應收款項撥備(附註(c))	<b>(30,915,587)</b>	(11,144,439)
Provision for trade receivables (note (d))	貿易應收賬款撥備(附註(d))	<b>(2,853,864)</b>	(580,587)
Provision for receivables from operating leases (note (e))	經營租賃應收款項撥備(附註(e))	<b>(29,093)</b>	-
		<b>156,718,961</b>	345,404,447

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Analysis for reporting purpose as:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current assets	流動資產	135,382,892	288,196,025
Non-current assets	非流動資產	21,336,069	57,208,422
		<b>156,718,961</b>	345,404,447

As at 31 December 2022, included in accounts receivable amounted to RMB21,974,343 (2021: RMB46,035,757) were balances due from related companies with details as follows:

#### The Group

Name of related parties	Notes	Amount outstanding		Maximum amount outstanding during the year
		At 1 January	At 31 December	
關聯方名稱	附註	於1月1日 RMB 人民幣元	於12月31日 RMB 人民幣元	年內未償還的 最高金額 RMB 人民幣元
2022 Longding Huayuan <sup>1</sup>	2022年 龍鼎華源 <sup>1</sup>			
Receivables from sales and lease-back transaction	34(a) 售後租回交易應收款項	46,871,710	22,423,945	46,871,710
Less: Impairment allowance	減：減值撥備	(835,953)	(398,282)	
		<b>46,035,757</b>	<b>22,025,663</b>	

### 20. 應收賬款(續)

就報告所作之分析如下：

	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current assets	135,382,892	288,196,025
Non-current assets	21,336,069	57,208,422
	<b>156,718,961</b>	345,404,447

於2022年12月31日，應收賬款包括為數人民幣21,974,343元(2021年：人民幣46,035,757元)的應收關聯公司款項結餘，詳情如下：

#### 本集團

Name of related parties	Notes	Amount outstanding		Maximum amount outstanding during the year
		At 1 January	At 31 December	
關聯方名稱	附註	於1月1日 RMB 人民幣元	於12月31日 RMB 人民幣元	年內未償還的 最高金額 RMB 人民幣元
2022 Longding Huayuan <sup>1</sup>	2022年 龍鼎華源 <sup>1</sup>			
Receivables from sales and lease-back transaction	34(a) 售後租回交易應收款項	46,871,710	22,423,945	46,871,710
Less: Impairment allowance	減：減值撥備	(835,953)	(398,282)	
		<b>46,035,757</b>	<b>22,025,663</b>	

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

### 20. 應收賬款(續)

Name of related parties	Notes	Amount outstanding		Maximum amount outstanding during the year
		At 1 January	At 31 December	
關聯方名稱	附註	於1月1日	於12月31日	年內未償還的最高金額
		RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元
<b>2021</b>	<b>2021年</b>			
Longding Huayuan <sup>1</sup>	龍鼎華源 <sup>1</sup>	34(a)		
Receivable from sales and leaseback transaction	售後租回交易應收款項	68,077,020	46,871,710	68,077,020
Less: Impairment allowance	減：減值撥備	(799,484)	(835,953)	
		67,277,536	46,035,757	
Shanghai Kuajie <sup>2</sup>	上海快額 <sup>2</sup>	34(a)		
Finance lease receivables	融資租賃應收款項	7,976,153	-	7,976,153
		(20,355)	-	
Less: Impairment allowance	減：減值撥備	7,955,798	-	
Shanghai KYMS <sup>3</sup>	上海快易名商 <sup>3</sup>	34(a)		
Factoring receivable	保理應收款項	5,988,758	-	5,988,758
		(15,283)	-	
Less: Impairment allowance	減：減值撥備	5,973,475	-	



## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 20. ACCOUNTS RECEIVABLE (Continued)

- <sup>1</sup> 北京市龍鼎華源房地產開發有限責任公司 (Beijing City Longding Huayuan Property Development Co. Ltd.) ("**Longding Huayuan**") is a wholly-owned subsidiary of Beijing City Dayuan Tiandi Property Development Co., Ltd 北京市大苑天地房地產開發有限公司 ("**Dayuan Tiandi**"), which is one of the substantial shareholders of the Company.
- <sup>2</sup> 上海快韻企業管理有限公司 (Shanghai Kuaijie Enterprise Management Co., Ltd.) ("**Shanghai Kuaijie**") is a wholly-owned subsidiary of Beijing Kuaiyi Tiandi Enterprise Management Co., Ltd 北京快易天地企業管理有限公司 ("**Beijing Kuaiyi Tiandi**"), which is owned as to 49% by Dayuan Tiandi which is one of the substantial shareholders of the Company. In April 2021, Beijing Dayuan Tiandi has sold all the 49% shares in Beijing Kuaiyi Tiandi to a third party and therefore, Shanghai Kuaijie was no longer a related party as at 31 December 2021.
- <sup>3</sup> 上海快易名商云科技股份有限公司, Shanghai KYMS is a joint venture partner of Beijing Kuaiyi Tiandi, which is owned as to 49% by Beijing Dayuan Tiandi, a 56% owned subsidiary of Dayuan Tiandi which is one of the substantial shareholders of the Company. In April 2021, Beijing Dayuan Tiandi has sold all the 49% shares in Beijing Kuaiyi Tiandi to a third party and therefore, Shanghai KYMS was no longer a related party as at 31 December 2021. It become an associate since 16 August 2022 and no related party transaction incurred during the year.

#### 20. 應收賬款(續)

- <sup>1</sup> 北京市龍鼎華源房地產開發有限責任公司 (「**龍鼎華源**」)為本公司主要股東之一北京市大苑天地房地產開發有限公司(「**大苑天地**」)的全資附屬公司。
- <sup>2</sup> 上海快韻企業管理有限公司(「**上海快韻**」)曾為北京快易天地企業管理有限公司(「**北京快易天地**」)的全資附屬公司，而北京快易天地由本公司主要股東之一大苑天地擁有49%權益。於2021年4月，北京大苑天地已將北京快易天地的49%股份全部出售予一名第三方，因此上海快韻於2021年12月31日已不再為關聯方。
- <sup>3</sup> 上海快易名商為北京快易天地的合營夥伴，而北京快易天地由本公司主要股東之一大苑天地控股56%的附屬公司北京大苑天地擁有49%權益。於2021年4月，北京大苑天地已將北京快易天地的49%股份全部出售予一名第三方，因此上海快易名商於2021年12月31日已不再為關聯方。其自2022年8月16日起成為聯營公司及於年內並無產生關聯方交易。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes:

- (a) The effective interest rates of the above finance lease ranged mainly from 6.54% to 15.06% per annum as at 31 December 2022 (2021: 5.83% to 19.48% per annum).

The ageing analysis of finance lease receivables, determined based on the schedule to repay of the receivables since the effective dates of the relevant lease contracts, as at the end of reporting period, is as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Finance lease receivables:	融資租賃應收款項：		
Within one year	一年以內	<b>31,239,024</b>	71,047,601
More than one year but within two years	超過一年但於兩年內	<b>2,016,465</b>	6,955,198
		<b>33,255,489</b>	78,002,799
Present value of minimum lease payments:	最低租賃付款之現值：		
Within one year	一年以內	<b>28,749,372</b>	70,163,568
More than one year but within two years	超過一年但於兩年內	<b>300,168</b>	1,084,531
		<b>29,049,540</b>	71,248,099

The following is a credit quality analysis of finance lease receivables. In the event that an instalment repayment of a finance lease receivables is overdue for more than 30 days, the entire outstanding balance of the finance lease receivables is classified as overdue. If the instalment repayment is overdue within 30 days, only the balance of this instalment is classified as overdue.

### 20. 應收賬款(續)

附註：

- (a) 於2022年12月31日，上述融資租賃的實際利率主要介乎每年6.54%至15.06% (2021年：每年5.83%至19.48%)。

融資租賃應收款項(乃根據應收款項自相關租賃合約生效日期起的還款時間表釐定)於報告期間末的賬齡分析如下：

	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
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Finance lease receivables:		
Within one year	<b>31,239,024</b>	71,047,601
More than one year but within two years	<b>2,016,465</b>	6,955,198
	<b>33,255,489</b>	78,002,799
Present value of minimum lease payments:		
Within one year	<b>28,749,372</b>	70,163,568
More than one year but within two years	<b>300,168</b>	1,084,531
	<b>29,049,540</b>	71,248,099

以下為融資租賃應收款項的信貨質素分析。倘融資租賃應收款項的分期還款逾期超過30日，該融資租賃應收款項的全部未償還結餘分類為逾期。倘分期還款逾期不超過30日，只有該分期的結餘分類為逾期。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(a) (Continued)

### 20. 應收賬款(續)

附註：(續)

(a) (續)

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Neither overdue nor credit-impaired	既未逾期亦無信貸減值	<b>3,872,746</b>	38,382,672
Overdue but not credit-impaired	逾期但無信貸減值		
– Overdue within 30 days	– 逾期不超過30日	<b>2,680,958</b>	502,827
Overdue and credit impaired	逾期且信貸減值		
– Overdue over 180 days	– 逾期超過180日	<b>22,495,836</b>	32,362,600
Gross carrying amount of finance lease receivables	融資租賃應收款項賬面總值	<b>29,049,540</b>	71,248,099
Allowance for impairment losses	減值虧損撥備	<b>(13,809,779)</b>	(14,060,386)
Net amount of finance lease receivables	融資租賃應收款項淨額	<b>15,239,761</b>	57,187,713

Movements of the provision for impairment loss on finance lease receivables are as follows:

融資租賃應收款項減值虧損撥備的變動如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
At beginning of year	年初	<b>14,060,386</b>	29,558,615
Impairment loss recognised for the year (note)	年內已確認的減值虧損(附註)	<b>1,218,162</b>	3,377,717
Write off	撇銷	<b>(1,468,769)</b>	(18,875,946)
At end of year	年末	<b>13,809,779</b>	14,060,386

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(a) (Continued)

Note:

The loss allowance was measured at an amount equal to lifetime expected credit losses under the simplified approach for finance lease receivables. The changes in the loss allowance was mainly due to the additional of loss allowance on finance lease contracts at the reporting date under the expected credit loss model.

(b) The effective interest rates of the receivables from sale-leaseback transactions ranged mainly from 6.68% to 14.79% per annum as at 31 December 2022 (2021: 7.69% to 26.91% per annum).

The following is an ageing analysis based on the schedule to repay of the receivables since the effective date of the relevant sale-leaseback contracts, as at the end of the reporting period.

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current	即期	67,200,561	158,310,371
Non-current	非即期	9,534,682	31,011,242
		<b>76,735,243</b>	189,321,613

Notes:

The Group, acts as a buyer-lessee does not recognise the transferred asset as the sale-leaseback transaction does not satisfy the requirements of HKFRS 15 as a sale but accounted for as financing arrangement under HKFRS 9.

The loss allowance was measured at an amount equal to 12 month and lifetime expected credit losses under the general approach for receivables from sale-leaseback transaction. The changes in the loss allowance was mainly due to the additional of loss allowance on receivables from sale-leaseback transactions at the reporting date under the expected credit loss model.

### 20. 應收賬款(續)

附註：(續)

(a) (續)

附註：

融資租賃應收款項之虧損撥備乃根據簡化法按年限內預期信貸虧損相等的金額計量。虧損撥備變動乃主要由於融資租賃合約於報告日期根據預期信貸虧損模式所得之額外虧損撥備所致。

(b) 於2022年12月31日，售後租回交易應收款項的實際利率主要介乎每年6.68%至14.79%(2021年：每年7.69%至26.91%)。

於報告期間末，基於相關售後租回合約生效日期起應收款項還款時間表的賬齡分析如下。

	2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current	67,200,561	158,310,371
Non-current	9,534,682	31,011,242
	<b>76,735,243</b>	189,321,613

附註：

倘售後租回交易不符合香港財務報告準則第15號之規定，則本集團(作為買方出租人)不會將已轉讓資產確認為出售，惟根據香港財務報告準則第9號入賬列為融資安排除外。

售後租回交易應收款項的虧損撥備乃根據一般法按12個月及年限內預期信貸虧損相等的金額計量。虧損撥備變動乃主要由於售後租回交易應收款項於報告日期根據預期信貸虧損模式產生額外虧損撥備。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(b) (Continued)

The following is a credit quality analysis of receivables from sale-leaseback transaction. In the event that an instalment repayment of a receivable from sale-leaseback transaction is overdue, the entire outstanding balance of the receivables from sale-leaseback transaction is classified as overdue.

### 20. 應收賬款(續)

附註：(續)

(b) (續)

以下為售後租回交易應收款項的信貨質素分析。倘售後租回交易應收款項的分期還款逾期，則該售後租回交易應收款項的全部未償還結餘分類為逾期。

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Neither overdue nor credit-impaired	既未逾期亦無信貸減值	-	139,496,223
Overdue but not credit-impaired	逾期但無信貸減值		
Overdue within 30 days	— 逾期不超過30日	5,823,911	7,234,711
Overdue 30 to 90 days	— 逾期30日至90日	39,099,831	3,114,764
Overdue 90 days to 180 days	— 逾期90日至180日	1,203,771	2,428,880
		<b>46,127,513</b>	12,778,355
Overdue and credit impaired	逾期且信貸減值		
— Overdue over 180 days	— 逾期超過180日	30,607,730	37,047,035
Gross carrying amount of receivables from sale-leaseback transaction	售後租回交易應收款項之賬面總值	76,735,243	189,321,613
Allowance for impairment losses	減值虧損撥備	<b>(27,236,682)</b>	(13,106,487)
Net amount of receivables from sale-leaseback transaction	售後租回交易應收款項淨額	<b>49,498,561</b>	176,215,126

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(b) (Continued)

Movements of the provision for impairment loss on receivables from sale-leaseback transaction are as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
At beginning of year	年初	13,106,487	7,507,260
Impairment loss recognised for the year	年內已確認的減值虧損	15,425,476	5,599,227
Write off	— 撤銷	(1,295,281)	—
At end of year	年末	27,236,682	13,106,487

Provision for impairment loss on receivables from sale-leaseback transaction are as follows:

		As at 31 December 2022 於2022年12月31日			
		12-month ECL 12個月 預期信貸虧損 RMB 人民幣元	Lifetime ECL not credit impaired 年限內預期信貸 虧損(無信貸減值) RMB 人民幣元	Lifetime ECL credit impaired 年限內預期信貸 虧損(信貸減值) RMB 人民幣元	Total 總計 RMB 人民幣元
Gross carrying amount of receivables from sale-leaseback transaction	售後租回交易應收款項之賬面總值	44,923,742	1,203,771	30,607,730	76,735,243
Less: Allowances for impairment losses	減: 減值虧損撥備	(797,910)	(10,213)	(26,428,559)	(27,236,682)
Net amount of receivables from sale-leaseback transaction	售後租回交易應收款項淨額	44,125,832	1,193,558	4,179,171	49,498,561

### 20. 應收賬款(續)

附註:(續)

(b) (續)

售後租回交易應收款項之減值撥備的變動如下:

售後租回交易應收款項的減值虧損撥備如下:

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(b) (Continued)

### 20. 應收賬款(續)

附註：(續)

(b) (續)

As at 31 December 2021  
於2021年12月31日

		12-month ECL 12個月 預期信貸虧損 RMB 人民幣元	Lifetime ECL not credit impaired 年限內預期信貸 虧損(無信貸減值) RMB 人民幣元	Lifetime ECL credit impaired 年限內預期信貸 虧損(信貸減值) RMB 人民幣元	Total 總計 RMB 人民幣元
Gross carrying amount of receivables from sale-leaseback transaction	售後租回交易應收款項之賬面總值	149,845,698	2,428,880	37,047,035	189,321,613
Less: Allowances for impairment loss	減：減值虧損撥備	(2,693,073)	(402,059)	(10,011,355)	(13,106,487)
Net amount of receivables from sale-leaseback transaction	售後租回交易應收款項淨額	147,152,625	2,026,821	27,035,680	176,215,126

Movements of the provision for impairment loss on receivables from sale-leaseback transaction are as follows:

售後租回交易應收款項的減值虧損撥備變動如下：

		12-month ECL 12個月 預期信貸虧損 RMB 人民幣元	Lifetime ECL not credit impaired 年限內預期信貸 虧損(無信貸減值) RMB 人民幣元	Lifetime ECL credit impaired 年限內預期信貸 虧損(信貸減值) RMB 人民幣元	Total 總計 RMB 人民幣元
Balance as at 1 January 2021	於2021年1月1日結餘	4,427,955	557,206	2,522,099	7,507,260
Transfer to lifetime ECL not credit-impaired/credit-impaired	轉撥至年限內預期信貸虧損無信貸減值/信貸減值	(3,158,208)	(400,301)	3,558,509	-
Net remeasurement of loss allowance	虧損撥備重新計量淨額	1,359,873	245,154	3,930,747	5,535,774
New financial assets originated	產生的新金融資產	63,453	-	-	63,453
Balance as at 31 December 2021 and 1 January 2022	於2021年12月31日及2022年1月1日結餘	<b>2,693,073</b>	<b>402,059</b>	<b>10,011,355</b>	<b>13,106,487</b>
Transfer to lifetime ECL not credit-impaired/credit-impaired	轉撥至年限內預期信貸虧損無信貸減值/信貸減值	<b>198,150</b>	<b>(237,228)</b>	<b>39,078</b>	<b>-</b>
Net remeasurement of loss allowance	虧損撥備重新計量淨額	<b>(2,230,756)</b>	<b>(154,618)</b>	<b>16,378,126</b>	<b>13,992,752</b>
New financial assets originated	產生的新金融資產	<b>137,443</b>	<b>-</b>	<b>-</b>	<b>137,443</b>
Balance as at 31 December 2022	於2022年12月31日結餘	<b>797,910</b>	<b>10,213</b>	<b>26,428,559</b>	<b>27,236,682</b>

The significant increase in lifetime ECL credit impaired on receivables from sale-leaseback transaction are mainly due to increase in expected credit loss rate at the reporting date under the expected credit loss model.

售後租回交易應收款項的年限內預期信貸虧損顯著增加主要由於報告日期預期信貸虧損模型項下的預期信貸虧損率上升。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(c) The ageing analysis of factoring receivables, as at the end of the reporting periods, based on the schedule to repay by customers is as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current	即期	106,870,800	94,858,546
Non-current	非即期	10,000,000	19,147,249
		<b>116,870,800</b>	114,005,795

The effective interest rates of the above factoring receivables ranged mainly from 12% to 13.5% per annum as at 31 December 2022 (2021: 8.36% to 15.00% per annum).

As at 31 December 2022, the Group hold collateral of the factoring receivables with a carrying amount of RMB181,946,350 (2021: RMB247,517,625) over the factoring receivables.

The following is a credit quality analysis of factoring receivables. In the event that an instalment repayment of a factoring receivable is overdue, the entire outstanding balance of the factoring receivables is classified as overdue.

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Neither overdue nor credit-impaired	既未逾期亦無信貸減值	82,786,420	74,516,868
Overdue but not credit-impaired	逾期但無信貸減值		
– Overdue 90 days to 180 days	逾期90日至180日	–	6,253,892
Overdue and credit impaired	逾期且信貸減值		
– Overdue over 180 days	逾期超過180日	34,084,380	33,235,035
Gross carrying amount of factoring receivables	保理應收款項賬面總值	116,870,800	114,005,795
Allowance for impairment losses	減值虧損撥備	(30,915,587)	(11,144,439)
Net amount of factoring receivables	保理應收款項淨額	85,955,213	102,861,356

### 20. 應收賬款(續)

附註：(續)

(c) 於報告期末，根據客戶的還款時間表，保理應收款項的賬齡分析如下：

於2022年12月31日，上述保理應收款項的實際年利率的範圍主要介於12%至13.5%(2021年：年利率8.36%至15.00%)。

於2022年12月31日，本集團就保理應收款項持有賬面值為人民幣181,946,350元(2021年：人民幣247,517,625元)的保理應收款項抵押品。

以下為保理應收款項的信貸質素分析。倘保理應收款項的分期還款逾期，該保理應收款項的全部未償還結餘分類為逾期。



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(c) (Continued)

Provision for impairment loss on factoring receivables are as follows:

		As at 31 December 2022 於2022年12月31日			
		12-month ECL 12個月 預期信貸虧損 RMB 人民幣元	Lifetime ECL not credit impaired 年限內預期信貸 虧損(無信貸減值) RMB 人民幣元	Lifetime ECL credit impaired 年限內預期信貸 虧損(信貸減值) RMB 人民幣元	Total 總計 RMB 人民幣元
Gross carrying amount of factoring receivables	保理應收款項賬面總值	82,786,420	-	34,084,380	116,870,800
Less: Allowances for impairment loss	減：減值虧損撥備	(1,819,690)	-	(29,095,897)	(30,915,587)
Net amount of factoring receivables	保理應收款項淨額	80,966,730	-	4,988,483	85,955,213

		As at 31 December 2021 於2021年12月31日			
		12-month ECL 12個月 預期信貸虧損 RMB 人民幣元	Lifetime ECL not credit impaired 年限內預期信貸 虧損(無信貸減值) RMB 人民幣元	Lifetime ECL credit impaired 年限內預期信貸 虧損(信貸減值) RMB 人民幣元	Total 總計 RMB 人民幣元
Gross carrying amount of factoring receivables	保理應收款項賬面總值	74,516,868	6,253,892	33,235,035	114,005,795
Less: Allowances for impairment loss	減：減值虧損撥備	(1,290,152)	(274,827)	(9,579,460)	(11,144,439)
Net amount of factoring receivables	保理應收款項淨額	73,226,716	5,979,065	23,655,575	102,861,356

### 20. 應收賬款(續)

附註：(續)

(c) (續)

保理應收款項減值虧損撥備如下：

As at 31 December 2022

於2022年12月31日

		12-month ECL 12個月 預期信貸虧損 RMB 人民幣元	Lifetime ECL not credit impaired 年限內預期信貸 虧損(無信貸減值) RMB 人民幣元	Lifetime ECL credit impaired 年限內預期信貸 虧損(信貸減值) RMB 人民幣元	Total 總計 RMB 人民幣元
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Gross carrying amount of factoring receivables	保理應收款項賬面總值	82,786,420	-	34,084,380	116,870,800
Less: Allowances for impairment loss	減：減值虧損撥備	(1,819,690)	-	(29,095,897)	(30,915,587)
Net amount of factoring receivables	保理應收款項淨額	80,966,730	-	4,988,483	85,955,213

As at 31 December 2021

於2021年12月31日

		12-month ECL 12個月 預期信貸虧損 RMB 人民幣元	Lifetime ECL not credit impaired 年限內預期信貸 虧損(無信貸減值) RMB 人民幣元	Lifetime ECL credit impaired 年限內預期信貸 虧損(信貸減值) RMB 人民幣元	Total 總計 RMB 人民幣元
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Gross carrying amount of factoring receivables	保理應收款項賬面總值	74,516,868	6,253,892	33,235,035	114,005,795
Less: Allowances for impairment loss	減：減值虧損撥備	(1,290,152)	(274,827)	(9,579,460)	(11,144,439)
Net amount of factoring receivables	保理應收款項淨額	73,226,716	5,979,065	23,655,575	102,861,356

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(c) (Continued)

Movements of the provision for impairment loss on factoring receivables are as follows:

		12-month ECL 12個月 預期信貸虧損	Lifetime ECL not credit impaired 年限內預期信貸 虧損(無信貸減值)	Lifetime ECL credit impaired 年限內預期信貸 虧損(信貸減值)	Total 總計
		RMB 人民幣元	RMB 人民幣元	RMB 人民幣元	RMB 人民幣元
Balance as at 1 January 2021	於2021年1月1日結餘	1,450,401	1,143,916	10,332,858	12,927,175
Transfer to lifetime ECL not credit-impaired/credit-impaired	轉撥至年限內預期信貸虧損 (無信貸減值)/(信貸減值)	(791,356)	(136,349)	927,705	-
Net remeasurement of loss allowance	虧損撥備重新計量淨額	(537,693)	(732,740)	(1,681,103)	(2,951,536)
New financial assets originated	產生的新金融資產	1,168,800	-	-	1,168,800
Balance as at 31 December 2021 and 1 January 2022	於2021年12月31日及 2022年1月1日結餘	<b>1,290,152</b>	<b>274,827</b>	<b>9,579,460</b>	<b>11,144,439</b>
Net remeasurement of loss allowance	虧損撥備重新計量淨額	<b>487,336</b>	<b>(274,827)</b>	<b>19,516,437</b>	<b>19,728,946</b>
New financial assets originated	產生的新金融資產	<b>42,202</b>	-	-	<b>42,202</b>
Balance as at 31 December 2022	於2022年12月31日結餘	<b>1,819,690</b>	-	<b>29,095,897</b>	<b>30,915,587</b>

The change was mainly due to significant increase in loss allowance on lifetime ECL credit impaired factoring receivables with the increase in expected credit loss rate in this category at the reporting date under the expected credit loss model.

### 20. 應收賬款(續)

附註：(續)

(c) (續)

保理應收款項的減值虧損撥備變動如下：

有關變動乃主要由於年限內預期信貸虧損(信貸減值)保理應收款項虧損撥備顯著增加及預期信貸虧損模式下於報告日期預期信貸虧損率上升。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(d) The ageing analysis of trade receivables from sales of goods income, as at the end of the reporting periods, based on the schedule to repay by customers is as follows:

Current	即期		
Non-current	非即期		

The loss allowance was measured at an amount equal to lifetime expected credit losses under the simplified approach for trade receivables.

The following is a credit quality analysis of trade receivables. In the event that an instalment repayment of trade receivable is overdue, the entire outstanding balance of the trade receivables is classified as overdue.

### 20. 應收賬款(續)

附註：(續)

(d) 報告期間末基於客戶償還計劃的來自貨品及儲能系統服務收益的貿易應收賬款賬齡分析如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current	即期	4,344,460	3,543,073
Non-current	非即期	3,377,948	6,177,766
		7,722,408	9,720,839

貿易應收賬款之虧損撥備乃根據簡化法按相等於年限內預期信貸虧損的金額計量。

以下為貿易應收賬款的信貸質素分析。倘貿易應收賬款的分期還款逾期，該貿易應收賬款的全部未償還結餘分類為逾期。

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Neither overdue nor credit-impaired	既未逾期亦無信貸減值	3,237,041	5,271,955
Overdue but not credit-impaired	逾期但無信貸減值		
Overdue within 30 days	逾期不超過30日	-	627,212
Overdue 30 days to 90 days	逾期30日至90日	-	2,081,535
Overdue 90 days to 180 days	逾期90日至180日	1,169,661	1,740,137
		1,169,661	4,448,884
Credit impaired	信貸減值		
Overdue 180 days	逾期180日	3,315,706	-
Gross carrying amount of trade receivables	貿易應收賬款賬面總值	7,722,408	9,720,839
Allowance for impairment losses	減值虧損撥備	(2,853,864)	(580,587)
Net amount of trade receivables	貿易應收賬款淨額	4,868,544	9,140,252

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(d) (Continued)

Movements of the provision for impairment loss on trade receivables are as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
At beginning of year	年初	580,587	425,519
Impairment loss recognised for the year	年內已確認減值虧損	2,273,277	155,068
At end of year	年末	2,853,864	580,587

(e) The ageing analysis of receivables from operating lease, as at the end of the reporting periods, based on the schedule to repay by customers is as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current	即期	1,185,975	-

The loss allowance was measured at an amount equal to 12 month expected credit loss under the general approach for receivables from operating lease. The receivables from operating lease were neither past due nor impaired.

### 20. 應收賬款(續)

附註：(續)

(d) (續)

貿易應收賬款減值虧損撥備的變動如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
At beginning of year	年初	580,587	425,519
Impairment loss recognised for the year	年內已確認減值虧損	2,273,277	155,068
At end of year	年末	2,853,864	580,587

(e) 於報告期末，根據客戶的還款時間表，經營租賃應收款項的賬齡分析如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current	即期	1,185,975	-

經營租賃應收款項的虧損撥備乃根據一般法按12個月預期信貸虧損相等的金額計量。經營租賃應收款項既未逾期亦無信貸減值。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 20. ACCOUNTS RECEIVABLE (Continued)

Notes: (Continued)

(e) (Continued)

The following is a credit quality analysis of receivables from operating lease. In the event that an instalment repayment of receivables from operating lease is overdue, the entire outstanding balance of the receivables from operating lease is classified as overdue.

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Neither overdue nor credit-impaired	既未逾期亦無信貸減值	1,162,611	-
Overdue and credit-impaired	預期及信貸減值		
– overdue over 180 days	– 逾期超過180日	23,364	-
Gross carrying amount of receivables from operating lease	經營租賃應收款項賬面總值	1,185,975	-
Allowance for impairment losses	減值虧損撥備	(29,093)	-
Net amount of receivables from operating lease	經營租賃應收款項淨額	1,156,882	-

Movements of the provision for impairment loss on receivables from operating lease are as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
At beginning of year	年初	-	-
Impairment loss recognised for the year	年內已確認的減值虧損	29,093	-
At end of year	年末	29,093	-

### 20. 應收賬款(續)

附註：(續)

(e) (續)

以下為經營租賃應收款項的信貸質素分析。倘經營租賃應收款項的分期還款逾期，則該經營租賃應收款項的全部未償還結餘分類為逾期。

經營租賃應收款項之減值撥備的變動如下：

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 21. DEFERRED TAX ASSETS

Details of the deferred tax assets recognised and movements as follows:

		<b>Allowance for impairment losses 減值虧損撥備 RMB 人民幣元</b>
<b>At 1 January 2021</b>	<b>於2021年1月1日</b>	12,604,642
Credited to profit or loss	計入損益	1,837,320
<b>At 31 December 2021 and 1 January 2022</b>	<b>於2021年12月31日及2022年1月1日</b>	14,441,962
Credited to profit or loss	計入損益	3,163,913
<b>At 31 December 2022</b>	<b>於2022年12月31日</b>	17,605,875

As at 31 December 2022, the Group had tax losses arising in the PRC of RMB7,310,723 (2021: RMB2,308,506) and other deductible temporary difference of RMB6,916,163 (2021: nil) that will expire in years for offsetting against future taxable profits. Deferred tax assets have not been recognised in respect of these losses and deductible temporary difference as it is not considered probable that taxable profits will be available against which the tax losses and deductible temporary differences can be utilised.

已確認遞延稅項資產及變動的詳情如下：

於2022年12月31日，本集團於中國產生之稅項虧損人民幣7,310,723元（2021年：人民幣2,308,506元）及其他可扣稅暫時差額人民幣6,916,163元（2021年：零）將於年內屆滿，可用於抵銷未來應課稅溢利。由於認為並無可能有可用作抵銷稅項虧損及可扣稅暫時差額之應課稅溢利，故並無就該等虧損及可扣稅暫時差額確認遞延稅項資產。

### 22. INVENTORIES

		<b>2022 2022年 RMB 人民幣元</b>	<b>2021 2021年 RMB 人民幣元</b>
Finished goods	製成品	<b>578,726</b>	-
Raw material	原材料	<b>55,796</b>	-
		<b>634,522</b>	-

### 22. 存貨

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 23. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES 23. 預付款項、按金及其他應收款項

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Prepayments	預付款項	4,905,470	3,430,078
Value-added tax recoverable	可收回增值稅	2,617,050	1,632,634
Other deposits	其他按金	141,923	141,923
Amounts due from a non-controlling interest note (i)	應收非控股權益的款項附註(i)	1,900,000	-
Other receivables	其他應收款項	4,384,817	3,003,764
		<b>13,949,261</b>	8,208,399

Note:

- (i) The amount due from non-controlling interest is non-trade in nature, unsecured, interest free and repayment on demand.
- (ii) The directors of the Company considered the fair values of other receivables approximate to their fair values.

附註：

- (i) 應收非控股權益的款項為非貿易性質、無擔保、不計息，須按要求償還。
- (ii) 本公司董事認為，其他應收款項的賬面值與其公平值相若。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 24. CASH AND CASH EQUIVALENTS

### 24. 現金及現金等價物

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Cash at bank and in hand	銀行及手頭現金	182,949,195	148,349,236

As at 31 December 2022, the Group has cash and bank balances denominated in RMB amounted to approximately RMB182,781,422 (2021: RMB148,195,253), which are deposited with banks in the PRC. RMB is not freely convertible into foreign currencies. Under the PRC Foreign Exchange Control Regulations and Administration of Settlement, Sales and Payment of Foreign Exchange Regulations, the Group is permitted to exchange RMB for foreign currencies through banks in the PRC that are authorised to conduct foreign exchange business.

Bank balances earn interest at floating rates based on daily bank deposit rates and are deposited with creditworthy banks.

The directors of the Company considered that the fair values of the cash and cash equivalents are not materially different from their carrying amounts because of the short maturity period on their inception.

於2022年12月31日，本集團以人民幣計值的現金及銀行結餘為人民幣182,781,422元（2021年：人民幣148,195,253元），乃存於中國境內銀行。人民幣不可自由兌換為外幣。根據中國外匯管理條例以及結匯、售匯及付匯管理規定，本集團獲准通過獲授權開展外匯業務的中國境內銀行將人民幣兌換為外幣。

銀行結餘乃按基於每日銀行存款利率的浮動利率賺取利息並存於信譽良好的銀行。

本公司董事認為，現金及現金等價物的公平值與其賬面值並無重大差異，乃由於自其開始起計至到期期間較短。



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 25. TRADE AND OTHER PAYABLES

### 25. 貿易及其他應付款項

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Trade payables (note a)	貿易應付款項(附註a)	2,674,802	2,027,747
Accruals	應計費用	2,118,420	1,814,346
Deposits from finance lease customers (note 28)	來自融資租賃客戶的按金(附註28)	17,804,259	32,733,359
Deposits from suppliers (note 28)	來自供應商的按金(附註28)	2,024,350	1,345,038
Other payables	其他應付款項	4,218,793	1,848,432
Amount due to ultimate holding of a non-controlling interest (note b)	應付最終非控股權益款項(附註b)	13,900,000	-
Others (note c)	其他(附註c)	627,113	758,289
		<b>43,467,737</b>	40,527,211

Notes:

(a) The ageing analysis of trade payables of the Group, based on invoice dates, as at the end of the year is as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Over 3 months but within 1 year	3個月以上但1年內	2,674,802	2,027,747

(b) The amount due to ultimate holding of a non-controlling interest is non-trade in nature, unsecured, interest free and repayment on or before 31 March 2023.

(c) Others mainly include premium received from customers for insurance arrangement on behalf of customers and temporary receipts from customers.

(d) The directors of the Company considered the carrying amounts of other payables and accruals approximate to their fair values.

附註：

(a) 本集團之貿易應付款項於年末基於發票日期之賬齡分析如下：

(b) 應付最終非控股權益的款項為非貿易性質、無擔保、不計息，須於2023年3月31日或之前償還。

(c) 其他主要包括就代客戶辦理保險安排向客戶收取的保險費以及來自客戶的暫收款項。

(d) 本公司董事認為其他應付款項及應計費用的賬面值與其公平值相若。

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 26. RECEIPTS IN ADVANCE

		2022	2021
		2022年	2021年
		RMB	RMB
		人民幣元	人民幣元
Current portion	即期部分	1,090,154	47,367
Non-current portion	非即期部分	550,729	1,021,500
		<b>1,640,883</b>	1,068,867

Receipts in advance represent the advanced receipts on management fee of finance lease and factoring arrangements.

預收款項指融資租賃管理費及保理安排的預收款項。

### 27. CONTRACT LIABILITIES

		2022	2021
		2022年	2021年
		RMB	RMB
		人民幣元	人民幣元
Contract liabilities arising from:	合約負債源自：		
Sales of goods	銷售貨品	292,922	-

Typical payment terms which impact on the amount of contract liabilities are as follows:

影響合約負債金額的一般付款條件如下：

#### Sale of goods – energy storage systems

The Group may take deposit on acceptance of order, with the remainder of the consideration payable at the time of delivery of finished goods.

#### 銷售貨品 – 儲能系統

本集團可在接受訂單時收取按金，其餘代價在交付製成品時支付。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 27. CONTRACTS LIABILITIES (Continued)

#### Sale of goods (Continued)

Movements in contract liabilities are as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Balance as at 1 January	於1月1日的結餘	-	-
Increase in contract liabilities as a result of billing in advance	合約負債因提前出單而增加	292,922	-
		292,922	-

### 27. 合約負債(續)

#### 銷售貨品(續)

合約負債變動如下：

### 28. DEPOSITS FROM FINANCE LEASE CUSTOMERS AND SUPPLIERS

Deposits from customers and suppliers represent security pledged to the Group for the corresponding finance lease customers. The amount of customer's and supplier's deposits of which the finance leases will be expired after twelve months from the end of reporting period is included under non-current liabilities. The balance on customer's and supplier's deposits of which the finance leases will be expired within twelve months from the end of reporting period is included in "other payables and accruals" under current liabilities.

### 28. 來自融資租賃客戶及供應商的按金

來自客戶及供應商的按金指相應融資租賃客戶質押予本集團的保證金。融資租賃自報告期間末起計十二個月後屆滿的客戶及供應商按金的金額計入非流動負債。融資租賃自報告期間末起計十二個月內屆滿的客戶及供應商按金結餘計入流動負債的「其他應付款項及應計費用」。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 28. DEPOSITS FROM FINANCE LEASE CUSTOMERS AND SUPPLIERS (Continued) 28. 來自融資租賃客戶及供應商的按金 (續)

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Current liabilities</b>	<b>流動負債</b>		
Deposits from finance lease customers	來自融資租賃客戶的按金	<b>17,804,259</b>	32,733,359
Deposits from suppliers	來自供應商的按金	<b>2,024,350</b>	1,345,038
		<b>19,828,609</b>	34,078,397
<b>Non-current liabilities</b>	<b>非流動負債</b>		
Deposits from finance lease customers	來自融資租賃客戶的按金	<b>1,743,350</b>	22,799,601
Deposits from suppliers	來自供應商的按金	<b>120,000</b>	2,024,350
		<b>1,863,350</b>	24,823,951

As at 31 December 2022, RMB7,200,000 from finance lease customers from non-current liabilities (2021: RMB7,200,000) was trade balances due to a related company, Longding Huayuan.

於2022年12月31日，非流動負債下的來自融資租賃客戶的人民幣7,200,000元(2021年：人民幣7,200,000元)為應付關聯公司龍鼎華源的貿易結餘。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 29. LEASES

#### Nature of leasing activities (in the capacity as lessee)

The group leases a number of properties in the PRC. All leases comprise only fixed payments over the lease terms from 1 year to 10 years.

#### Right-of-use assets

The analysis of the net book value of right-of-use assets by class of underlying asset is as follows:

		31 December 2022 2022年 12月31日 RMB 人民幣元	31 December 2021 2021年 12月31日 RMB 人民幣元
Properties leased for own use, carried at depreciated cost	租賃自用物業，以折舊成本入賬	2,849,896	975,148
Properties leased for 5G base stations, carried at depreciated cost	租賃作5G基地的物業，以折舊 成本入賬	6,721,735	-
		<b>9,571,631</b>	975,148

During the year, there is additions of RMB5,145,168 to right-of-use assets (2021: Nil).

### 29. 租賃

#### 租賃業務的性質(以承租人身份)

本集團於中國租賃若干物業。所有租賃僅包括租賃期1年至10年內之固定款項。

#### 使用權資產

按相關資產類別劃分的使用權資產的賬面淨值分析如下：

年無添置使用權資產人民幣5,145,168元(2021年：無)。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 29. LEASES (Continued)

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

		<b>Buildings</b> 樓宇 <b>RMB</b> 人民幣元
Balance as at 1 January 2021	於2021年1月1日的結餘	4,688,100
Early termination	提早終止	(2,711,902)
Depreciation	折舊	(1,001,050)
Balance as at 31 December 2021 and 1 January 2022	於2021年12月31日及 2022年1月1日的結餘	975,148
Acquisition of business (note 42)	業務收購(附註42)	3,933,485
Additions	添置	5,145,168
Modification of lease – extending the lease term	租賃修訂-延長租期	1,734,066
Depreciation	折舊	(2,216,236)
Balance as at 31 December 2022	於2022年12月31日的結餘	9,571,631

#### Lease liabilities

		<b>Buildings</b> 樓宇 <b>RMB</b> 人民幣元
Balance as at 1 January 2021	於2021年1月1日的結餘	4,706,206
Interest expense	利息開支	73,494
Early termination	提早終止	(2,729,454)
Lease payments	租賃付款	(1,030,163)
Balance as at 31 December 2021 and 1 January 2022	於2021年12月31日及 2022年1月1日的結餘	1,020,083
Acquisition of business (note 42)	收購業務(附註42)	4,125,248
Additions	添置	5,145,168
Interest expense	利息開支	347,331
Modification of lease – extending the lease term	租賃修訂-延長租期	1,734,066
Lease payments	租賃付款	(3,595,828)
Balance as at 31 December 2022	於2022年12月31日的結餘	8,776,068

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 29. LEASES (Continued)

#### Lease liabilities (Continued)

Future lease payments are due as follows:

		Minimum lease payments	Interest	Present value of minimum lease payments
		最低租賃付款	利息	最低租賃 付款現值
		RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元
<b>As at 31 December 2022</b>	<b>於2022年12月31日</b>			
Not later than one year	不超過一年	3,065,875	384,962	2,680,913
Later than one year and not later than two years	一年以上但不超過兩年	2,941,502	306,752	2,634,750
Later than two years and not later than five years	兩年以上但不超過五年	3,106,800	364,111	2,742,689
Later than five years	五年以上	801,850	84,134	717,716
		<b>9,916,027</b>	<b>1,139,959</b>	<b>8,776,068</b>
<b>As at 31 December 2021</b>	<b>於2021年12月31日</b>			
Not later than one year	不超過一年	1,024,210	23,647	1,000,563
Later than one year and not later than two years	一年以上但不超過兩年	19,603	83	19,520
		1,043,813	23,730	1,020,083

### 29. 租賃(續)

#### 租賃負債(續)

未來租賃付款到期情況如下：

		Minimum lease payments	Interest	Present value of minimum lease payments
		最低租賃付款	利息	最低租賃 付款現值
		RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元
<b>As at 31 December 2022</b>	<b>於2022年12月31日</b>			
Not later than one year	不超過一年	3,065,875	384,962	2,680,913
Later than one year and not later than two years	一年以上但不超過兩年	2,941,502	306,752	2,634,750
Later than two years and not later than five years	兩年以上但不超過五年	3,106,800	364,111	2,742,689
Later than five years	五年以上	801,850	84,134	717,716
		<b>9,916,027</b>	<b>1,139,959</b>	<b>8,776,068</b>
<b>As at 31 December 2021</b>	<b>於2021年12月31日</b>			
Not later than one year	不超過一年	1,024,210	23,647	1,000,563
Later than one year and not later than two years	一年以上但不超過兩年	19,603	83	19,520
		1,043,813	23,730	1,020,083

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 29. LEASES (Continued)

#### Lease liabilities (Continued)

The present value of future lease payments are analysed as:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current liabilities	流動負債	2,680,913	1,000,563
Non-current liabilities	非流動負債	6,095,155	19,520
		<b>8,776,068</b>	1,020,083

#### Operating lease – Lessor

The Group leased out the business of provision of 5G base stations site space as operating lease to independent third parties for varying terms. The leases typically run for period of 5 to 10 years. The rental income during the year ended 31 December 2022 was RMB1,876,989.

### 29. 租賃(續)

#### 租賃負債(續)

未來租賃付款之現值分析如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Current liabilities	流動負債	2,680,913	1,000,563
Non-current liabilities	非流動負債	6,095,155	19,520
		<b>8,776,068</b>	1,020,083

#### 經營租賃—出租人

本集團以不同條款將提供5G基站場地空間的業務向獨立第三方出租作為經營租賃。租期通常為5至10年。截至2022年12月31日止年度的租金收入為人民幣1,876,989元。



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 29. LEASES (Continued)

#### Operating lease – Lessor (Continued)

The minimum fixed rent receivables under non-cancellable operating leases are as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Not later than 1 year	不超過一年	1,653,539	-
Later than 1 year and not later than 2 years	一年以上但不超過兩年	1,645,929	-
Later than 2 year and not later than 3 years	兩年以上但不超過三年	1,645,929	-
Later than 3 year and not later than 4 years	三年以上但不超過四年	1,629,635	-
Later than 4 year and not later than 5 years	四年以上但不超過五年	621,740	-
Later than 5 years	五年以上	186,358	-
		<b>7,383,130</b>	-

### 30. SHARE CAPITAL

### 30. 股本

		Number of shares 股份數目	RMB 人民幣元
Registered domestic and unlisted foreign share capital and H Shares:	註冊內資股及非上市外資股股本及H股：		
At 1 January 2021, 31 December 2021, 1 January 2022 and 31 December 2022	於2021年1月1日、2021年12月31日、2022年1月1日及2022年12月31日	<b>359,340,000</b>	359,340,000

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 31. STATEMENT OF FINANCIAL POSITION OF THE COMPANY 31. 本公司財務狀況表

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>ASSETS AND LIABILITIES</b>	<b>資產及負債</b>		
<b>Non-current assets</b>	<b>非流動資產</b>		
Plant and equipment	廠房及設備	786,239	619,184
Intangible asset	無形資產	1,882,756	2,136,126
Interests in subsidiaries	於附屬公司的權益	447,655,260	460,047,260
Accounts receivable	應收賬款	9,632,979	32,365,252
Right-of-use assets	使用權資產	1,690,662	868,286
Financial asset at FVTPL	按公平值計入損益的金融資產	4,796,810	5,000,000
Deferred tax assets	遞延稅項資產	9,876,978	11,322,317
		<b>476,321,684</b>	512,358,425
<b>Current assets</b>	<b>流動資產</b>		
Accounts receivable	應收賬款	55,105,342	197,849,083
Prepayments, deposits and other receivables	預付款項、按金及其他應收款項	2,828,561	3,782,146
Amount due from a subsidiary	應收一家附屬公司款項	48,602,500	43,960,000
Cash and cash equivalents	現金及現金等價物	161,650,192	143,203,865
		<b>268,186,595</b>	388,795,094
<b>Current liabilities</b>	<b>流動負債</b>		
Other payables and accruals	其他應付款項及應計費用	22,392,734	37,299,930
Amounts due to subsidiaries	應付附屬公司款項	278,318,927	363,894,927
Lease liabilities	租賃負債	824,577	909,936
Tax payables	應付稅項	69,379	6,408,139
		<b>301,605,617</b>	408,512,932
<b>Net current liabilities</b>	<b>流動負債淨額</b>	<b>(33,419,022)</b>	(19,717,838)
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>	<b>442,902,662</b>	492,640,587

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 31. STATEMENT OF FINANCIAL POSITION OF THE COMPANY (Continued) 31. 本公司財務狀況表(續)

			2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
		Note 附註		
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Deferred revenue	遞延收益		-	4,501
Deposits from finance lease customers and suppliers	來自融資租賃客戶及供應商的按金		<b>1,863,350</b>	23,203,950
Lease liabilities	租賃負債		<b>866,086</b>	-
			<b>2,729,436</b>	23,208,451
<b>Net assets</b>	<b>資產淨值</b>		<b>440,173,226</b>	469,432,136
<b>EQUITY</b>	<b>權益</b>			
Share capital	股本	29	<b>359,340,000</b>	359,340,000
Reserves	儲備	34	<b>80,833,226</b>	110,092,136
<b>Total equity</b>	<b>權益總額</b>		<b>440,173,226</b>	469,432,136

On behalf of directors

代表董事會

LI Peng 李鵬

WENG Jianxing 翁建興

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 32. PRINCIPAL SUBSIDIARIES

Details of the principal subsidiaries are as follows:

### 32. 主要附屬公司

有關主要附屬公司詳情如下：

Name 名稱	Form of business structure 商業結構形式	Place of incorporation/ operation and principal activity 註冊成立/經營地點及 主要活動	Issued and paid up capital 已發行及繳足股本	Percentage of ownership interests 所有權權益百分比	
				2022 2022年	2021 2021年
<b>Directly Held</b> 直接持有					
杉杉富銀商業保理有限公司 Shan Shan Fullin Factoring Co., Ltd. ["Fullin Factoring"]	A limited liability company	Provision of factoring services in the PRC	Renminbi ("RMB") 50,000,000	<b>100</b>	100
杉杉富銀商業保理有限公司(「富銀保理」)	有限公司	在中國提供保理服務	人民幣(「人民幣」) 50,000,000元		
北京杉杉醫療科技發展有限公司 Beijing Shan Shan Medical Technology Development Co., Ltd. ["Beijing Medical"]	A limited liability company	Supply of medical equipment in the PRC	RMB 33,710,000	<b>100</b>	100
北京杉杉醫療科技發展有限公司(「北京醫療」)	有限公司	在中國提供醫療設備	人民幣 33,710,000元		
天津富銀融資租賃有限公司 Tianjin Fullin Financial Leasing Co., Ltd.	A limited liability company	Provision of finance leasing in the PRC	RMB 170,000,000	<b>100</b>	100
天津富銀融資租賃有限公司	有限公司	在中國提供融資租賃	人民幣 170,000,000元		
珠海富銀雲聯投資管理有限公司 Zhuhai Fullin Yunlian Investment and Management Co., Ltd.	A limited liability company	Investment activities and asset management in the PRC	RMB 200,000,000	<b>100</b>	100
珠海富銀雲聯投資管理有限公司	有限公司	在中國之投資活動及 資產管理	人民幣 200,000,000元		
廣東元宇基石信息科技有限公司 Guangdong Yuanyu Cornerstone Information Technology Co., Ltd. ["Yuanyu"]	A limited liability company	Investment activities and asset management in the PRC	RMB 510,000	<b>51</b>	-
廣東元宇基石信息科技有限公司(「元宇」)	有限公司	在中國投資活動及 資產管理	人民幣510,000元		

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 32. PRINCIPAL SUBSIDIARIES (Continued)

### 32. 主要附屬公司(續)

Name 名稱	Form of business structure 商業結構形式	Place of incorporation/ operation and principal activity 註冊成立/經營地點及 主要活動	Issued and paid up capital 已發行及繳足股本	Percentage of ownership interests 所有權權益百分比	
				2022 2022年	2021 2021年
<b>Indirectly Held</b> 間接持有					
深圳滙信致達科技有限公司 Shenzhen Huixinzhida Technology Co., Ltd.	A limited liability company	Telecommunication tower infrastructure business in the PRC	RMB -	<b>51</b>	-
深圳滙信致達科技有限公司	有限公司	在中國之通信鐵塔基礎 設施業務	人民幣-元 (附註b)		
廣東壹登工程建設有限公司 Guangdong Yideng Engineering Construction Co., Ltd.	A limited liability company	Telecommunication tower infrastructure business in the PRC	RMB -	<b>51</b>	-
廣東壹登工程建設有限公司(「江蘇安時」)	有限公司	在中國之通信鐵塔基礎 設施業務	人民幣 -元 (附註c)		
江蘇安時商用儲能系統有限公司 Jiangsu Anshi Commercial Energy Storage System Co., Ltd. (「 <b>Jiangsu Anshi</b> 」) (note a)	A limited liability company	Telecommunication tower infrastructure business in the PRC	RMB 13,200,000	<b>60</b>	-
江蘇安時商用儲能系統有限公司 (「江蘇安時」)(附註a)	有限公司	在中國之通信鐵塔基礎 設施業務	人民幣 13,200,000元		
寧波杉杉合同能源管理有限公司 Ningbo Shanshan Contract Energy Management Co., Ltd. (「 <b>Ningbo Shanshan</b> 」)	A limited liability company	Research and development and design in commercial energy storage systems in the PRC	RMB -	<b>30.6</b>	-
寧波杉杉合同能源管理有限公司(「寧波杉杉」)	有限公司	在中國研發及設計商用 儲能系統	人民幣 -元 (附註d)		

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 32. PRINCIPAL SUBSIDIARIES (Continued)

##### Establishment of a subsidiary

Note (a):

Pursuant to agreement, subject to the fulfilment of the performance targets of Jiangsu Anshi for each of the years ending 2022, 2023 and 2024 (the “**Performance Targets**”, each a “**Performance Target**”) and the conditions precedent set out below each of FY Yunlian, third parties A and B, being the other shareholders of Jiangsu Anshi agreed to transfer certain portion of their respective equity interests in Jiangsu Anshi to third party C in the following manner:

- (1) Upon fulfilment of the Performance Target of the net profit after tax of not less than 0 for the year ended 31 December 2022, FY Yunlian, third parties A and B shall, in proportion to their respective percentage of equity interest in Jiangsu Anshi, collectively transfer in aggregate 10% of the equity interest in the Jiangsu Anshi to third party C at a transfer price of 1.2 times the corresponding amount of registered capital (the “**First Transfer**”);
- (2) Upon fulfilment of the Performance Target of the growth in net assets value of not less than 20% for the year ending 31 December 2023 comparing the net assets value of Jiangsu Anshi as at 31 December 2023 with that of 31 December 2022 (excluding the change in the net assets value resulting from further capital contribution to Jiangsu Anshi (if any)), FY Yunlian, third parties A and B shall, in proportion to their respective percentage of equity interest in Jiangsu Anshi, collectively transfer in aggregate 10% of the equity interest in Jiangsu Anshi to third party C at a transfer price of 1.3 times the corresponding amount of registered capital (the “**Second Transfer**”); and

#### 32. 主要附屬公司(續)

##### 成立附屬公司

附註(a)：

根據協議，待江蘇安時於截至2022年、2023年及2024年止年度各年的表現目標(「**表現目標**」，各為一個「**表現目標**」)及下文載列的先決條件獲達成後，富銀雲聯、第三方A及B(即江蘇安時的另一股東)同意透過以下方式將其各自於江蘇安時的部分股權轉讓給第三方C：

- (1) 於達成截至2022年12月31日止年度的稅後純利不低於0的表現目標後，富銀雲聯、第三方A及B須按照彼等各自於江蘇安時的股權比例，按相應註冊資本金額1.2倍的轉讓價格，向第三方C轉讓合共10%的江蘇安時股權(「**第一次轉讓**」)；
- (2) 於江蘇安時達成截至2023年12月31日止年度的淨資產值增長不少於20%的表現目標(按於2023年12月31日的淨資產值與於2022年12月31日的淨資產值比較得出)後，不包括進一步向江蘇安時注資導致資產淨值發生的變動(如有)。富銀雲聯、第三方A及B須按照彼等各自於江蘇安時的股權比例，按相應註冊資本金額1.3倍的轉讓價格，向第三方C轉讓合共10%的江蘇安時股權(「**第二次轉讓**」)；及

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### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 32. PRINCIPAL SUBSIDIARIES (Continued)

##### Establishment of a subsidiary (Continued)

Note (a): (Continued)

- (3) Upon fulfilment of the Performance Target of the growth in net assets value of not less than 20% for the year ending 31 December 2024 comparing the net assets value of Jiangsu Anshi as at 31 December 2024 with that of 31 December 2023 (excluding the change in the net assets value resulting from further capital contribution to Jiangsu Anshi (if any)), FY Yunlian, third parties A and B shall, in proportion to their respective percentage of equity interest in Jiangsu Anshi, collectively transfer in aggregate 9% of the equity interest in the Jiangsu Anshi to third party C at a transfer price of 1.4 times the corresponding amount of registered capital (the “Third Transfer”).

Each of the First Transfer, the Second Transfer and the Third Transfer is conditional upon the following conditions precedent: (a) the Group having complied with the relevant requirements under the GEM Listing Rules and all applicable laws and regulations regarding the disposal of Jiangsu Anshi by the Group in respect of each of the First Transfer, the Second Transfer and the Third Transfer; and (b) the capital contribution during the Initial Stage to be made by third party C having been fully paid.

#### 32. 主要附屬公司(續)

##### 成立附屬公司(續)

附註(a)：(續)

- (3) 於江蘇安時達成截至2024年12月31日止年度淨資產值增長不少於20%的表現目標(按於2024年12月31日的淨資產值與於2023年12月31日的淨資產值比較得出)後，不包括進一步向江蘇安時注資導致資產淨值發生的變動(如有)。富銀雲聯、第三方A及B須按照彼等各自於江蘇安時的股權比例，按相應註冊資本金額1.4倍的轉讓價格，向第三方C轉讓合共9%的江蘇安時股權(「第三次轉讓」)。

第一次轉讓、第二次轉讓及第三次轉讓均需滿足以下先決條件：(a)本集團已就第一次轉讓、第二次轉讓及第三次轉讓均遵守有關本集團出售江蘇安時的GEM上市規則及所有適用法律及法規的相關規定；及(b)第三方C已繳足初步階段的出資。

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### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 32. PRINCIPAL SUBSIDIARIES (Continued)

##### Establishment of a subsidiary (Continued)

Note (a): (Continued)

The Performance Targets shall be determined in accordance with the financial reporting standards and interpretations for business enterprises issued by the China Accounting Standards Committee of the China Ministry of Finance.

The Group has contributed RMB13,200,000 among the total registered capital of RMB22,000,000 of Jiangsu Anshi. The remaining RMB8,800,000 capital is contributed by three third parties who classified as non-controlling interest to the Group, which third party C have not fully paid yet.

Jiangsu Anshi has contribution to the Group's revenue and profit of RMB705,454 and RMB107,433 to the consolidated profit for the year ended 31 December 2022 upon the completion of the establishment.

In the opinion of the directors of the Company, the fair values of the instrument obligating the Group to transfer shares of Jiangsu Anshi at the states transfer prices as at 29 April 2022 and 31 December 2022 were considered as immaterial.

Note b: The registered capital is RMB10,000,000 and it is still not yet paid up as at 31 December 2022.

Note c: The registered capital is RMB10,010,000 and it is still not yet paid up as at 31 December 2022.

Note d: The registered capital is RMB10,000,000 and it is still not yet paid up as at 31 December 2022. It is considered as subsidiary as the Group has the practical ability to unilaterally direct the relevant activities of these companies despite the Group owning less than 50% of the voting rights.

#### 32. 主要附屬公司(續)

##### 成立附屬公司(續)

附註(a)：(續)

表現目標應根據中國財政部中國會計準則委員會頒佈之企業財務報告準則及詮釋釐定。

本集團在江蘇安時註冊資本總額人民幣22,000,000元中出資人民幣13,200,000元。餘下人民幣8,800,000元由三名第三方出資，該三名第三方分類為本集團非控股權益，其中第三方C尚未繳足。

成立完成後，江蘇安時為本集團的收入及溢利貢獻人民幣705,454元及為截至2022年12月31日止年度綜合溢利貢獻人民幣107,433元。

本公司董事認為，本集團有義務按2022年4月29日及2022年12月31日的訂明轉讓價格轉讓江蘇安時股份之工具的公平值被視為不重大。

附註b：註冊資本為人民幣10,000,000元，截至2022年12月31日尚未繳足。

附註c：註冊資本為人民幣10,010,000元，截至2022年12月31日尚未繳足。

附註d：註冊資本為人民幣10,000,000元，截至2022年12月31日尚未繳足。其被視為一間附屬公司，原因是儘管本集團擁有的投票權不足50%，本集團有實際能力單方面引導該等公司的相關活動。



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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 33. NON-CONTROLLING INTERESTS

As at and for the year ended 31 December 2022, the non-controlling interest ("NCI") was attributable to 49% of Yuanyu, 40% of Jiangsu Anshi and 69.4% of Ningbo Shan Shan. The NCI is recorded at its proportionate share of the subsidiaries' identifiable net assets.

Summarised financial information in relation to the NCI of Yuanyu, Jiangsu Anshi and Ningbo Shan Shan, before intra-group eliminations, is presented below:

		Yuanyu		Jiangsu Anshi		Ningbo Shan Shan		Total	
		元宇		江蘇安時		寧波杉杉		總計	
		2022	2021	2022	2021	2022	2021	2022	2021
		2022年	2021年	2022年	2021年	2022年	2021年	2022年	2021年
		RMB	RMB	RMB	RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
Revenue	收益	1,813,719	-	11,380,338	-	370,644	-	13,564,701	-
(Loss)/profit for the year	年內(虧損)/溢利	(110,966)	-	11,434	-	(4,398,796)	-	(4,498,328)	-
Total comprehensive income for the year	年內全面收入總額	(110,966)	-	11,434	-	(4,398,796)	-	(4,498,328)	-
(Loss)/profit and total comprehensive income allocated to NCI	分配至非控股權益的(虧損)/溢利及全面收入總額	(54,373)	-	4,573	-	(3,052,764)	-	(3,102,564)	-
Cash flows generated from operating activities	經營活動所得現金流量	5,268,622	-	(16,269,827)	-	(27,760,644)	-	(38,761,849)	-
Cash flows used in investing activities	投資活動所用現金流量	(5,944,319)	-	(1,661,607)	-	(919,765)	-	(8,525,691)	-
Net cash outflows	淨現金流出	(675,697)	-	(17,931,434)	-	(28,680,409)	-	(47,287,540)	-
As at 31 December	於12月31日								
Current assets	流動資產	3,899,372	-	18,214,830	-	4,928,764	-	27,042,966	-
Non-current assets	非流動資產	11,969,917	-	5,741,607	-	15,773,963	-	33,485,487	-
Current liabilities	流動負債	(13,910,320)	-	(1,945,003)	-	(17,123,839)	-	(32,979,162)	-
Non Current liabilities	非流動負債	(1,283,274)	-	-	-	-	-	(1,283,274)	-
Net assets	資產淨值	675,695	-	22,011,434	-	3,578,888	-	26,266,017	-
Accumulated non-controlling interest	累計非控股權益	331,091	-	8,804,574	-	2,483,748	-	11,619,413	-

### 33. 非控股權益

於2022年及2021年12月31日及截至該日止年度，非控股權益(「非控股權益」)歸屬於元宇49%、江蘇安時40%及寧波杉杉69.4%。非控股權益按其分佔附屬公司可識別淨資產的比例入賬。

有關元宇、江蘇安時及寧波杉杉的非控股權益(集團內公司間沖銷前)之財務資料概述如下：

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 34. RESERVES

The nature and purposes of reserves within equity are as follows:

#### (a) Merger reserve

The merger reserve of RMB33,710,000 was initially recognised in the consolidated statements of changes in equity for the carrying amount of share capital of Beijing Medical, a subsidiary of the Group pursuant to the business combination under common control. On 23 April 2014, Beijing Medical was acquired by the Company for a consideration of RMB32,127,965, which the same amount was debited to the merger reserve. The merger reserve as at 31 December 2022 is representing the residual amount of them.

#### (b) Capital reserve

The capital reserve of the Company represents the difference of the shares issued at premium over par value, net of share issue expenses.

#### (c) Statutory reserve

In accordance with the relevant laws and regulations in the PRC and Articles of Association of the company incorporated in the PRC now comprising the Group, i.e. the PRC Operational Entity, it is required to appropriate 10% of the annual net profits of the PRC Operational Entity, after offsetting any prior years' losses as determined under the PRC accounting standards, to the statutory reserve fund before distributing any net profit. When the balance of the statutory reserve fund reaches 50% of the registered capital of the PRC Operational Entity, any further appropriation is at the discretion of shareholders. The statutory reserve fund can be used to offset prior years' losses, if any, and may be capitalised as capital, provided that the remaining balance of the statutory reserve fund after such issue is no less than 25% of registered capital.

### 34. 儲備

權益內儲備的性質及目的如下：

#### (a) 合併儲備

根據共同控制項下的業務合併，本集團附屬公司北京醫療股本賬面值於綜合權益變動表初步確認合併儲備人民幣33,710,000元。於2014年4月23日，本公司按人民幣32,127,965元的代價收購北京醫療，該同一金額於合併儲備扣除。2022年12月31日的合併儲備指其剩餘金額。

#### (b) 資本儲備

本公司的資本儲備指按面值溢價發行的股份的差額(扣除股份發行開支)。

#### (c) 法定儲備

根據中國相關法律法規及本集團現時旗下在中國註冊成立之公司(即中國經營實體)的組織章程細則，於抵銷根據中國會計準則釐定的任何過往年度虧損後，其須於分派任何淨利前將中國經營實體年度淨利的約10%撥至法定儲備金。倘法定儲備金結餘達到中國經營實體註冊資本的50%，任何進一步撥款可由股東酌情決定。法定儲備金可用於抵銷過往年度虧損(如有)，並可資本化為股本，惟於有關發行後法定儲備金的餘下結餘不得少於註冊資本的25%。

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 34. RESERVES (Continued)

#### The Group

Details of the movements on the Group's reserves for the years ended 31 December 2022 and 2021 are presented in the consolidated statement of changes in equity.

#### The Company

		Capital reserve 資本儲備 RMB 人民幣元	Statutory reserve 法定儲備 RMB 人民幣元	Retained profits 保留溢利 RMB 人民幣元	Total 總計 RMB 人民幣元
As at 1 January 2021	於2021年1月1日	31,096,839	10,419,176	29,377,197	70,893,212
Profit and total comprehensive income for the year	年內溢利及全面收入 總額	-	-	40,276,944	40,276,944
Appropriation to statutory reserve	撥入法定儲備	-	4,328,608	(4,328,608)	-
Dividends paid	已付股息	-	-	(1,078,020)	(1,078,020)
<b>As at 31 December 2021 and 1 January 2022</b>	<b>於2021年12月31日及 2022年1月1日</b>	<b>31,096,839</b>	<b>14,747,784</b>	<b>64,247,513</b>	<b>110,092,136</b>
Loss and total comprehensive income for the year	年內虧損及全面收入 總額	-	-	(24,589,931)	(24,589,931)
Dividends paid (Note 11)	已付股息(附註11)	-	-	(4,668,979)	(4,668,979)
<b>At 31 December 2022</b>	<b>於2022年12月31日</b>	<b>31,096,839</b>	<b>14,747,784</b>	<b>34,988,603</b>	<b>80,833,226</b>

### 34. 儲備(續)

#### 本集團

本集團截至2022年及2021年12月31日止年度儲備的變動詳情呈列於綜合權益變動表。

#### 本公司

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## 綜合財務報表附註

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### 35. RELATED PARTY TRANSACTIONS

Saved as disclosed elsewhere in the consolidated financial statements, the Group has the following significant related party transactions.

- (a) During the year, the Group entered into the following transactions with related parties:

### 35. 關聯方交易

除綜合財務報表其他部分所披露者外，本集團有下列重大關聯方交易。

- (a) 於本年度，本集團與關聯方訂立以下交易：

Name 名稱	Related party relationship 關聯方關係	Type of transaction 交易類型	Transaction amount 交易金額	
			2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Longding Huayuan 龍鼎華源	Common shareholder (note i) 普通股東(附註i)	Income from sales-leaseback transaction 售後租回交易收入	3,431,500	5,736,932
Shanghai Kuajie 上海快頤	Common shareholder (note ii) 普通股東(附註ii)	Factoring income 保理收入	-	286,164
Shanghai KYMS 上海快易名商	Common shareholder (note iii) 普通股東(附註iii)	Factoring income 保理收入	-	229,442

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 35. RELATED PARTY TRANSACTIONS (Continued)

- (a) During the year, the Group entered into the following transactions with related parties: (Continued)

Notes:

- (i) Longding Huayuan is a wholly-owned subsidiary of Dayuan Tiandi, one of the substantial shareholder of the Company.
- (ii) Shanghai Kuaijie is a wholly-owned subsidiary of Beijing Kuaiyi Tiandi, which is owned as to 49% by Dayuan Tiandi which is one of the substantial shareholders of the Company. In April 2021, Beijing Dayuan Tiandi has sold all the 49% shares in Beijing Kuaiyi Tiandi to a third party and therefore, Shanghai Kuaijie is no longer a related party as at 31 December 2021.
- (iii) Shanghai KYMS was a joint venture partner of Beijing Kuaiyi Tiandi, which is owned as to 49% by Dayuan Tiandi which was one of the substantial shareholders of the Company. In April 2021, Beijing Dayuan Tiandi sold all the 49% shares in Beijing Kuaiyi Tiandi to a third party, and therefore Shanghai KYMS was no longer a related party as at 31 December 2021. It become an associate since 16 August 2022 and no related party transaction incurred during the year.
- (b) Members of key management comprise only of the directors whose emoluments are set out in note 13.

### 35. 關聯方交易(續)

- (a) 於本年度，本集團與關聯方訂立以下交易：(續)

附註：

- (i) 龍鼎華源為本公司主要股東之一大苑天地的全資附屬公司。
- (ii) 上海快頡為北京快易天地的全資附屬公司，而北京快易天地由本公司主要股東之一大苑天地擁有49%權益。於2021年4月，北京大苑天地已將北京快易天地的49%股份全部出售予一名第三方，因此上海快頡於2021年12月31日已不再為關聯方。
- (iii) 上海快易名商為北京快易天地的合營夥伴，而北京快易天地由本公司主要股東之一大苑天地擁有49%權益。於2021年4月，北京大苑天地已將北京快易天地的49%股份全部出售予一名第三方，因此上海快易名商於2021年12月31日已不再為關聯方。其自2022年8月16日起成為聯營公司及於年內並無產生關聯方交易。
- (b) 主要管理層成員僅包括董事，其薪酬載於附註13。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 36. NOTE SUPPORTING CASH FLOW STATEMENT

Reconciliation of liabilities arising from financing activities:

### 36. 支持現金流量表附註

融資活動產生的負債對賬：

		<b>Interest-bearing bank and other borrowings</b>	<b>Lease liabilities (Note 29)</b>
		計息 銀行及其他借款	租賃負債 (附註29)
		<b>RMB</b>	<b>RMB</b>
		人民幣元	人民幣元
At 1 January 2021	於2021年1月1日	<b>321,639,810</b>	4,706,206
Changes from cash flows:	現金流量變動：		
Repayment of bank loans	償還銀行貸款	<b>(321,639,810)</b>	-
Payment of lease liabilities	支付租賃負債	-	(1,030,163)
		<b>(321,639,810)</b>	(1,030,163)
Other changes:	其他變動：		
Interest expenses on lease liabilities	租賃負債利息開支	-	73,494
Termination of lease	終止租賃	-	(2,729,454)
		-	(2,655,960)
At 31 December 2021	於2021年12月31日	-	1,020,083
Changes from cash flows:	現金流量變動：		
Payment of lease liabilities	支付租賃負債	-	(3,595,828)
Other changes:	其他變動：		
Acquisition of business	收購業務	-	4,125,248
Interest expenses on lease liabilities	租賃負債利息開支	-	347,331
Additions	添置	-	5,145,168
Modification of lease – extending the lease term	修改租賃—延長租期	-	1,734,066
		-	11,351,813
At 31 December 2022	於2022年12月31日	-	8,776,068

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 37. COMMITMENTS

#### (a) Capital commitments

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Commitments for the acquisition of property, plant and equipment:	收購物業、廠房及設備承擔：	<b>632,670</b>	-
Contracted for but not yet incurred:	已訂約但尚未產生：		
– Acquisition of an associate	– 收購聯營公司	-	34,465,139
– Investment in a fund (note 16(b))	– 投資基金(附註16(b))	<b>15,000,000</b>	24,000,000
		<b>15,632,670</b>	58,465,139

### 38. CONTINGENT LIABILITIES

At at 31 December 2022, the Group did not have any significant contingent liabilities (31 December 2021: Nil).

### 37. 承擔

#### (a) 資本承擔

### 38. 或然負債

於2022年12月31日，本集團並無任何重大或然負債(2021年12月31日：無)。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 39. CAPITAL MANAGEMENT

The Group's capital management objectives are:

- (i) to ensure the Group's ability to continue as a going concern; and
- (ii) to provide an adequate return to equity holders.

The Group actively and regularly reviews and manages its capital structure to maintain a balance between the higher owners' returns that might be possible with higher levels of borrowings and the advantages and security afforded by a sound capital position, and makes adjustments to the capital structure in light of changes in economic conditions. The Directors also strive to optimise the Group's overall capital structure through the payment of dividends or issue new shares. No changes were made in the objectives, policies or processes of the Group's capital management during the reporting period.

The Group sets the amount of equity in proportion to its overall financing structure. The equity-to-overall financing ratios at the end of reporting period were as follows:

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Total equity	股本總額	<b>450,685,305</b>	475,586,973
Equity-to-overall financing ratio	股本對整體融資比率	<b>N/A</b> 不適用	N/A 不適用

The Group manages its capital to ensure that entities in the Group will be able to continue as a going concern while maximising the return to shareholders through optimisation of the debt and equity balance. The Group's overall strategy remained unchanged throughout the Reporting Period.

### 39. 資本管理

本集團的資本管理目標是：

- (i) 確保本集團持續經營的能力；及
- (ii) 為權益持有人提供足夠回報。

本集團積極及定期檢討及管理其資本架構，以於憑藉較高借款水平可能帶來的較高擁有人回報與充裕資金狀況所帶來的裨益及保障之間保持平衡，並根據經濟狀況的變化對資本架構作出調整。董事亦透過支付股息或發行新股份來優化本集團的整體資本架構。於報告期間，概無對本集團資本管理目標、政策或程序作出變動。

本集團按佔其整體融資架構的比例設定股本金額。於報告期間末的股本對整體融資比率如下：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
Total equity	股本總額	<b>450,685,305</b>	475,586,973
Equity-to-overall financing ratio	股本對整體融資比率	<b>N/A</b> 不適用	N/A 不適用

本集團管理其資本以確保本集團內實體將能持續經營，同時透過優化債務與股本平衡最大化對股東的回報。本集團的整體策略於整個報告期間保持不變。



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

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### 40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY

The following table shows the carrying amount of financial assets and liabilities as defined in note 4(h):

### 40. 按類別劃分的金融資產及金融負債概要

下表列示附註4(h)所界定的金融資產及負債的賬面值：

		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元
<b>Financial assets</b>	<b>金融資產</b>		
<b>Financial assets at FVTPL:</b>	<b>按公平值計入損益的金融資產：</b>		
– Preference shares of an unlisted investment	– 非上市投資的優先股	4,796,810	5,000,000
– Interests in funds	– 於基金的權益	43,909,000	10,000,000
<b>Financial asset at FVTOCI</b>	<b>按公平值計入其他全面收入的金融資產</b>		
Equity investment	股本投資	–	18,003,936
<b>Financial assets measured at amortised cost:</b>	<b>按攤銷成本計量的金融資產：</b>		
Accounts receivable	應收賬款	156,718,961	345,404,447
Other receivables and deposits	其他應收款項及按金	8,901,867	3,145,687
Cash and cash equivalents	現金及現金等價物	182,949,195	148,349,236
		<b>397,275,833</b>	<b>529,903,306</b>
<b>Financial liabilities</b>	<b>金融負債</b>		
<b>Financial liabilities measured at amortised cost:</b>	<b>按攤銷成本計量的金融負債：</b>		
Trade and other payables	貿易及其他應付款項	18,693,222	3,842,093
Deposits from finance lease customers and suppliers	來自融資租賃客戶及供應商的按金	21,691,959	58,902,348
Lease liabilities	租賃負債	8,776,068	1,020,083
		<b>49,161,249</b>	<b>63,764,524</b>

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

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### 40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY *(Continued)*

#### Financial instruments not measured at fair value

Financial instruments not measured at fair value include accounts receivable, deposits and other receivables, cash and bank balances, trade and other payables, deposits from finance lease customers and suppliers and lease liabilities.

Due to their short-term nature, their carrying values of cash and bank balances, deposits and other receivables, trade and other payables, deposits from finance lease customers and suppliers and lease liabilities approximate their fair values.

The fair value of finance lease receivables, factoring receivables and receivables from sale-leaseback transactions has been determined using discounted cash flow models and is classified as level 3 in the fair value hierarchy. Significant inputs include the discount rate used to reflect the credit risks of the borrowers or the Company.

### 40. 按類別劃分的金融資產及金融負債概要(續)

#### 非按公平值計量的金融工具

非按公平值計量的金融工具包括應收賬款、按金及其他應收款項、現金及銀行結餘、貿易及其他應付款項、應收融資租賃客戶及供應商按金及租賃負債。

由於其短期性質，現金及銀行結餘、按金以及其他應收款項、貿易及其他應付款項、應收融資租賃客戶及供應商按金以及租賃負債的賬面值與彼等公平值相若。

融資租賃應收款項、保理應收款項、售後租回交易應收款項之公平值乃採用貼現現金流模式所釐定以及分類為公平值層級第三層。重大輸入數據包括用於反映本公司借款人信貸風險的貼現率。

**40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY** *(Continued)*

**Financial instruments measured at fair value**

The fair value of financial assets and liabilities with standard terms and conditions and traded on active liquid markets are determined with reference to quoted market prices.

The valuation techniques and significant unobservable inputs used in determining the fair value measurement of level 2 and level 3 financial instruments, as well as the relationship between key observable inputs and fair value are set out below.

The following table provides an analysis of financial instruments carried at fair value by level of fair value hierarchy:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities;
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices); and
- Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

**40. 按類別劃分的金融資產及金融負債概要** (續)

**按公平值計量的金融工具**

訂有標準條款及條件並於活躍及高流通性的市場買賣之金融資產及負債之公平值乃參考市場報價釐定。

釐定第二層及第三層金融工具之公平值計量時所使用的估值技術及重大不可觀察輸入數據以及重大可觀察輸入數據與公平值之間的關係載於下文。

下表提供以公平值計值的金融工具按公平值層級的分析：

- 第一層：就同一資產或負債於活躍市場所報之價格(未經調整)；
- 第二層：資產或負債之直接(即作為價格)或間接(即自價格得出)可觀察輸入數據(除第一層所包括之報價以外)；及
- 第三層：並非基於可觀察市場數據的資產或負債輸入數據(不可觀察輸入數據)。

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### 40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY (Continued)

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

### 40. 按類別劃分的金融資產及金融負債概要(續)

#### 按公平值計量的金融工具(續)

		2022 2022年			Total
		Level 1	Level 2	Level 3	Total
		第一層	第二層	第三層	總計
		RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元
Financial asset at FVTPL	按公平值計入損益的金融資產				
- Preference shares of an unlisted investment	- 非上市投資的優先股	-	-	4,796,810	4,796,810
- Interests in Zhuhai Huihe	- 於珠海匯合的權益	-	-	13,944,000	13,944,000
- Interests in Beijing Shuncheng	- 於北京順澄的權益	-	-	29,965,000	29,965,000
		-	-	48,705,810	48,705,810

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### 40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY (Continued)

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

		2021 2021年			Total 總計
		Level 1 第一層	Level 2 第二層	Level 3 第三層	
		RMB 人民幣元	RMB 人民幣元	RMB 人民幣元	RMB 人民幣元
Financial asset at FVTPL	按公平值計入損益的金融資產				
- Preference shares of an unlisted investment	- 非上市投資的優先股	-	-	5,000,000	5,000,000
- Interests in Zhuhai Huihe	- 於珠海匯合的權益	-	-	6,000,000	6,000,000
- Interests in Beijing Shuncheng	- 於北京順澄的權益	-	-	4,000,000	4,000,000
Financial assets at FVTOCI	按公平值計入其他全面收入的金融資產				
- Listed ordinary shares in Shanghai KYMS	- 於上海快易名商的上市普通股	-	-	18,003,936	18,003,936
		-	-	33,003,936	33,003,936

There were no transfers between levels during the year.

Some of the Group's financial assets are measured at fair value at the end of each reporting period. The following table gives information about how the fair values of these financial assets are determined (in particular, the valuation techniques and inputs used).

### 40. 按類別劃分的金融資產及金融負債概要(續)

#### 按公平值計量的金融工具(續)

年內層級間並無轉撥。

本集團若干金融資產於各報告期末按公平值計量。下表闡述有關釐定該等金融資產公平值之方法(尤其是所用之估值技術及輸入數據)之資料。

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## 綜合財務報表附註

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### 40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY (Continued)

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

### 40. 按類別劃分的金融資產及金融負債概要(續)

#### 按公平值計量的金融工具(續)

Financial assets	NOTES	Fair value as at		Fair value hierarchy	Valuation techniques and key inputs	Significant unobservable input(s)	Relationship of unobservable input to fair value	Sensitivity of fair value to the input(s)
		2022	2021					
金融資產	附註	2022年 RMB 人民幣元	2021年 RMB 人民幣元	公平值層級	估值技術及關鍵輸入數據	重大不可觀察輸入數據	不可觀察輸入數據與公平值的關係	公允值對輸入數據的敏感度
Financial asset at FVTPL								
按公平值計入損益之金融資產								
- Preference shares of an unlisted investment	16	4,796,810	5,000,000	Level 3	Using the option pricing model based on assumptions that are supported by the transaction of preferred stocks in the investee company	Marketability discount: 15.8% (2021: 15.8%) Minority discount: 24.5% (2021: 24.5%)	The higher marketability discount, the lower the fair value The higher minority discount, the lower the fair value	5% increase/(decrease) in marketability would result in (decrease)/increase in fair value of approximately RMB45,000 (2021: RMB46,000) 5% increase/(decrease) in Minority discount would result in (decrease)/increase in fair value of approximately RMB74,000 (2021: RMB79,000)
-非上市投資的優先股				第3層	使用基於由被投資公司優先股交易支持的假設的期權定價模型	市場流通性折讓：15.8% (2021年：15.8%) 少數股權折讓：24.5% (2021年：24.5%)	市場流通性折讓越高，公平值越低 少數股權折讓越高，公平值越低	市場流通性增加/(減少)5%將導致公平值(減少)/增加約人民幣45,000元 (2021年：人民幣46,000元) 少數股權折讓增加/(減少)5%將導致公平值(減少)/增加約人民幣74,000元 (2021年：人民幣79,000元)

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### 40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY (Continued)

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

Financial assets	NOTES	Fair value as at		Fair value hierarchy	Valuation techniques and key inputs
		2022	2021		
金融資產	附註	RMB	RMB	公平值層級	估值技術及關鍵輸入數據

- Interests in Zhuohai Huihe	16	13,944,000	6,000,000	Level 3	Based on the investee's financial performance using discounted cash flow method
- 於珠海匯合的權益				第3層	基於被投資公司的財務表現，採用貼現現金流量法

### 40. 按類別劃分的金融資產及金融負債概要 (續)

#### 按公平值計量的金融工具 (續)

Significant unobservable input(s)	Relationship of unobservable input to fair value	Sensitivity of fair value to the input(s)
重大不可觀察輸入數據	不可觀察輸入數據與公平值的關係	公允值對輸入數據的敏感度
Marketability discount: 15.8% (2021: 15.8%) Minority discount: 24.5% (2021: 24.5%) Discount rate: 13% (2021: 12%)	The higher marketability discount, the lower the fair value The higher minority discount, the lower the fair value The higher discount rate, the lower the fair value	5% increase/(decrease) in marketability would result in (decrease)/increase in fair value of approximately RMB1,100,000 (2021: RMB24,000) 5% increase/(decrease) in Minority discount would result in (decrease)/increase in fair value of approximately RMB157,000 (2021: RMB42,000) 5% increase/(decrease) in discount rate would result in (decrease)/increase in fair value of approximately RMB88,000 and RMB100,000 respectively (2021: (decrease)/increase RMB142,000 and RMB162,000)
市場流通性折讓：15.8% (2021年：15.8%) 少數股權折讓：24.5% (2021年：24.5%) 貼現率：13% (2021年：12%)	市場流通性折讓越高，公平值越低 少數股權折讓越高，公平值越低 貼現率越高，公平值越低	市場流通性增加/(減少)5%將導致公平值(減少)/增加約人民幣1,100,000元(2021年：人民幣24,000元) 少數股權折讓增加/(減少)5%將導致公平值(減少)/增加約人民幣157,000元(2021年：人民幣42,000元) 貼現率增加/(減少)5%將導致公平值分別(減少)/增加約人民幣88,000元及人民幣100,000元(2021年：(減少)/增加人民幣142,000元及人民幣162,000元)

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### 40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY (Continued)

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

Financial assets 金融資產	NOTES 附註	Fair value as at 公平值		Fair value RMB 人民幣元	Valuation techniques and key inputs 估值技術及關鍵輸入數據	Significant unobservable input(s) 重大不可觀察輸入數據	Relationship of unobservable input to fair value 不可觀察輸入數據與 公平值的關係	Sensitivity of fair value to the input(s) 公允值對輸入數據的敏感度
		2022 2022年 RMB 人民幣元	2021 2021年 RMB 人民幣元					
- Interests in Beijing Shuncheng	16	29,965,000	4,000,000	Level 3	Based on the investee's Financial performance using discounted cash flow method	Marketability discount: 15.8% (2021: 15.8%) Minority discount: 24.5% (2021: 24.5%) Discount rate: 13% (2021: 12%)	The higher marketability discount, the lower the fair value The higher minority discount, the lower the fair value The higher discount rate, the lower the fair value	5% increase/(decrease) in marketability would result in (decrease)/increase in fair value of approximately RMB36,000 (2021: RMB12,000) 5% increase/(decrease) in Minority discount would result in (decrease)/increase in fair value of approximately RMB63,000 (2021: RMB20,000) 5% increase/(decrease) in discount rate would result in (decrease)/increase in fair value of approximately RMB150,000 and RMB169,000 respectively (2021: (decrease)/increase RMB32,000 and RMB33,000)
- 於北京順澄的權益				第3層	基於被投資公司的財務表現，採用貼現現金流量法	市場流通性折讓：15.8%（2021年：15.8%） 少數股權折讓：24.5%（2021年：24.5%） 貼現率：13%（2021年：12%）	市場流通性折讓越高，公平值越低 少數股權折讓越高，公平值越低 貼現率越高，公平值越低	市場流通性增加/（減少）5%將導致公平值（減少）/增加約人民幣36,000元（2021年：人民幣12,000元） 少數股權折讓增加/（減少）5%將導致公平值（減少）/增加約人民幣63,000元（2021年：人民幣20,000元） 貼現率增加/（減少）5%將導致公平值分別（減少）/增加約人民幣150,000元及人民幣169,000元（2021年：（減少）/增加人民幣32,000元及人民幣33,000元）

### 40. 按類別劃分的金融資產及金融負債概要 (續)

#### 按公平值計量的金融工具 (續)



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### 40. SUMMARY OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES BY CATEGORY (Continued)

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

	NOTES	Fair value as at		Fair value hierarchy	Valuation techniques and key inputs
		2022	2021		
Financial assets		RMB	RMB		
金融資產	附註	人民幣元	人民幣元	公平值層級	估值技術及關鍵輸入數據

### 40. 按類別劃分的金融資產及金融負債概要 (續)

#### 按公平值計量的金融工具 (續)

Significant unobservable input(s)	Relationship of unobservable input to fair value	Sensitivity of fair value to the input(s)
重大不可觀察輸入數據	不可觀察輸入數據與公平值的關係	公允值對輸入數據的敏感度

Financial assets at FVTOC  
按公平值計值透過其他全面收益列賬之金融資產

- Listed ordinary shares in Shanghai KYMS

- 上海快易名商的上市普通股

17 - 18,003,936 Level 3

Based on the investee's financial performance and the multiples of comparable companies and using market approach  
基於被投資公司的財務表現及可比公司的倍數，採用市場法

Marketability discount: nil (2021: 30%)  
市場流通性折讓：無 (2021年：30%)

The higher marketability discount, the lower the fair value  
市場流通性折讓越高，公平值越低

5% increase/(decrease) in marketability would result in (decrease)/increase in fair value of approximately nil (2021: RMB386,000)  
市場流通性增加/(減少)5%將導致公平值(減少)/增加約零(2021年：人民幣386,000元)

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### 41. FINANCIAL RISK MANAGEMENT

The main risks arising from the Group's financial instruments in the normal course of the Group's business are credit risk, liquidity risk, interest rate risk, currency risk and fair value risk. These risks are limited by the Group's financial management policies and practices described below.

#### (a) Credit risk

As at the end of reporting period, the Group's maximum exposure to credit risk which may cause a financial loss to the Group due to failure to discharge an obligation by the counterparties is arising from the carrying amount of the respective recognised financial assets as stated in the consolidated statements of financial position.

#### Finance lease receivable, receivable from sale and leaseback transaction, trade receivables and contract asset

The Group's concentration of credit risk on the account receivables and contract asset as at 31 December 2022 included five major counterparties accounting for 92% (2021: 26%) and 100% (2021: nil) of the accounts receivable and contract asset respectively. The Group has closely monitored the recoverability of the advances to these counterparties, ensured adequate collateral is received from these counterparties and taken effective measures to ensure timely collection of outstanding balances.

In order to minimise the credit risk in relation to contract asset and accounts receivable, credit limits and credit terms granted to customers are approved by delegated officers and follow-up action is taken to recover overdue debts. In addition, the management of the Group reviews the recoverable amount of each individual receivable at the end of reporting period to ensure that adequate impairment losses are made for irrecoverable amounts.

### 41. 財務風險管理

本集團金融工具於本集團的正常業務過程中產生的主要風險為信貸風險、流動資金風險、利率風險、貨幣風險、公平值風險。該等風險受下文所述本集團的財務管理政策及慣例所制約。

#### (a) 信貸風險

於報告期間末，本集團因對手方未能履行責任而可能令本集團蒙受財務虧損所承擔的最高信貸風險來自綜合財務狀況表所列各項已確認金融資產賬面值。

融資租賃應收款項、售後租回交易之應收款項、貿易應收賬款及合約資產

於2022年12月31日，本集團應收賬款及合約資產面臨的信貸風險集中包括分別佔應收賬款及合約資產92% (2021年：26%)及100% (2021年：無)的五大對手方。本集團已密切監察向該等對手方墊款的可收回性，確保自該等對手方獲得足夠抵押品，並已採取有效措施以確保及時收回未償還餘額。

為盡量降低與合約資產及應收賬款有關的信貸風險，給予客戶的信用限額及信用條款由獲委派人員批核，並採取後續跟進措施追回逾期債務。此外，本集團管理層於報告期間末檢討各項個別應收款項的可收回金額，確保已就不可收回金額計提足額減值虧損。

**41. FINANCIAL RISK MANAGEMENT** (Continued)**(a) Credit risk** (Continued)**Receivables from operating leases**

Given the nature of the Group's business, it has concentration risk for the receivables due from two customers which are subsidiaries of large telecommunication operators accounting for 100% (2021: nil) of the Group's total receivables from operating leases at 31 December 2022.

To mitigate the risk, the Group timely monitors its receivables balances and all bills should be paid in advance as agreed with customers. Due to the 3A or above credit rating and business reputation, the credit risks of these customers are assessed as low. The Group uses probability of default, exposure at default and loss given default to measure the credit risk from the customers.

**Cash and cash equivalents**

Most of the Group's cash and cash equivalents are held in major reputable financial institutions in the PRC, which management believes are of high credit quality.

The Group is exposed to the concentration of geographic risk on revenue which is generated mostly from customers located in the PRC. The Group has closely monitor the business performance of these customers in the PRC and will consider diversifying its customer base as appropriate.

**41. 財務風險管理** (續)**(a) 信貸風險** (續)**經營租賃應收款項**

鑒於本集團的業務性質，於2022年12月31日，由於應收兩名客戶（為大型電信運營商的附屬公司）的款項佔本集團經營租賃應收款項總額的100%（2021年：無），故應收兩名客戶的款項存在集中風險。

為降低風險，本集團及時監控其應收款項餘額，所有票據應按照與客戶的約定提前支付。由於該等客戶的信用等級為3A或以上，商業信譽良好，因此其信用風險評估為低風險。本集團使用違約概率、違約風險及違約損失來衡量客戶的信貸風險。

**現金及現金等價物**

本集團的大部分現金及現金等價物存放在管理層認為具有較高信用質素的中國主要知名金融機構。

本集團的收益面臨的地理風險集中大部分來自位於中國的客戶。本集團已密切監察該等中國客戶的業務表現，並將考慮分散其客戶群（如適當）。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

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### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

Lessees of the Group from finance lease and sale-leaseback transactions are from different industries as follows:

		2022		2021	
		2022年		2021年	
Present value of minimum lease payment	最低租賃付款現值	RMB 人民幣元	% %	RMB 人民幣元	% %
Medical	醫療	27,602,207	26	44,693,757	17
Transportation	運輸	9,348,708	9	17,128,473	7
Electronics	電子	10,107,244	10	28,424,428	11
Fast-moving consumer goods	快速消費品	30,549,871	29	86,070,965	33
Alternative energy	可替代能源	2,842,866	3	3,521,128	1
Machining	機械加工	2,312,654	2	29,884,815	11
Others	其他	23,021,233	22	50,846,146	20
		<b>105,784,783</b>	<b>100</b>	260,569,712	100
Less: Provision for finance lease receivables and receivables from sale-leaseback transaction	減：融資租賃應收款項及售後租回交易之應收款項撥備	(41,046,461)		(27,166,873)	
		<b>64,738,322</b>		233,402,839	

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

來自融資租賃及售後租回交易的本集團的承租人來自如下不同行業：

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

Factoring receivables of the Group are from different industries as follows:

		2022 2022年 RMB 人民幣元	%	2021 2021年 RMB 人民幣元	%
Manufacturing	製造	17,088,802	15	14,785,160	13
Medical	醫療	24,191,598	21	29,200,179	26
Real estate leasing	物業租賃	13,841,742	12	9,938,965	9
Wholesale and retails	批發及零售	61,748,658	53	60,081,491	52
		<b>116,870,800</b>	<b>100</b>	114,005,795	100
Less: Provision for factoring receivables	減：保理應收款項撥備	<b>(30,915,587)</b>		(11,144,439)	
		<b>85,955,213</b>		102,861,356	

As the customers of the Group are widely dispersed and are engaged in different industries, and the Group has closely monitored the market trend of these industries in the PRC and the business performance of its customers to ensure the timely collection of the account receivable, there is no significant credit risk concentration within the Group.

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

本集團的保理應收款項來自如下不同行業：

		2022 2022年 RMB 人民幣元	%	2021 2021年 RMB 人民幣元	%
Manufacturing	製造	17,088,802	15	14,785,160	13
Medical	醫療	24,191,598	21	29,200,179	26
Real estate leasing	物業租賃	13,841,742	12	9,938,965	9
Wholesale and retails	批發及零售	61,748,658	53	60,081,491	52
		<b>116,870,800</b>	<b>100</b>	114,005,795	100
Less: Provision for factoring receivables	減：保理應收款項撥備	<b>(30,915,587)</b>		(11,144,439)	
		<b>85,955,213</b>		102,861,356	

由於本集團的客戶分佈廣泛，且從事不同行業，本集團已密切監察該等行業在中國的市場趨勢及其客戶的業務表現，以確保及時收回應收賬款，本集團內並無任何重大信貸風險集中。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

In accordance with the Guideline for Loan Credit Risk Classification issued by the CBRC, the Group has established a loan credit risk classification system and performs credit risk management based on loan classification in one of five categories. The Group classifies loans into the following five categories: normal, special-mention, substandard, doubtful and loss, of which substandard, doubtful and loss loans are regarded as non-performing loans.

The five categories of loan classification into which the Group classifies its accounts receivable are set out below:

	Description	Finance lease receivables and trade receivables 融資租賃應收款項及貿易應收賬款	Other financial assets 其他金融資產
	描述		
Normal	Borrowers can honour the terms of their loans. There is no reason to doubt their ability to repay principal and interest in full on a timely basis.	Lifetime ECL – not credit impaired	12 month ECL
正常	借款人能夠履行彼等貸款條款。無理由懷疑彼等按時悉數償還本金及利息的能力。	年限內預期信貸虧損—無信貸減值	12個月預期信貸虧損
Special-mention	Borrowers are able to service their loans currently, although repayment may be adversely affected by specific factors.	Lifetime ECL – not credit impaired	Lifetime ECL – not credit impaired
關注	儘管借款人目前有能力償還貸款，但存在一些可能對償還產生不利影響的因素。	年限內預期信貸虧損—無信貸減值	年限內預期信貸虧損—無信貸減值

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

根據中國銀監會頒佈的《貸款風險分類指引》，本集團已制定貸款信貸風險一至五級的分類系統及進行信貸風險管理。本集團將貸款劃分為以下五類：正常、關注、次級、可疑及損失，其中次級、可疑及損失類貸款被視為不良貸款。

本集團向客戶作出分類之應收賬款之五類貸款分類如下：

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

	Description	Contract asset, finance lease receivables and trade receivables 合約資產、融資租賃 應收款項及貿易應收 賬款	Other financial assets 其他金融資產
	描述		
Substandard	Borrowers' ability to service their loans is in question and they cannot rely entirely on normal operating revenues to repay principal and interest. Losses may ensue even when collaterals or guarantees are invoked.	Lifetime ECL – credit impaired	Lifetime ECL – credit impaired
次級	借款人的還款能力出現問題，完全依靠其正常營業收入無法足額償還貸款本息，即使執行擔保，也可能會造成一定損失。	年限內預期信貸虧 損－信貸減值	年限內預期信貸虧 損－信貸減值
Doubtful	Borrowers cannot repay principal and interest in full and significant losses will need to be recognised even when collaterals or guarantees are invoked.	Lifetime ECL – credit impaired	Lifetime ECL – credit impaired
可疑	借款人無法足額償還貸款本息，即使調用抵押品或執行擔保，也肯定要造成較大損失。	年限內預期信貸虧 損－信貸減值	年限內預期信貸虧 損－信貸減值
Loss	Only a small portion or none of the principal and interest can be recovered after taking all possible measures and exhausting all legal remedies.	Amount is written off	Amount is written off
損失	在採取所有可能的措施或一切必要的法律程序之後，本息仍然無法收回，或只能收回極少部分。	金額被撇銷	金額被撇銷

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

Contract asset, finance lease receivables and trade receivables 合約資產、融資租賃 應收款項及貿易應收 賬款	Other financial assets 其他金融資產
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# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

The Group measures loss allowances for contract asset, finance lease receivables and trade receivables based on lifetime ECLs. For factoring receivables, the Group assessed the loss allowance for receivables that are not credit-impaired collectively based on 12 month expected credit loss and lifetime ECL and assessed receivables that are credit-impaired based on lifetime expected credit loss. For receivables from sale-leaseback transaction, the Group measures the loss allowance equal to 12 month expected credit loss. For receivables from operating lease, the group measures the loss allowance equal to 12 month expected credit loss.

The Group has conducted an assessment of ECL according to forward-looking information and used appropriate models and a large number of assumptions in its expected measurement of credit losses. These models and assumptions relate to the future macroeconomic conditions and borrower's creditworthiness (e.g., the likelihood of default by customers and the corresponding losses). The Group has adopted judgement, assumptions and estimation techniques in order to measure ECL according to the requirements of accounting standards such as criteria for judging significant increases in credit risk, definition of credit-impaired financial asset, parameters for measuring ECL and forward-looking information.

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

本集團根據年限內預期信貸虧損計量合約資產、融資租賃應收款項及貿易應收賬款之虧損撥備。就保理應收款項而言，本集團按共同評估12個月預期信貸虧損及年限內預期信貸虧損評估未信貸減值應收款項的虧損撥備及按個別評估年限內預期信貸虧損評估已發生信貸減值的應收款項。售後租回交易應收款項而言，本集團按12個月預期信貸虧損計量虧損撥備。就經營租賃應收款項而言，本集團計量的虧損撥備於12個月預期信貸虧損相等。

本集團根據前瞻性資料進行預期信貸虧損評估，並於預期信貸虧損計量中使用適當模型及大量假設。該等模型及假設涉及未來宏觀經濟狀況以及借款人之信用狀況(如客戶違約的可能性及相應虧損)。本集團根據會計準則規定對預期信貸虧損計量使用判斷、假設及估計技術，如，判斷信貸風險顯著增加的標準、已發生信貸減值金融資產的定義、預期信貸虧損計量參數以及前瞻性資料等。



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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

The following table provides information about the Group's exposure to credit risk and ECLs for finance lease receivables, receivables from sale-leaseback transactions, factoring receivables, trade receivables, contract asset and receivables from operating leases as at 31 December 2022 and 2021:

		Normal	Special	Substandard	Doubtful	Loss	Total
		正常	關注	次級	可疑	損失	總計
		RMB	RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
<b>31 December 2022</b>	<b>2022年12月31日</b>						
<b>Finance lease receivables and trade receivables and contract asset</b>	<b>融資租賃應收款項及貿易應收賬款及合約資產</b>						
<b>Lifetime ECL - Simplified approach</b>	<b>年限內預期信貸虧損一簡化法</b>						
Expected loss rate	預期虧損率	6.41%	14.29%	33.61%	61.40%	-	
Provision	撥備	752,132	550,350	529,539	14,880,890	-	16,712,911
Collectively assessed gross receivables	共同評估總應收款項	11,729,961	3,850,620	1,575,569	24,236,682	-	41,392,832
<b>Receivables from sale-leaseback transaction</b>	<b>售後租回交易應收款項</b>						
<b>12 month ECL</b>	<b>12個月預期信貸虧損</b>						
Expected loss rate	預期虧損率	1.78%	-	-	-	-	
Provision	撥備	797,910	-	-	-	-	797,910
Collectively assessed gross receivables	共同評估總應收款項	44,923,742	-	-	-	-	44,923,742
<b>Lifetime ECL-not credit impaired</b>	<b>年限內預期信貸虧損一無信貸減值</b>						
Average expected loss rate	平均預期虧損率	-	0.85%	-	-	-	
Provision	撥備	-	10,213	-	-	-	10,213
Individually assessed gross amount	個別評估總應收款項	-	1,203,771	-	-	-	1,203,771
<b>Lifetime ECL-credit impaired</b>	<b>年限內預期信貸虧損一信貸減值</b>						
Average expected loss rate	平均預期虧損率	-	-	-	86.35%	-	
Provision	撥備	-	-	-	26,428,559	-	26,428,559
Individually assessed gross amount	個別評估總款項	-	-	-	30,607,730	-	30,607,730

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

下表提供本集團於2022年及2021年12月31日有關融資租賃應收款項、售後租回交易應收款項、保理應收款項、貿易應收賬款、合約資產及融資租賃應收款項之信貸風險及預期信貸虧損風險：

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### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

		Normal	Special Mention	Substandard	Doubtful	Loss	Total
		正常	關注	次級	可疑	損失	總計
		RMB	RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
<b>31 December 2022</b>	<b>2022年12月 31日</b>						
<b>Factoring receivables</b>	<b>保理應收款項</b>						
<b>12 month ECL</b>	<b>12個月預期信貸虧損</b>						
Expected loss rate	預期虧損率	2.20%	-	-	-	-	
Provision	撥備	1,819,690	-	-	-	-	1,819,690
Collectively assessed gross receivables	共同評估總應收款項	82,786,420	-	-	-	-	82,786,420
<b>Lifetime ECL-not credit impaired</b>	<b>年限內預期信貸虧損—無信貸減值</b>						
Average expected loss rate	平均預期虧損率	-	-	-	-	-	-
Provision	撥備	-	-	-	-	-	-
Individually assessed gross amount	個別評估總款項	-	-	-	-	-	-
<b>Lifetime ECL-credit impaired</b>	<b>年限內預期信貸虧損—信貸減值</b>						
Average expected loss rate	平均預期虧損率	-	-	-	85.36%	-	-
Provision	撥備	-	-	-	29,095,897	-	29,095,897
Individually assessed gross amount	個別評估總款項	-	-	-	34,084,380	-	34,084,380
<b>Receivables from operating leases</b>	<b>經營租賃應收款項</b>						
<b>12 month ECL</b>	<b>12個月預期信貸虧損</b>						
Expected loss rate	預期虧損率	1.29%	-	-	60.36%	-	-
Provision	撥備	14,991	-	-	14,102	-	29,093
Collectively assessed gross receivables	共同評估總應收款項	1,162,611	-	-	23,364	-	1,185,975

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

		Normal	Special	Substandard	Doubtful	Loss	Total
		正常	關注	次級	可疑	損失	總計
		RMB	RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
<b>31 December 2021</b>	<b>2021年12月31日</b>						
<b>Finance lease receivables and trade receivables</b>	<b>融資租賃應收款項及貿易應收賬款</b>						
<b>Lifetime ECL – Simplified approach</b>	<b>年限內預期信貸虧損一簡化法</b>						
Expected loss rate	預期虧損率	5.25%	10.61%	12.78%	37.12%	-	
Provision	撥備	2,460,310	184,594	9,463	11,986,606	-	14,640,973
Collectively assessed gross receivables	共同評估總應收款項	46,866,200	1,740,137	74,034	32,288,567	-	80,968,938
<b>Receivables from sale-leaseback transaction</b>	<b>售後租回交易應收款項</b>						
<b>12 month ECL</b>	<b>12個月預期信貸虧損</b>						
Expected loss rate	預期虧損率	1.78%	-	-	-	-	
Provision	撥備	2,693,073	-	-	-	-	2,693,073
Collectively assessed gross receivables	共同評估總應收款項	149,845,698	-	-	-	-	149,845,698
<b>Lifetime ECL – not credit impaired</b>	<b>年限內預期信貸虧損一無信貸減值</b>						
Expected loss rate	預期虧損率	-	16.55%	-	-	-	
Provision	撥備	-	402,059	-	-	-	402,059
Collectively assessed gross receivables	共同評估總應收款項	-	2,428,880	-	-	-	2,428,880
<b>Lifetime ECL – credit impaired</b>	<b>年限內預期信貸虧損一信貸減值</b>						
Expected loss rate	預期虧損率	-	-	-	27.02%	-	
Provision	撥備	-	-	-	10,011,355	-	10,011,355
Collectively assessed gross receivables	共同評估總應收款項	-	-	-	37,047,035	-	37,047,035

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

		Normal	Special	Substandard	Doubtful	Loss	Total
		正常	關注	次級	可疑	損失	總計
		RMB	RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
<b>Factoring receivables</b>	<b>保理應收款項</b>						
<b>12 month ECL</b>	<b>12個月預期信貸虧損</b>						
Expected loss rate	預期虧損率	1.73%	-	-	-	-	
Provision	撥備	1,290,152	-	-	-	-	1,290,152
Collectively assessed gross receivables	共同評估總應收款項	74,516,868	-	-	-	-	74,516,868
<b>Lifetime ECL - not credit impaired</b>	<b>年限內預期信貸虧損一無信貸減值</b>						
Expected loss rate	預期虧損率	-	4.39%	-	-	-	
Provision	撥備	-	274,827	-	-	-	274,827
Collectively assessed gross receivables	共同評估總應收款項	-	6,253,892	-	-	-	6,253,892
<b>Lifetime ECL - credit impaired</b>	<b>年限內預期信貸虧損一信貸減值</b>						
Expected loss rate	預期虧損率	-	-	-	28.82%	-	
Provision	撥備	-	-	-	9,579,460	-	9,579,460
Individually assessed gross amount	個別評估總款項	-	-	-	33,235,035	-	33,235,035

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (a) Credit risk (Continued)

Expected loss rates are based on actual loss experience over the past 3 years. These rates are adjusted to reflect differences between economic conditions during the period over which the historic data has been collected, current conditions and the group's view of economic conditions over the expected lives of the receivables.

#### (b) Liquidity risk

The Group's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and long term. The management of the Company is satisfied that the Group will be able to meet in full its financial obligations as and when they fall due in the foreseeable future in the normal course of business.

### 41. 財務風險管理(續)

#### (a) 信貸風險(續)

預期虧損率乃基於過去3年的實際虧損經驗。該等幾率乃經調整，以反映已收集歷史數據期間的經濟狀況、當前狀況以及集團對應收款項預期賬齡內的經濟狀況的看法之間的差異。

#### (b) 流動資金風險

本集團的政策是定期監察其流動資金要求，以確保其維持充足的現金儲備，以滿足其短期及長期的流動資金要求。本公司管理層信納本集團將能夠在正常業務過程中於可預見將來完全履行其到期財務責任。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (b) Liquidity risk (Continued)

The following table details the remaining contractual maturities at the end of reporting period of the Group's and Company's financial liabilities. The table has been drawn up based on the undiscounted cash flows of financial liabilities and the earliest date on which Group and the Company can be required to pay. The table includes both interest and principal cash flows.

		Total contractual		On demand	Within 1 year	1 to 2 years	Over 2 years
		Carrying amount	undiscounted cash flow				
		總合約未貼現					
		賬面值	現金流量	按要求	1年內	1至2年	超過2年
		RMB	RMB	RMB	RMB	RMB	RMB
		人民幣元	人民幣元	人民幣元	人民幣元	人民幣元	人民幣元
<b>At 31 December 2022</b>	<b>於2022年12月31日</b>						
Trade and other payables	貿易及其他應付款項	23,077,504	23,077,504	23,077,504	-	-	-
Lease liabilities	租賃負債	8,776,068	9,916,027	-	3,065,875	2,941,502	3,878,650
Deposits from finance lease customers and suppliers	來自融資租賃客戶及供應商的按金	21,691,959	21,691,959	-	19,828,609	1,547,500	315,850
<b>Total liabilities</b>	<b>負債總額</b>	<b>53,545,531</b>	<b>54,685,490</b>	<b>23,077,504</b>	<b>22,894,484</b>	<b>4,489,002</b>	<b>4,194,500</b>
<b>At 31 December 2021</b>	<b>於2021年12月31日</b>						
Trade and other payables	貿易及其他應付款項	3,842,093	3,842,093	3,842,093	-	-	-
Lease liabilities	租賃負債	1,020,083	1,043,813	-	1,024,210	19,603	-
Deposits from finance lease customers and suppliers	來自融資租賃客戶及供應商的按金	58,902,348	58,902,348	-	34,078,397	24,823,951	-
<b>Total liabilities</b>	<b>負債總額</b>	<b>63,764,524</b>	<b>63,788,254</b>	<b>3,842,093</b>	<b>35,102,607</b>	<b>24,843,554</b>	<b>-</b>

### 41. 財務風險管理(續)

#### (b) 流動資金風險(續)

下表詳列本集團及本公司金融負債於報告期末的剩餘合約到期情況。該表基於金融負債的未貼現現金流量及本集團及本公司可能須付款的最早日期編製。該表格包括利息及本金現金流量。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (c) Interest rate risk

Interest rate risk means the risk on the fluctuation of fair value on future cash flows of financial instruments which arise from changes in interest rates. Floating interest rate instruments will result in the Group facing the risk of changes in market interest rate, and fixed interest rate instruments will result in the Group fair value interest rate risk.

Other than cash and cash equivalents (note 24), accounts receivable (note 20) and lease liabilities (note 29), the Group does not have any other significant interest-bearing financial assets and liabilities. Any change in the interest rate promulgated by banks from time to time is not considered to have significant impact to the Group.

The Group's interest rate risk arises primarily from the floating rate cash and cash equivalent. Cash and cash equivalent expose the Group to cash flow interest rate risk. Lease liabilities expose the Group to fair value interest rate risk.

At 31 December 2022, it is estimated that a general increase of 50 basis points in interest rates, with all other variables held constant, would increase the Group's loss for the year (through the impact on the Group's cash and cash equivalents which are subject to floating interest rate) by approximately RMB914,746 (2021:RMB741,746). For a general decrease of 50 basis points in interest rates, with all other variables held constant, there would be an equal and opposite impact on the Group's loss for the year. No impact would be on other components of consolidated equity in response to the general increase/decrease in interest rates.

### 41. 財務風險管理(續)

#### (c) 利率風險

利率風險指利率變動導致金融工具的未來現金流量公平值出現波動的風險。浮動利率工具將導致本集團面對市場利率變動的風險，而固定利率工具將導致本集團面對公平值利率風險。

除現金及現金等價物(附註24)、應收賬款(附註20)及租賃負債(附註29)外，本集團並無任何其他重大計息金融資產及負債。銀行不時頒佈的任何利率變動視為不會對本集團造成重大影響。

本集團的利率風險主要來自浮動利率現金及現金等價物。浮動利率現金及現金等價物令本集團面對現金流量利率風險。租賃負債本集團面臨公平值利率風險。

於2022年12月31日，估計利率整體上升50個基點，而所有其他變數保持不變情況下，本集團的年內虧損(透過對本集團按浮動利率計息的現金及現金等價物造成影響)將增加約人民幣914,746元(2021年：人民幣741,746元)。倘利率整體下降50個基點，而所有其他變數保持不變情況下，將會對本集團年內虧損產生等同但相反的影響。利率整體上升/下降將不會對綜合權益的其他組成部分產生影響。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (c) Interest rate risk (Continued)

The sensitivity analysis as above has been determined assuming that the change in interest rates had occurred at each of reporting date and had been applied to the exposure to interest rate risk for financial instruments in existence at that date. The 50 basis point increase or decrease represents the management's assessment of a reasonably possible change in interest rates over the period until the next reporting date.

The measures to manage interest rate risk have been followed by the Group for the year and are considered to be effective.

#### (d) Currency risk

The Group mainly operates and invests in the PRC with most of the transactions denominated and settled in RMB. All the financial assets and financial liabilities are denominated in RMB, which is the functional currency of the Company and the subsidiaries in the PRC to which these transactions relate and did not have significant exposure to risk resulting from changes in foreign currency exchange rates.

#### (e) Fair value risk

The fair value of financial assets and financial liabilities is determined based on discounted cash flow analysis. The directors of the Company considered that, due to their short term nature, the carrying amount of the financial assets and financial liabilities at amortised cost in the consolidated statement of financial position approximates to their fair values.

### 41. 財務風險管理(續)

#### (c) 利率風險(續)

上述敏感度分析透過假設利率變動於各報告日期發生並已應用至該日已存在金融工具利率風險而釐定。上升或下降50個基點為管理層對截至下個報告日期止期間內利率合理可能變動的評估。

於本年度，本集團一直遵從管理利率風險的措施，並認為該等措施行之有效。

#### (d) 貨幣風險

本集團主要於中國經營及投資，其大多數交易以人民幣計值及結算。所有金融資產及金融負債均以人民幣計值，而人民幣為本公司及與該等交易有關的中國附屬公司的功能貨幣，且並無因外幣匯率變動而產生重大風險。

#### (e) 公平值風險

金融資產及金融負債的公平值乃根據貼現現金流量分析釐定。本公司董事認為由於其短期性質，於綜合財務狀況表中按攤銷成本入賬的金融資產及金融負債的賬面值與其公平值相若。



### 41. FINANCIAL RISK MANAGEMENT (Continued)

#### (f) Other price risk

The Group was exposed to price risk through its investment in listed equity instrument. The Group's price risk was mainly concentrated on equity instrument listed in The National Equities Exchange and Quotations.

### 42. BUSINESS ACQUISITIONS

The Group has two business acquisitions during the year.

#### (a) Acquisition of YuanYu

On 6 January 2022, the Group acquired 51% of equity interest of YuanYu and its subsidiaries which engaged in the provision of 5G base stations site space as operating lease to telecommunication operators in 5G industry from an independent third party with cash consideration of RMB1.

The principal reason for this acquisition was to expand the Group's revenue streams and enhance return on Shareholder's value.

### 41. 財務風險管理(續)

#### (f) 其他價格風險

本集團因投資上市股本工具而面臨價格風險。本集團的價格風險主要集中於全國中小企業股份轉讓系統掛牌的股本工具。

### 42. 業務收購

年內，本集團進行兩項業務收購。

#### (a) 收購元宇

於2022年1月6日，本集團自一名獨立第三方收購元宇及其附屬公司51%股權，代價為人民幣1元，元宇及其附屬公司從事向5G行業的電訊運營商提供5G基站場地空間作為經營租賃。

此收購事項的主要理由為拓展本集團的收益流及提升股東價值。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 42. BUSINESS ACQUISITIONS (Continued)

#### (a) Acquisition of YuanYu (Continued)

The fair value of identifiable assets and liabilities of the acquiree as at the date of acquisition were determined as follows:

### 42. 業務收購(續)

#### (a) 收購元宇(續)

於收購日期，被收購方可識別資產及負債之公平值釐定如下：

		RMB 人民幣元
Plant and equipment	廠房及設備	1,665,442
Right-of-use assets	使用權資產	3,933,485
Cash and cash equivalents	現金及現金等價物	1,490
Trade and other receivables	貿易及其他應收款項	236,986
Trade and other payables	貿易及其他應付款項	(1,925,491)
Lease liabilities	租賃負債	(4,125,248)
<b>Total net liabilities</b>	<b>總負債淨額</b>	<b>(213,336)</b>
Less: Non-controlling interest (49%)	減：非控股權益(49%)	(104,535)
<b>Net liabilities acquired</b>	<b>已收購淨負債</b>	<b>(108,801)</b>
Cash consideration	現金代價	1
Goodwill arising on acquisition (note)	收購產生的商譽(附註)	108,802

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 42. BUSINESS ACQUISITIONS (Continued)

#### (a) Acquisition of YuanYu (Continued)

An analysis of the cash flows in respect of the acquisition of YuanYu is as follows:

		RMB 人民幣元
Cash consideration paid	已付現金代價	(1)
Cash and cash equivalents acquired	已收購現金及現金等價物	1,490
Net inflow of cash and cash equivalents included in cash flows from investing activities	計入投資活動現金流量的現金及現金等價物流入淨額	1,489

The transaction cost of the acquisition is immaterial.

The Group has elected to measure the non-controlling interest in YuanYu at its proportionate share of its identifiable net liabilities.

The fair value of identifiable assets and liabilities were determined by the independent valuer.

The book and fair value of acquired trade and other receivable is RMB236,986 with no impairment loss recognised on acquisition.

Goodwill of RMB108,802 which is not tax deductible, comprises the acquired workforce and the value of expected synergies arising from the combination of the acquired business with the existing operations of the Group.

Since the acquisition date, YuanYu has contributed RMB1,876,989 to the Group's revenue and loss of RMB348,853 to the consolidated loss for the year ended 31 December 2022 upon the completion of the acquisition. If the acquisition had occurred on 1 January 2022, Group's revenue and loss would have been RMB1,876,989 and RMB33,973 respectively.

### 42. 業務收購(續)

#### (a) 收購元宇(續)

有關收購元宇之現金流量分析如下：

		RMB 人民幣元
Cash consideration paid	已付現金代價	(1)
Cash and cash equivalents acquired	已收購現金及現金等價物	1,490
Net inflow of cash and cash equivalents included in cash flows from investing activities	計入投資活動現金流量的現金及現金等價物流入淨額	1,489

收購事項之交易成本並不重大。

本集團已選擇按其分佔可識別負債淨額的比例計量於元宇的非控股權益。

可識別資產及負債的公平值乃由獨立估值師釐定。

貿易及其他應收款項的賬面值及公平值為人民幣236,986元，並無就收購事項確認減值虧損。

人民幣108,802元的商譽不可扣稅，包括已收購勞動力及所收購業務與本集團現有經營業務結合產生的預期協同效應的價值。

自收購日期起，元宇已為本集團貢獻收益人民幣1,876,989元，並於收購事項完成後於截至2022年12月31日止年度的綜合虧損錄得虧損人民幣348,853元。倘收購事項已於2022年1月1日發生，則本集團的收益及虧損將分別為人民幣1,876,989元及人民幣33,973元。

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 42. BUSINESS ACQUISITIONS (Continued)

#### (b) Acquisition of Ningbo Shanshan

On 11 August 2022, the Group's non-wholly owned subsidiary, Jiangsu Anshi, acquired 51% of equity interest of Ningbo Shanshan, which engaged in providing energy storage services, from an independent third party with cash consideration of RMB4,080,000.

The principal reason for this acquisition was to expand the Group's revenue streams and enhance return on Shareholder's value.

The fair value of identifiable assets and liabilities of the acquiree as at the date of acquisition were determined as follows:

### 42. 業務收購(續)

#### (b) 收購寧波杉杉

於2022年8月11日，本集團之非全資附屬公司江蘇安時自一名獨立第三方收購寧波杉杉51%股權，代價為人民幣4,080,000元，寧波杉杉從事提供儲能服務。

此收購事項的主要理由為拓展本集團的收益流及提升股東價值。

於收購日期，被收購方可識別資產及負債之公平值釐定如下：

		RMB 人民幣元
Plant and equipment	廠房及設備	21,460,890
Cash and cash equivalents	現金及現金等價物	444,066
Trade and other receivables	貿易及其他應收款項	883,185
Inventory	存貨	43,739
Trade and other payables	貿易及其他應付款項	(14,854,197)
Total net assets	總資產淨值	7,977,683
Less: Non-controlling interest (69.4%)	減：非控股權益(69.4%)	(5,536,512)
Net assets acquired	已收購淨資產	2,441,171
Cash consideration	現金代價	4,080,000
Goodwill arising on acquisition (Note)	收購產生的商譽(附註)	1,638,829

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## 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

### 42. BUSINESS ACQUISITIONS (Continued)

#### (b) Acquisition of Ningbo Shanshan (Continued)

An analysis of the cash flows in respect of the acquisition of Ningbo shanshan is as follows:

		RMB 人民幣元
Cash consideration paid	已付現金代價	(4,080,000)
Cash and cash equivalents acquired	已收購現金及現金等價物	444,066
Net outflow of cash and cash equivalents included in cash flows from investing activities	計入投資活動現金流量的現金及現金等價物流出淨額	(3,635,934)

The fair value of identifiable assets and liabilities were determined by the independent valuer.

The fair value of acquired trade and other receivable is RMB883,185. The gross contractual amount for trade and other receivables due is RMB1,382,061, with a loss allowance of RMB498,876 recognised on acquisition.

Goodwill of RMB1,638,829 which is not tax deductible, comprises the acquired workforce and the value of expected synergies arising from the combination of the acquired business with the existing operations of the Group.

The transaction cost of the acquisition is immaterial.

Since the acquisition date, Ningbo Shanshan has contributed RMB370,644 to the Group's revenue and loss of RMB4,544,875 to the consolidated loss for the year ended 31 December 2022 upon the completion of the acquisition. If the acquisition had occurred on 1 January 2022, the Group's revenue and loss would have been RMB2,636,525 and RMB2,859,033 respectively.

Note:

For impairment testing of goodwills, goodwills are allocated to the Group's cash generating units – provision of 5G base station site space and provision of energy storage service. The recoverable amount of CGUs are determined based on the higher of the fair value less cost of sales of the assets or its value-in-use estimate. No impairment losses are recognised for the year.

### 42. 業務收購(續)

#### (b) 收購寧波杉杉(續)

有關收購寧波杉杉之現金流量分析如下：

		RMB 人民幣元
Cash consideration paid	已付現金代價	(4,080,000)
Cash and cash equivalents acquired	已收購現金及現金等價物	444,066
Net outflow of cash and cash equivalents included in cash flows from investing activities	計入投資活動現金流量的現金及現金等價物流出淨額	(3,635,934)

可識別資產及負債之公平值由獨立估值師釐定。

所收購貿易及其他應收款項的公平值為人民幣883,185元。已到期貿易及其他應收款項的總合約金額為人民幣1,382,061元，並就收購事項確認人民幣498,876元的虧損撥備。

人民幣1,638,829元的商譽不可扣稅，包括已收購勞動力及所收購業務與本集團現有經營業務結合產生的預期協同效應的價值。

收購事項之交易成本並不重大。

自收購日期起，寧波杉杉已為本集團貢獻收益人民幣370,644元，並於收購事項完成後於截至2022年12月31日止年度的綜合虧損錄得虧損人民幣4,544,875元。倘收購事項已於2022年1月1日發生，則本集團的收益及虧損將分別為人民幣2,636,525元及人民幣2,859,033元。本年度並無確認減值虧損。

附註：

就商譽減值測試而言，商譽乃分配至本集團的現金產生單位－提供5G基站場地空間及提供儲能服務。現金產生單位的可收回金額根據公平值減資產銷售成本或其估計使用價值兩者中的較高者而釐定。本年度並無確認減值虧損。

## NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

### 綜合財務報表附註

For the year ended 31 December 2022 截至2022年12月31日止年度

#### 43. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform to current year's presentation. In particular, the carrying amount of investments of RMB10,000,000 as at 31 December 2021 was previously included in the balance of financial assets at FVTOCI and the investments have been shown separately under financial assets at FVTPL in the current year.

#### 44. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved and authorised for issue by the directors on 30 March 2023.

#### 43 比較數字

若干比較數字已予以重新分類以符合本年度的呈報。尤其是，於2021年12月31日為數人民幣10,000,000元的投資賬面值曾納入按公平值計入其他全面收入的金融資產之結餘，於本年度，該等投資於按公平值計入損益的金融資產項下單獨呈列。

#### 44. 批准綜合財務報表

綜合財務報表已獲董事於2023年3月30日批准及授權刊發。

**富銀融資租賃(深圳)股份有限公司**  
**FY Financial (Shenzhen) Co., Ltd.**

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