



重慶機電股份有限公司

CHONGQING MACHINERY & ELECTRIC CO., LTD.*

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

(於中華人民共和國註冊成立的股份有限公司)

Stock Code 股份代碼: 02722



2022 中報
期告
INTERIM REPORT

* For identification purposes only 僅供識別

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CORPORATE INFORMATION

公司資料

DIRECTORS

Executive Directors

Mr. Zhang Fulun
Ms. Chen Ping
Mr. Yang Quan

Non-executive Directors

Mr. Huang Yong
Ms. Wang Tingting (appointed on 23 June 2022)
Mr. Dou Bo
Mr. Cai Zhibin

Independent Non-executive Directors

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

SUPERVISORS

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

COMMITTEES UNDER BOARD OF DIRECTORS

Members of the Audit and Risk Management Committee

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

董事

執行董事

張福倫先生
陳萍女士
楊泉先生

非執行董事

黃勇先生
王婷婷女士(於二零二二年六月二十三日獲委任)
竇波先生
蔡志濱先生

獨立非執行董事

盧華威先生
任曉常先生
靳景玉先生
劉偉先生

監事

孫文廣先生(*主席*)
吳怡女士
王海兵先生
夏華先生
李方忠先生

董事會轄下委員會

審核與風險管理委員會成員

盧華威先生(*主席*)
靳景玉先生
劉偉先生
竇波先生

Members of the Remuneration Committee

Mr. Ren Xiaochang (*Chairman*)
Mr. Lo Wah Wai
Mr. Jin Jingyu
Mr. Huang Yong

Members of the Nomination Committee

Mr. Zhang Fulun (*Chairman*)
Mr. Ren Xiaochang
Mr. Jin Jingyu
Mr. Liu Wei

Members of the Strategic Committee

Mr. Zhang Fulun (*Chairman*)
Ms. Chen Ping
Mr. Yang Quan
Mr. Huang Yong
Ms. Wang Tingting
Mr. Ren Xiaochang
Mr. Jin Jingyu
Mr. Liu Wei

LEGAL REPRESENTATIVE

Mr. Zhang Fulun

COMPANY SECRETARY

Ms. Chiu Hoi Shan (*Practicing Solicitor*)

QUALIFIED ACCOUNTANT

Mr. Kam Chun Ying, Francis (*Certified Public Accountant*)

薪酬委員會成員

任曉常先生(*主席*)
盧華威先生
靳景玉先生
黃 勇先生

提名委員會成員

張福倫先生(*主席*)
任曉常先生
靳景玉先生
劉 偉先生

戰略委員會成員

張福倫先生(*主席*)
陳 萍女士
楊 泉先生
黃 勇先生
王婷婷女士
任曉常先生
靳景玉先生
劉 偉先生

法定代表人

張福倫先生

公司秘書

趙凱珊女士(*執業律師*)

合資格會計師

甘俊英先生(*註冊會計師*)

CORPORATE INFORMATION

公司資料

AUTHORIZED REPRESENTATIVES AND CONTACT INFORMATION

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REGISTERED OFFICE

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HONG KONG SHARE REGISTRAR

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AUDITOR

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授權代表及聯絡資料

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核數師

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北大街8號
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LEGAL ADVISORS

Chiu & Co. (趙凱珊律師行) (*As to Hong Kong Laws*)
Beijing Zhong Lun (Chongqing) Law Firm (*As to Chinese Law*)

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

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WEBSITE OF THE COMPANY

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PRINCIPAL BANKER

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SHARE INFORMATION

Listing Place

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

Stock Code

02722

FINANCIAL YEAR END

31 December

法律顧問

趙凱珊律師行(香港法律)
北京市中倫(重慶)律師事務所(中國法律)

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股份資料

上市地點

香港聯合交易所有限公司(「聯交所」)

股份編號

02722

財務年結日期

十二月三十一日

RESULTS HIGHLIGHTS

業績摘要

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

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

- Revenue of the Group for the six months ended 30 June 2022 amounted to approximately RMB3,506.3 million, representing a decrease of approximately 7.2% from the corresponding period of last year.
- Gross profit of the Group for the six months ended 30 June 2022 amounted to approximately RMB615.9 million, representing a decrease of approximately 22.4% from the corresponding period of last year.
- Profit attributable to the shareholders of the Company for the six months ended 30 June 2022 amounted to approximately RMB176.4 million, representing an increase of approximately 27.5% from the corresponding period of last year.
- Basic earnings per share for the six months ended 30 June 2022 amounted to approximately RMB0.05, representing an increase of approximately 25% from the corresponding period of last year.
- Net assets per share for the six months ended 30 June 2022 amounted to approximately RMB2.13, representing an increase of 2.5% from the corresponding period of last year.
- 截至二零二二年六月三十日止六個月期間，本集團營業額達約人民幣3,506.3百萬元，比去年同期下降約7.2%。
- 截至二零二二年六月三十日止六個月期間，本集團毛利達約人民幣615.9百萬元，比去年同期下降約22.4%。
- 截至二零二二年六月三十日止六個月期間，本公司股東應佔利潤達約人民幣176.4百萬元，比去年同期上升約27.5%。
- 截至二零二二年六月三十日止六個月期間，每股基本盈利達約人民幣0.05元，比去年同期上升約25%。
- 截至二零二二年六月三十日止六個月期間，每股淨資產約人民幣2.13元，比去年同期上升2.5%。

CHAIRMAN'S STATEMENT

董事長報告



Dear shareholders,

The board of directors (the “Board”) of the Company announces the interim results of the Group for the six months ended 30 June 2022 (the “Period”). The Group’s interim results have not been audited but have been reviewed by the audit and risk management committee and the Company’s auditor, ShineWing Certified Public Accountants LLP.

致各位股東：

本公司董事會宣佈本集團截至二零二二年六月三十日止六個月(「本期間」)的中期業績。本集團之中期業績未經審計，但經審核與風險管理委員會及本公司核數師信永中和會計師事務所(特殊普通合伙)審閱。

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

In the first half of 2022, the global epidemic continued its assault, inflation rose, raw materials prices soared, conflict between the two major economies of China and the United States intensified, the pace of globalization was hindered, trade protectionism reared its head, and the global supply chain was restructured, as a result of which, together with the Russia-Ukraine conflict, the global economy showed more evident signs of recession and even depression, and the recovery process was further setback and remained unpredictable.

In the first half of the year, the recurring epidemic in China resulted in large-scale work and production suspension, supply chain disruptions, soaring raw material prices, logistics costs and energy costs, shrinking business activities, dampened investment and consumption, and notable abnormal movements and sharp declines in some industries. The Chinese government responded calmly. The central and local governments issued a multitude of investment, financial, and fiscal supportive policies, continuously consolidated "six stabilities" and "six guarantees", continued to ramp up intensity of macroeconomic adjustment, and accelerated the implementation of a package of policy measures. As a result, the epidemic situation generally improved, major economic indicators improved marginally, business activities resumed, and the overall recovery of the national economy accelerated. In the first half of the year, GDP grew by 2.5% year-on-year.

一、上半年國際國內形勢回顧

二零二二年上半年，全球疫情持續衝擊，通脹加劇，原材料大幅上漲，中美兩大經濟體衝突加劇，全球化步伐受阻，貿易保護主義抬頭，全球供應鏈重構，再疊加俄烏衝突，全球經濟衰退乃至進入蕭條的信號越發明顯，世界經濟復甦進程再受挫難測。

上半年，國內疫情反覆衝擊，大面積停工停產，供應鏈中斷，原材料價格、物流成本、能源成本大幅上漲，商務活動萎縮，投資消費放緩，部分行業出現明顯異動和大幅下滑。中國政府沉著應對，從中央到地方出台多項投資、金融、財政等支持政策，持續鞏固「六穩」、「六保」，宏觀經濟調節力度持續加大，一攬子政策措施加快落地生效，疫情形勢總體改善，主要經濟指標邊際改善，經營活動得以恢復，國民經濟總體恢復有所加快。上半年GDP同比增長2.5%。

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

In the first half of the year, faced with the triple pressure of shrinking demand, supply shock, and weakening expectations in the domestic economy, the Group overcame the impact of a wide variety of adverse factors such as adjustments in the wind power and auto industries, rising raw material and energy prices, and disrupted logistics, seized the opportunities arising from the formation of new development patterns by the state to actively expand the two core businesses of clean energy equipment and high-end intelligent equipment, expand the industries served and market shares, and continuously made innovation in intelligent and digital equipment in the field of industrial services. The Group carried out the key projects for the "14th Five-Year Plan" in an orderly manner, went all out to expand the market, adhered to innovation-driven development, continued to enhance its core competitiveness, and improved its sustainable development potential. In the first half of the year, the Group united the efforts to achieve better-than-expected business performance.

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

In the second half of the year, as the world economy is affected by the recurring epidemic, intensified inflation, a new round of trade protectionism, restructured global supply chain, and the approaching interest rate hikes, resulting in the trend of tightening policies in major economies, it is expected that the international economy will continue to decline in the second half of the year. Domestically, despite the recurring epidemic, the intertwining impacts of shrinking demand and disrupted supply and structural contradictions overlap with cyclical problems, the Chinese government remains confident, converts stress into motivation, combines stabilizing the overall economy and risk prevention, and constantly increase efforts in "six stabilities" and "six guarantees", so as to funnel policy dividends to the market in a more timely, accurate and effective manner, restore market confidence and promote stable and healthy development of the economy.

二、上半年本集團業績回顧

上半年，本集團受國內經濟需求收縮、供給衝擊、預期轉弱三重壓力，克服風電、汽車行業調整、原材料及能源價格上漲，及物流不暢等諸多不利因素影響，抓住國家構建新發展格局機遇，積極拓展清潔能源裝備、高端智能裝備兩大核心主業，擴大各行業領域以及市場份額，不斷創新工業服務領域智能化、數字化裝備。有序推進「十四五」重點項目，全力以赴開拓市場，堅持創新驅動，持續提升核心競爭力，提升可持續發展潛力。上半年，本集團戮力同心，業務表現好於預期。

三、下半年國際國內形勢展望

下半年，世界經濟受疫情反覆、通脹加劇、新一輪貿易保護主義抬頭、全球供應鏈重組、加息潮將至、帶來主要經濟體政策趨向收緊等因素影響，預計下半年國際經濟將持續衰退。反觀國內，儘管仍受疫情反覆、需求收縮與供給衝擊交織、結構性矛盾和週期性問題疊加等影響，中國政府充滿信心，將壓力轉化為動力，以穩住經濟大盤與防風險相結合，持續加大「六穩」「六保」工作力度，讓政策紅利更及時、更精準、更有效傳導到市場，恢復市場信心，推動經濟平穩健康發展。

IV. DEVELOPMENT STRATEGIES FOR THE SECOND HALF OF THE YEAR

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

In the second half of the year, the Group will continue to advance the "14th Five-Year Plan" and push forward various tasks in an orderly manner, unwaveringly strive for the goals set at the beginning of the year. With high-quality development as the theme, the Group will implement the new development concept in a complete, accurate and comprehensive manner. In accordance with the work requirements of "five focus and five special attentions" and focusing on the goals and tasks assigned by the Board at the beginning of the year, the Group will take proactive approach and perform its duties with due diligence, so as to achieve results in industrial development, capital operation, innovation drive, risk control and corporate governance, promote the high-quality development of the Group, and satisfactorily complete the key tasks in the second half of the year:

四、下半年發展策略

本集團下半年的發展策略及重點工作如下：

下半年，本集團持續推進「十四五」規劃，有序推進各項工作，錨定年初既定目標不動搖，以高質量發展為主題，完整、準確、全面貫徹新發展理念，按照「五圍繞五抓」工作要求，圍繞公司董事會年初下達各項目標任務，積極作為、履職盡責，在產業發展、資本運作、創新驅動、風險管控以及公司治理方面等抓出成效，推進本集團高質量發展，全面做好下半年重點工作：

KEY TASKS FOR THE SECOND HALF OF THE YEAR

(I) Aggressively secure market orders and strengthen operation control

First, fully focus on the market. The Group will closely follow national strategies such as “carbon peaking and carbon neutralization”, “Chengdu-Chongqing economic circle construction”, industrial machine tools, digital economy, and intelligent manufacturing, further promote strategic cooperation with benchmark companies in the industry, seize effective orders, improve existing business, and strengthen incremental business, in a bid to achieve new breakthroughs in the market. Second, strengthen refined operation management. The Group will satisfactorily carry out QCC activities and the skills competition, improve operation management level, strengthen the dynamic management of contracts, and facilitate the steady improvement of product quality and delivery capacity. The Group will continue to benchmark itself against industry leaders, identify disparities and make up for shortcomings to improve the level of refined management. The Group will also improve the digital and intelligent procurement transaction management and control system, and promote the launch and operation of the intelligent procurement platform in an orderly manner. Third, keep abreast with monetary policies and continue to improve the financing structure. The Group will strengthen the management and control of the “accounts receivable and inventory”, comprehensively deepen the cost reduction work, and mitigate the impact of adverse factors. The Group will strengthen the integration of business and finance and the construction of financial informatization to improve the financial management and control ability and risk management.

下半年重點工作

(一) 狠抓市場訂單，加強運行管控

一要全面抓市場，緊扣「碳達峰碳中和」「成渝雙城經濟圈建設」、工業母機、數字經濟、智能製造等國家戰略，深入推進與行業標桿企業的戰略合作，抓有效訂單，做精存量、做強增量，爭取市場新突破。二要強化精細管理，舉辦好QCC活動和技能大賽，提升營運管理水平，強化合同動態管理，促進產品質量和交付能力穩步提升。持續開展與行業龍頭對標工作，找差距、補短板，提升精細化管理水平。完善數字化智能化採購交易管控體系，有序推進智採平台上線運行。三要及時把握貨幣政策，持續改善融資結構，加強「兩金」管控，全面深化降本工作，化解不利因素衝擊；強化業財融合與財務信息化建設，提升財務管控能力和風險管理。

CHAIRMAN'S STATEMENT

董事長報告

(II) Promote industrial innovation and strengthen development driver

First, the Group will make reference to the “14th Five-Year Plan”, develop new industry pattern centering on the clean energies such as wind energy, nuclear energy, and hydrogen energy, speed up the research and demonstration of projects including energy storage and new materials, and promote the extension, supplementation and strengthening of the industrial chain, in order to continuously promote the formation of a new pattern with clustering of the clean energy industry, coordinated development of the industrial chain, and improvement of industrial structure system. Second, the Group will enhance the industry chain mapping of the Company, increase efforts in precision research and development, and promote the marketization of key new products. Third, the Group will accelerate the digital transformation and upgrade of the industry, optimize and improve the overall planning for the construction of the information system, and promote the improvement of the enterprise's intelligent manufacturing capabilities.

(III) Deepen resource integration and enhance corporate vitality

First, the Group will capitalize on its resource advantages in the field of clean energy to actively try to promote investment in the field of wind and solar energy. Second, in the field of new energy, the Group will strengthen cooperation with strategic partners on technology, research and development, marketing, management and other aspects to accelerate the market deployment of key projects. Third, the Group will speed up the integration of assets, revitalize resources, and promote the disposal and realization of idle assets. Fourth, the Group will continue to deepen the reform of human resources, improve the incentive and restraint and assessment and evaluation mechanisms, promote the construction of a talent sharing management platform and an integrated human resource information platform to form a new pattern where talent and intelligence gathering integrate with industrial transformation and upgrading to complement with each other and develop neck and neck.

(二) 推動產業創新，加強發展動能

一要對照「十四五」規劃，圍繞風能、核能、氫能等清潔能源新發展產業佈局，加快對儲能、新材料等項目的調研論證，推進產業延鏈、補鏈、強鏈，繼續推動形成清潔能源產業聚集、產業鏈條發展協同、工業產業結構體系完善的新格局。二要完善企業產業鏈圖譜，加大精準研發力度，推動重點新產品市場化步伐。三要加快推進產業數字化轉型升級，優化完善信息系統建設總體規劃，推動企業智能製造能力提升。

(三) 深化資源整合，增強企業活力

一是利用本集團在清潔能源領域的資源優勢，積極嘗試推進風光能源領域的投資。二是在新能源業務領域，加強同戰略合作夥伴在技術、研發、市場、管理等方面合作，加快重點項目市場佈局。三是加快資產整合，資源盤活，推進閒置資產處置變現。四是持續深化人力資源改革，完善激勵約束和考核評價機制，推進人才共享管理平台和人力資源信息一體化平台建設，形成人才智力聚集與產業轉型升級互促進進新格局。

(IV) Strengthen risk prevention and control to empower enterprise governance

First, the Group will prevent and mitigate major risks, improve the cross-departmental risk linkage mechanism, explore vertical linkages with subsidiaries, establish a risk catalog, improve risk identification and assessment standards, and promote the normalization of quarterly risk inspections. Second, the Group will further promote law-based governance of the enterprise, strictly implement the legal audit of the three key tasks, continuously strengthen the management of the signing and performance of major contracts of its subsidiaries, and carry out special inspections such as legal audit, law firm selection and engagement, and case management. Third, the Group will strictly abide by the latest regulatory requirements such as the Company Law and Listing Rules, and adequately conduct performance training of directors, supervisors and senior management. It will strictly disclose information, optimize the Company's ESG management framework, and continuously improve the Company's sustainable development capabilities. Fourth, the Group will comprehensively improve the Company's management level in terms of safety, environmental protection and occupational health, and prevent the occurrence of major accidents.

(四) 強化風險管控，賦能公司治理

一是防範化解重大風險，完善多部門風險聯動機制，探索與附屬公司的縱向聯動，建立風險目錄、健全風險識別和評估標準，推進常態化季度風險排查。二是深入推進依法治企，嚴格落實三項重點工作法律審核，持續加強對所屬公司重大合同簽訂和履行的管理，開展法律審查、律所選聘、案件管理等專項檢查。三是嚴格遵守《公司法》《上市規則》等最新監管要求，做好董監高履職培訓；嚴格信息披露，優化公司ESG管理框架，不斷提升公司可持續發展能力。四是全面提升公司安全、環保、職業健康管理水平，杜絕重特大事故發生。

CHAIRMAN'S STATEMENT 董事長報告

CONCLUSION

The Group will reaffirm its confidence, implement the “14th Five-Year Plan” and advance various tasks in an orderly manner. With economic work as the center, high-quality development as the theme, and reform and innovation as the fundamental driving force, the Group will coordinate epidemic prevention and control and operation management, earnestly implement the work requirements of “five focus and five special attentions”, shoulder national mission, and promote the high-quality development of the Group.

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

Zhang Fulun

Executive Director and Chairman

Chongqing, the PRC

24 August 2022

總結

本集團將堅定信心，落實「十四五」規劃，有序推進各項工作，以經濟工作為中心、高質量發展為主題、改革創新為根本動力，統籌疫情防控和經營管理，認真落實「五圍繞五抓」工作要求，承載國家使命，推動本集團高質量發展。

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

執行董事 董事長

張福倫

中國•重慶

二零二二年八月二十四日

MANAGEMENT'S DISCUSSION AND ANALYSIS

管理層討論及分析

BUSINESS PERFORMANCE

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

業務表現

下表載列於所示期間本集團主要業務經營分部應佔收入、毛利及分部業績：

		Revenue		Gross Profit		Segment Results	
		收入		毛利		分部業績	
		Period ended 30 June 截至六月三十日止期間		Period ended 30 June 截至六月三十日止期間		Period ended 30 June 截至六月三十日止期間	
		2022	2021	2022	2021	2022	2021
		二零二二年	二零二一年	二零二二年	二零二一年	二零二二年	二零二一年
(RMB in millions, except for percentage) (人民幣百萬元，百分比除外)							
Clean energy equipment business	清潔能源裝備業務						
Hydropower equipment	水力發電設備	111.5	150.4	21.8	30.3	(13.6)	(11.6)
Electrical wires and cables	電線電纜	915.2	914.9	137.5	106.4	48.8	46.3
General machinery	通用機械	1,061.1	1,374.7	83.3	319.4	(6.7)	15.3
Other products	其他產品	621.7	459.4	219.2	164.7	85.7	28.9
Total	合共	2,709.5	2,899.4	461.8	620.8	114.2	78.9
% of total	佔總額百分比	77.3%	76.7%	75.0%	78.2%	47.3%	47.9%
High-end smart manufacturing business	高端智能裝備業務						
CNC machine tools	數控機床	377.0	368.9	80.5	67.6	(37.7)	(86.5)
Steering systems	傳向系統	110.6	246.6	7.0	35.2	(8.8)	7.7
Other products	其他產品	264.4	234.2	42.3	45.2	16.3	14.2
Total	合共	752.0	849.7	129.8	148.0	(30.2)	(64.6)
% of total	佔總額百分比	21.4%	22.5%	21.0%	18.7%	(12.5%)	(39.2%)
Industrial services business	工業服務業務						
Trade	貿易	14.5	1.6	0.3	0.1	1.5	(9.4)
Financial	金融	27.1	27.7	22.6	23.3	21.2	16.9
Other services	其他服務	2.7	1.0	0.9	0.7	(3.0)	(4.0)
Total	合共	44.3	30.3	23.8	24.1	19.7	3.5
% of total	佔總額百分比	1.3%	0.8%	3.9%	3.0%	8.2%	2.1%
Headquarters	總部						
Total	合共	0.5	0.6	0.5	0.6	137.7	146.8
% of total	佔總額百分比	–%	–%	0.1%	0.1%	57.0%	89.2%
Total	總計	3,506.3	3,780.0	615.9	793.5	241.4	164.6

MANAGEMENT'S DISCUSSION AND ANALYSIS 管理層討論及分析

BUSINESS REVIEW AND OUTLOOK

Clean energy equipment (wind power blades, electrical wires and cables and materials, industrial pumps, industrial blowers, hydroelectric generation equipment, gas compressors and other businesses)

In the first half of 2022, the clean energy equipment segment of the Group seized the market opportunity, and industrial pumps business won the bids for large diaphragm pump orders of RMB180 million. The industrial blower business actively adjusted the market structure, achieving zero breakthrough in the carbon dioxide compressor market, and gas compressors business obtained shale gas orders of RMB74 million, which drove various businesses to achieve good growth. The electrical wire, cable and material business remained stable. However, the wind power blade business was affected by the large-scale adjustment of the unit power and models of wind turbine blades, and the export project of RMB320 million originally planned to be completed in the first half of the year was canceled due to the Russia-Ukraine conflict, resulting in a significant decline in the wind power blade business's performance. At the same time, the hydroelectric generation equipment business was affected by the epidemic, so the commencement of some projects and the delivery of their goods were delayed. Thus, the operating income of this segment reached approximately RMB2,709.5 million, representing a decrease of approximately 6.5% from the corresponding period of last year. During the Period, the gross profit of the clean energy equipment operating segment was approximately RMB461.8 million, a decrease of approximately RMB159.0 million or approximately 25.6% compared with approximately RMB620.8 million for the same period. For the six months ended 30 June 2022, the profit of the clean energy equipment operating segment was approximately RMB114.2 million, representing an increase of approximately RMB35.3 million or approximately 44.7% compared with approximately RMB78.9 million for the same period, which was mainly driven by the growth of the industrial pump business and the gas compressor business.

業務回顧與展望

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

二零二二年上半年，本集團的清潔能源裝備板塊把握市場機遇，工業泵業務中標大型隔膜泵訂單人民幣180百萬元，工業風機業務積極調整市場結構，在二氧化碳壓縮機市場實現零的突破，氣體壓縮機業務獲得頁岩氣訂單人民幣74百萬元，帶動各業務實現較好增長。電線電纜及材料業務保持平穩。但風電葉片業務受風電葉片機組功率及機型大型化調整，及俄烏衝突導致原計劃上半年完成的出口項目人民幣320百萬元取消等影響，業績出現較大幅度下滑。同時，水力發電設備業務受疫情影響，部分項目延遲開工或發貨。導致本板塊營業收入達約人民幣2,709.5百萬元，較去年同期下降約6.5%。在本期間，清潔能源裝備經營分部的毛利約人民幣461.8百萬元，較同期的約人民幣620.8百萬元，減少約人民幣159.0百萬元，減幅約25.6%。截至二零二二年六月三十日止六個月，清潔能源裝備經營分部的業績盈利約人民幣114.2百萬元，較同期約人民幣78.9百萬元，增加約人民幣35.3百萬元或約44.7%，主要是工業泵業務和氣體壓縮機業務增長拉動。

MANAGEMENT'S DISCUSSION AND ANALYSIS 管理層討論及分析

In the first half of the year, the high-pressure slurry diaphragm pump unit with a flow rate of 280m³/h and a pressure of 16Mpa which was self-developed by the industrial pump business was successfully commissioned and delivered to customers, breaking the foreign monopoly. The Group focused on the layout of hydrogen energy, energy storage and other fields, and the hydrogen energy project has been licensed and approved. The research and development and test of high-pressure oil-free hydrogen compressors and hydrogen refueling station complete sets of equipment for hydrogen production of the gas compressor business were completed. The preliminary line design of the key technical research of pumped storage equipment of the hydroelectric generation equipment business and the industrialization project has been completed. The wind power blade business successfully achieved the photovoltaic index of 200,000 kilowatts in Wuwei, Gansu. The first domestic million-ton CCUS (Carbon Capture, Utilization and Storage) project which was self-developed by the industrial blower business was successfully debugged at one time and put into operation. The "High-efficiency and energy-saving Ventilator and System" won the bronze medal in the 2nd National Machinery Industry Design Innovation Competition, and "A Blower and Air Conveying Equipment" won the 23rd China Patent Excellence Award.

With the gradual improvement of domestic epidemic prevention and control, a package of policies and measures to stabilize the economy will be implemented and come into effect. It is expected that the recovery of domestic economy will accelerate in the second half of the year. The industrial pump business will fully expand the incremental market of diaphragm pumps, the industrial blower business will focus on "double carbon" expansion, and the gas compressor business will accelerate the seizing of the hydrogen energy industry chain to achieve rapid growth. Under the support of incremental orders such as accelerating the production of special cable technical transformation projects, the electrical wire, cable and material business will remain stable. The wind power blade business will rebound compared with the first half of the year, driving this segment to remain basically stable throughout the year.

上半年工業泵業務自主研發的流量280m³/h、壓力16Mpa高壓礦漿隔膜泵機組試車成功並交付客戶，打破國外壟斷。重點佈局氫能、儲能等領域，氫能項目完成立項審批。氣體壓縮機業務制氫高壓無油氫氣壓縮機、加氫站成套設備完成研發試驗。水力發電設備業務抽水蓄能裝備關鍵技術攻關及產業化項目完成初步型線設計。風電葉片業務成功取得甘肅武威20萬千瓦光伏指標。工業風機業務自主研發的國內首套百萬噸級CCUS（碳捕獲、利用與封存）項目一次性調試成功並投運，「高效節能通風機及系統」獲得第2屆全國機械工業設計創新大賽銅獎，「一種風機及輸風設備」獲得第23屆中國專利優秀獎。

隨著國內疫情防控形勢逐步向好，穩經濟一攬子政策措施加快落地生效，預計下半年國內經濟有望加快復甦，工業泵業務全力拓展隔膜泵增量市場、工業風機業務圍繞「雙碳」拓增量、氣體壓縮機業務加快搶佔氫能產業鏈，實現較快增長。電線電纜及材料業務加快特種電纜技改項目投產等增量訂單支撐下，保持穩定。風電葉片業務將較上半年回升，帶動該板塊全年保持基本穩定。

MANAGEMENT'S DISCUSSION AND ANALYSIS

管理層討論及分析

In addition, Chongqing Cummins Engine Company Limited (“Chongqing Cummins”), a joint venture of the Company, is principally engaged in the production of high-horsepower diesel engine. The Group entered into the Chongqing Cummins joint venture contract, articles of association and related ancillary agreement with China Cummins, which planned the joint development and extended the joint venture period to 2040. For details, please refer to the announcement published on the website of the Stock Exchange on 17 May 2022.

In the first half of the year, Chongqing Cummins paid attention to and increased R&D investment, continuously maintained the leading technology and R&D strength in the industry, and promoted the core competitiveness of the market under the guidance of new products and customized products. Chongqing Cummins successfully recommended QSK38 as the preferred product for 1,000kW high-voltage mobile power vehicles, and became the preferred supplier of the State Grid and the Southern Power Grid. At the same time, the second phase of the new high-horsepower engine factory has been put into operation, and the production capacity was gradually being released. The operating performance exceeded the expectation in the first half of the year. It is expected that the operating performance of such business will remain stable in the second half of the year.

此外，重慶康明斯發動機有限公司（「重慶康明斯」）為本公司所屬合營企業，主營生產大馬力柴油發動機。本集團與康明斯中國簽訂重慶康明斯合資合同和公司章程以及相關附屬協議，規劃了共同發展方向，將合資期限延長至2040年。有關詳情載於2022年5月17日聯交所網站公告內。

上半年重慶康明斯重視並加大研發投入，持續保持行業領先的技術及研發實力，以新產品、定制化的產品為引導，提升市場核心競爭力。成功推介QSK38定型成為適配1,000kW高壓移動電源車首選產品，成為國家電網、南方電網優選供應商。同時，大馬力發動機新工廠二期已經營運投產，產能逐漸釋放。上半年經營業績超預期計劃。預計下半年該業務經營業績將保持平穩。

High-end smart equipment (smart machine tools, smart equipment system integration, smart electronics, etc.)

In the first half of 2022, the intelligent equipment system integration and intelligent electronic business of the Group's high-end intelligent equipment segment built a diversified customer structure, successfully developed a number of new customers such as Wuhan Tianyu and Chongqing Mcloud Tech, and achieved more than double-digit growth in new orders, driving the steady improvement of operating efficiency. Affected by the adjustment of the automobile industry and the epidemic, the domestic CNC machine tool business actively grasped opportunities in the new energy market, the gear grinding machine achieved strong support and the operating income remained stable. However, the operating income of this segment amounted to approximately RMB752.0 million due to the decline in other relevant business representing a decrease of approximately 11.5% over the same period of last year. During the Period, the gross profit of the high-end smart equipment operating segment was approximately RMB129.8 million, representing a decrease of approximately RMB18.2 million or 12.3% compared with approximately RMB148.0 million for the same period. For the six months ended 30 June 2022, the loss of the high-end smart equipment operating segment was approximately RMB30.2 million, showing a significant decrease in loss of approximately RMB34.4 million as compared with a loss of approximately RMB64.6 million for the same period, mainly due to the active adjustment of the product structure in the market with respect of CNC machine tools business.

高端智能裝備(智能機床、智能裝備系統集成及智能電子等業務)

二零二二年上半年，本集團的高端智能裝備板塊的智能裝備系統集成及智能電子業務打造多元化客戶結構，成功開發武漢天喻、重慶雲銘科技等多家新客戶，新增訂單實現兩位數以上增長，帶動經營效益得到穩步提升。受汽車行業調整以及疫情影響，國內數控機床業務積極把握新能源市場機遇，磨齒機實現有力支撐，營業收入保持穩定，但其他相關業務有所下降導致該板塊整體營業收入達約人民幣752.0百萬元，較上年同期降幅達約11.5%。在本期間，高端智能裝備經營分部的毛利約人民幣129.8百萬元，較同期約人民幣148.0百萬元，減少約人民幣18.2百萬元或12.3%。截至二零二二年六月三十日止六個月高端智能裝備經營分部的業績虧損約人民幣30.2百萬元，較同期虧損約人民幣64.6百萬元，大幅減少虧損約人民幣34.4百萬元，主要是數控機床業務積極調整市場產品結構所致。

MANAGEMENT'S DISCUSSION AND ANALYSIS

管理層討論及分析

In the first half of the year, the intelligent equipment system integration and intelligent electronic business was promoted in the "Industry Innovation Industrial Internet Platform", providing digital solutions for small and medium-sized enterprises. The Group completed the key technology research of large-scale equipment welding, successfully built a set of test prototype, focused on the research and development of robot application technologies such as machine welding and laser processing, and expanded to form industrial solutions such as flexible manufacturing. The CNC machine tool business promoted the research and development of high-end gear grinding machines, friction welding and other new products, expanded products such as wind power blade puncher and diamond wire silicon slicer, and expanded the market to the new energy field.

In the second half of the year, the Group will seize the opportunity of the recovery of the traditional automobile market, accelerate the market expansion of CNC machine tools, and at the same time, rely on the growth opportunity of new energy vehicles to vigorously expand the markets of gear grinding machines, friction welding, etc. Intelligent equipment system integration, intelligent electronics and other businesses will accelerate the research and development and application of energy storage and system integration, and promote the implementation of energy storage demonstration projects. The foreign screw machine tool business accelerates new product research and development and market promotion. It is expected that this segment will remain stable throughout the year.

上半年，智能裝備系統集成及智能電子業務在「行業創新工業互聯網平台」實現市場推廣，為中小企業提供數字化解決方案；完成大型裝備焊接關鍵技術攻關，成功搭建1套測試樣機；重點研發機器焊接、激光加工等機器人應用技術，拓展形成柔性製造等行業解決方案。數控機床業務推進高端磨齒機、摩擦焊等新產品研發，拓展風電葉片打孔機、金剛線硅片切片機等產品，向新能源領域拓展市場。

下半年，本集團將把握傳統汽車市場回暖機遇，加快數控機床業務市場拓展力度，同時依託新能源汽車增長機遇，大力拓展磨齒機、摩擦焊等市場。智能裝備系統集成及智能電子等業務加快儲能及系統集成研發和應用，推動儲能示範項目落地。國外螺桿機床業務加快新產品研發及市場推廣。預計該板塊全年將保持平穩。

Industrial services (industrial empowerment, financing, centralized procurement, etc.)

In the first half of 2022, the industrial empowerment, financing, centralized procurement business maintained stable, thus, the operating income of this segment reached approximately RMB44.3 million, representing an increase of approximately 46.2% over the same period of last year, mainly due to the increase in the external business. During the Period, the gross profit of the industrial services operating segment was approximately RMB23.8 million, a slight decrease of approximately RMB0.3 million or approximately 1.2% compared with approximately RMB24.1 million for the same period. For the six months ended 30 June 2022, the results of the industrial services operating segment was approximately RMB19.7 million, an increase of approximately RMB16.2 million or approximately 462.9% compared with approximately RMB3.5 million for the same period.

The industrial empowerment business persisted in innovation. The Group paid attention to the improvement of R&D capability, gradually consolidating its soft power, and was recognized by Chongqing Small and Medium-sized Enterprise Technology Research and Development Center. The Group carried out the construction of the secondary analytic node platform of industrial Internet, successfully passed the review by Chongqing Economy and Informatization Commission and Chongqing Communications Administration.

In the second half of the year, the industrial empowerment business will intensify the development of digital service market. The Group will pay close attention to the informatization construction projects of Great Chongqing, and at the same time, promote the implementation of the Inner Mongolia electric power operation and maintenance and research and development project, and strive for multi-channel and multi-dimensional market breakthroughs. The Group will pay close attention to the demand of rail transit construction. The financial business will strengthen financial innovation and improve service capacities. The centralized procurement business will promote the full launch of the digital intelligent procurement management platform. It is expected that this segment will remain stable throughout the year.

工業服務業務(工業賦能、金融、集採等業務)

二零二二年上半年，工業賦能、金融、集採業務保持平穩，帶動該板塊實現營業收入約人民幣44.3百萬元，較去年同期增幅約46.2%，主要是對外業務增加所致。在本期間，工業服務經營分部的毛利約人民幣23.8百萬元，較同期約人民幣24.1百萬元，微降約人民幣0.3百萬元，降幅約1.2%。截至二零二二年六月三十日止六個月，工業服務經營分部的業績約人民幣19.7百萬元，較同期約人民幣3.5百萬元，增加約人民幣16.2百萬元，增幅約462.9%。

工業賦能業務堅持創新，注重研發能力提升，逐步夯實企業軟實力，榮獲重慶市中小企業技術研發中心認定。開展工業互聯網二級解析節點平台建設，成功通過重慶市經信委和通管局評審，獲得項目建設資格認定。

下半年，工業賦能業務將加大數字化服務市場開拓力度，緊盯大重慶信息化建設項目，同時推動內蒙古電力運維研發項目落地，爭取多渠道多維度的市場突破。緊盯軌道交通建設需求。金融業務強化金融創新，提高服務能力。集採業務推動數智採購管理平台全面上線。預計該板塊全年將保持穩定。

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RESULTS OVERVIEW

SALES

For the six months ended 30 June 2022, the Group's total revenue amounted to approximately RMB3,506.3 million, a decrease of approximately 7.2% as compared with approximately RMB3,780.0 million for the same period of last year.

In general, revenue of the clean energy equipment segment was approximately RMB2,709.5 million (accounting for approximately 77.3% of the total revenue), representing a decrease of approximately 6.5%; revenue of the high-end smart manufacturing segment was approximately RMB752.0 million (accounting for approximately 21.4% of the total revenue), representing a decrease of approximately 11.5%; revenue of the industrial service segment was approximately RMB44.3 million (accounting for approximately 1.3% of the total revenue), representing an increase of approximately 46.2%.

During the Period, the decline in sales revenue of the clean energy equipment segment was mainly due to the impact of the upsizing of unit power and models of wind power blades and the Russia-Ukraine conflict on wind power blade business. The decrease in revenue from the high-end smart manufacturing segment was mainly due to the impact of adjustment of the automobile industry and the epidemic, resulting in a significant decrease in revenue from this segment. The growth in revenue in the industrial services segment was mainly attributable to the increase in the external business. It is expected that the overall operating performance of the Group for the whole year of 2022 will achieve a steady growth.

There has been no significant change in the possible future development of the Group's business and the Group's outlook for the financial year of 2022 since the publication of the Group's annual report for the year ended 31 December 2021.

經營回顧

銷售

截至二零二二年六月三十日止六個月，本集團的營業總額約人民幣3,506.3百萬元，較去年同期的約人民幣3,780.0百萬元，下降約7.2%。

整體而言，清潔能源裝備板塊的營業額約人民幣2,709.5百萬元(佔營業總額約77.3%)下降約6.5%；高端智能製造板塊的營業額約人民幣752.0百萬元(佔營業總額約21.4%)，下降約11.5%；工業服務板塊的營業額約人民幣44.3百萬元(佔營業總額約1.3%)，增長約46.2%。

本期間，清潔能源裝備板塊業務銷售收入下降，主要是風電葉片業務受風電葉片機組功率及機型大型化調整，及俄烏沖突影響所致。高端智能板塊收入下降，主要是受汽車行業調整以及疫情影響，該板塊收入大幅下降。工業服務板塊業務收入上升，主要是對外業務增加。預計二零二二年本集團全年整體經營業績可以實現平穩增長。

自二零二一年十二月三十一日止本集團年度報告刊發後，本集團業務日後可能的發展和本集團對二零二二年會計年度的展望，並無重大變動。

GROSS PROFIT

The gross profit for the six months ended 30 June 2022 was approximately RMB615.9 million, showing a decrease of approximately RMB177.6 million or approximately 22.4% as compared with approximately RMB793.5 million for the same period of last year, which was mainly due to the decrease in revenue from wind power blade business affected by the upsizing of unit power and models of wind power blades as well as the Russia-Ukraine conflict, resulting in a decrease in the overall gross profit margin of 3.4 percentage points as compared with the same period of last year. The Group's gross profit margin is expected to remain stable in the second half of 2022.

GAIN ON DISPOSAL OF ASSETS

Gain on disposal of assets for the six months ended 30 June 2022 was approximately RMB117.5 million, showing a significant increase of approximately RMB116.6 million as compared with approximately RMB0.9 million for the same period of last year, which was mainly attributable to gains from disposal of the land with respect to the high-end smart equipment business and clean energy equipment segment during the Period. Details are set out in Note VI.59 to the interim condensed consolidated financial statements.

OTHER INCOME

Other income for the six months ended 30 June 2022 was approximately RMB35.6 million, showing an increase of approximately RMB1.7 million or approximately 5% as compared with approximately RMB33.9 million for the same period of last year, mainly due to an increase in government subsidies income during the Period.

毛利

截至二零二二年六月三十日止六個月的毛利約人民幣615.9百萬元，較去年同期的約人民幣793.5百萬元，減少約人民幣177.6百萬元，降幅約22.4%，主要是風電葉片業務受風電葉片機組功率及機型大型化調整及俄烏衝突影響，收入減少，導致整體毛利率較去年同期下調3.4個百分點。預計二零二二年下半年本集團的毛利率將保持基本穩定。

資產處置收益

截至二零二二年六月三十日止六個月的資產處置收益約人民幣117.5百萬元，較去年同期的約人民幣0.9百萬元，大幅增加約人民幣116.6百萬元，主要是在本期間高端智能裝備業務和清潔能源業務板塊處置土地收益增長所致。有關詳情載於中期簡明合併財務數據附註六、59內。

其他收益

截至二零二二年六月三十日止六個月的其他收益約人民幣35.6百萬元，較去年同期的約人民幣33.9百萬元，增加約人民幣1.7百萬元，增幅約5%，主要在本期間政府補助收入增加所致。

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SELLING AND ADMINISTRATIVE EXPENSES

The selling and administrative expenses for the six months ended 30 June 2022 were approximately RMB412.9 million, showing a decrease of approximately RMB69.1 million or approximately 14.3% as compared with approximately RMB482.0 million for the same period of last year. The ratio of selling and administrative expenses to sales decreased from approximately 12.8% in the same period last year to approximately 11.8%. A year-on-year decrease in selling expenses of approximately RMB35.0 million was mainly due to the decrease in "3-Aspect-Warranty" fees and labour costs while a year-on-year decrease in administrative expenses of approximately RMB34.1 million was mainly attributable to the decrease in labour costs and relevant costs paid for the termination of contractual labour relationship.

OPERATING PROFIT

The operating profit for the six months ended 30 June 2022 was approximately RMB241.4 million, showing an increase of approximately RMB76.8 million or approximately 46.7% as compared with approximately RMB164.6 million for the same period of last year.

NET FINANCE COSTS

The net interest expenses for the six months ended 30 June 2022 was approximately RMB15.9 million, representing a sharp decrease of approximately RMB27.7 million or approximately 63.5% as compared to approximately RMB43.6 million for the same period of last year, primarily due to the increase in exchange gains and reduction of finance cost. Details are set out in Note VI.53 to the interim condensed consolidated financial statements.

銷售及管理費用

截至二零二二年六月三十日止六個月的銷售及管理費用約人民幣412.9百萬元，較去年同期的約人民幣482.0百萬元，減少約人民幣69.1百萬元，減幅約14.3%。銷售及管理費用佔銷售額的比率由去年同期的約12.8%下降至約11.8%，銷售費用同比减少約人民幣35.0百萬元，主要是「三包」費用和人工成本下降所致；以及管理費用同比减少約人民幣34.1百萬元，主要是人工成本和解除勞動合同關係支付的相應費用下降所致。

營業利潤

截至二零二二年六月三十日止六個月的營業利潤約人民幣241.4百萬元，較去年同期的約人民幣164.6百萬元，增加約人民幣76.8百萬元，增加約46.7%。

融資成本淨額

截至二零二二年六月三十日止六個月的淨利息開支約人民幣15.9百萬元，較去年同期的約人民幣43.6百萬元，大幅減少約人民幣27.7百萬元，減幅約63.5%，主要是兌匯收益增加及融資成本降低所致。有關詳情載於中期簡明合併財務數據附註六、53內。

INVESTMENT INCOME

For the six months ended 30 June 2022, the Group's investment income was approximately RMB156.9 million, representing a decrease of approximately RMB12.8 million or 7.5% as compared with approximately RMB169.7 million for the same period of last year. This is mainly due to the decrease in results of related associates as compared with the same period of last year resulting from the adjustment of the automobile industry. Details are set out in Note VI.55 to the interim condensed consolidated financial statements.

INCOME TAX EXPENSES

The income tax expenses for the six months ended 30 June 2022 were approximately RMB50.0 million, representing a significant increase of approximately RMB33.7 million as compared with approximately RMB16.3 million for the same period of last year, which was mainly due to the increase in profits for the Period and the failure of wind power blades business segment to obtain the tax preferences policy of additional tax deduction for research and development expenses in the final re-application of tax assessment in the place where it is registered. Details are set out in Note VI.62 to the interim condensed consolidated financial statements.

PROFIT ATTRIBUTABLE TO SHAREHOLDERS

Profit attributable to shareholders for the Period was approximately RMB176.4 million, representing an increase of approximately RMB38.0 million or approximately 27.5% as compared with approximately RMB138.4 million for the same period of last year. Earnings per share increased from approximately RMB0.04 in the same period last year to approximately RMB0.05 in the Period.

投資收益

截至二零二二年六月三十日止六個月，本集團投資收益約人民幣156.9百萬元，較去年同期的約人民幣169.7百萬元，下降約人民幣12.8百萬元或7.5%。主要是汽車行業調整導致相關聯營公司業績較去年同期減少所致。有關詳情載於中期簡明合併財務數據附註六、55內。

所得稅開支

截至二零二二年六月三十日止六個月，所得稅開支約人民幣50.0百萬元，較去年同期的約人民幣16.3百萬元，大幅增加約人民幣33.7百萬元，主要是當期利潤增加及風電葉片業務板塊最終重申評稅未能享有註冊所在地研發費用加計扣除稅收優惠政策所致。有關詳情載於中期簡明合併財務數據附註六、62內。

股東應佔利潤

在本期內股東應佔利潤約人民幣176.4百萬元，較去年同期的約人民幣138.4百萬元，增長約人民幣38.0百萬元，增幅約27.5%。每股盈利由去年同期的約人民幣0.04元上升至在本期內的約人民幣0.05元。

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SECURED ASSETS

As at 30 June 2022, approximately RMB474.7 million of the Group was deposited with the banks with pledge or restriction for use. In addition, certain bank borrowings of the Group were secured by certain certificates of deposit, land use rights, properties, plant and equipment and investment properties of the Group, and other assets of the Group, which had a net book value of approximately RMB220.3 million as at 30 June 2022. Restricted notes receivable of certain subsidiaries of the Group by pledging notes with banks and financial institutes amounted to approximately RMB98.2 million.

CASH FLOW

As at 30 June 2022, the cash and bank deposits (including restricted cash) of the Group amounted to approximately RMB2,509.7 million (31 December 2021: approximately RMB2,178.9 million), representing an increase of approximately RMB330.8 million or approximately 15.2%.

During the Period, the Group had a net cash flow generated from operating activities of approximately RMB250.6 million (approximately RMB-128.5 million for the same period of last year), a net cash flow generated from investing activities of approximately RMB92.8 million (approximately RMB126.2 million for the same period of last year), and a net cash flow generated from financing activities of approximately RMB-138.0 million (approximately RMB17.2 million for the same period of last year).

資產擔保

於二零二二年六月三十日，本集團銀行存款中有質押或受限制使用存款為約人民幣474.7百萬元。此外，本集團部分銀行借款以本集團若干定期存單、土地使用權、不動產、工廠及設備、投資物業及本集團其它資產作質押，於二零二二年六月三十日抵押品及質押品的賬面淨值為約人民幣220.3百萬元。本集團部分公司通過向銀行金融機構質押票據方式開票受限制應收票據約人民幣98.2百萬元。

流動資金情況

本集團於二零二二年六月三十日的現金及銀行存款(包括受限制現金)共約人民幣2,509.7百萬元(二零二一年十二月三十一日：約人民幣2,178.9百萬元)，增加約人民幣330.8百萬元或約15.2%。

在本期間，本集團經營活動產生的現金流量淨額約人民幣250.6百萬元(去年同期約人民幣-128.5百萬元)。投資活動產生的現金流量淨額約人民幣92.8百萬元(去年同期約人民幣126.2百萬元)。籌資活動產生的現金流量淨額約人民幣-138.0百萬元(去年同期約人民幣17.2百萬元)。

ACCOUNTS RECEIVABLES AND OTHER RECEIVABLES

As at 30 June 2022, the total accounts receivables and other receivables of the Group amounted to approximately RMB3,932.5 million, showing an increase of approximately RMB465.4 million as compared with approximately RMB3,467.1 million as at 31 December 2021, which was mainly due to an increase of approximately RMB235.8 million in the electrical wires and cables business, and an increase of approximately RMB216.6 million in the wind power blades business. Details of aging analysis of accounts receivables and notes receivable are set out in Notes VI.5 and VI.8 to the interim condensed consolidated financial statements.

ACCOUNTS PAYABLES AND OTHER PAYABLES

As at 30 June 2022, the total accounts payables and other payables of the Group amounted to approximately RMB2,488.7 million, showing an increase of approximately RMB181.9 million as compared with approximately RMB2,306.8 million as at 31 December 2021, which was mainly due to an increase in dividends payable and the growth of the industrial pump business. Details of accounts payables and other payables are set out in Notes VI.31 and VI.35 to the interim condensed consolidated financial statements.

ASSETS AND LIABILITIES

As at 30 June 2022, the total assets of the Group amounted to approximately RMB16,813.6 million, showing an increase of approximately RMB78.2 million as compared with approximately RMB16,735.4 million as at 31 December 2021. The total current assets amounted to approximately RMB10,791.0 million, showing a decrease of approximately RMB58.7 million as compared with approximately RMB10,849.7 million as at 31 December 2021, accounting for approximately 64.2% of the total assets (31 December 2021: approximately 64.8%). However, the total non-current assets amounted to approximately RMB6,022.6 million, showing an increase of approximately RMB136.9 million as compared with approximately RMB5,885.7 million as at 31 December 2021, accounting for 35.8% of the total assets (31 December 2021: approximately 35.2%).

應收賬款及其他應收款

於二零二二年六月三十日，本集團應收賬款及其他應收賬款資產總額約人民幣3,932.5百萬元，較二零二一年十二月三十一日的約人民幣3,467.1百萬元，增長約人民幣465.4百萬元。主要是電線電纜業務增加約人民幣235.8百萬元，及風電葉片業務增加約人民幣216.6百萬元所致。有關應收賬款及應收票據的賬齡分析詳細載於中期簡明合併財務數據附註六、5及六、8內。

應付賬款及其他應付款

於二零二二年六月三十日，本集團應付賬款及其他應付款總額約人民幣2,488.7百萬元，較二零二一年十二月三十一日的約人民幣2,306.8百萬元，增長約人民幣181.9百萬元。主要是應付股利增加及工業泵業務增加所致。有關應付賬款及其他應付款詳細載於中期簡明合併財務數據附註六、31及六、35內。

資產與負債

於二零二二年六月三十日，本集團資產總額約人民幣16,813.6百萬元，較二零二一年十二月三十一日的約人民幣16,735.4百萬元，增長約人民幣78.2百萬元。流動資產總額約人民幣10,791.0百萬元，較二零二一年十二月三十一日約人民幣10,849.7百萬元，減少約人民幣58.7百萬元，佔資產總額的約64.2%（二零二一年十二月三十一日：約64.8%）。然而，非流動資產總額約人民幣6,022.6百萬元，較二零二一年十二月三十一日的約人民幣5,885.7百萬元，增長約人民幣136.9百萬元，佔資產總額的35.8%（二零二一年十二月三十一日：約35.2%）。

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As at 30 June 2022, the total liabilities of the Group amounted to approximately RMB8,955.9 million, showing an increase of approximately RMB34.2 million as compared with approximately RMB8,921.7 million as at 31 December 2021. The total current liabilities amounted to approximately RMB6,777.6 million, showing an increase of approximately RMB188.0 million as compared with approximately RMB6,589.6 million as at 31 December 2021, accounting for approximately 75.7% of the total liabilities (31 December 2021: approximately 73.9%). However, the total non-current liabilities amounted to approximately RMB2,178.3 million, showing a decrease of approximately RMB153.7 million as compared with approximately RMB2,332.0 million as at 31 December 2021, accounting for approximately 24.3% of the total liabilities (31 December 2021: approximately 26.1%).

As at 30 June 2022, the net current assets of the Group amounted to approximately RMB4,013.4 million, showing a decrease of approximately RMB246.7 million as compared with approximately RMB4,260.1 million as at 31 December 2021.

CURRENT RATIO

As at 30 June 2022, the current ratio (the ratio of current assets divided by current liabilities) of the Group was 1.59:1 (31 December 2021: 1.65:1).

GEARING RATIO

As at 30 June 2022, by dividing borrowings by total capital, the gearing ratio of the Group was 26.8% (31 December 2021: 27%).

INDEBTEDNESS

As at 30 June 2022, the Group had an aggregate bank and other borrowings of approximately RMB2,878.0 million, representing a decrease of approximately RMB17.9 million as compared with approximately RMB2,895.9 million as at 31 December 2021.

於二零二二年六月三十日，本集團負債總額約人民幣8,955.9百萬元，較二零二一年十二月三十一日的約人民幣8,921.7百萬元，增長約人民幣34.2百萬元。流動負債總額約人民幣6,777.6百萬元，較二零二一年十二月三十一日的約人民幣6,589.6百萬元，增長約人民幣188.0百萬元，佔負債總額的約75.7%（二零二一年十二月三十一日：約73.9%）。然而，非流動負債總額約人民幣2,178.3百萬元，較二零二一年十二月三十一日的約人民幣2,332.0百萬元，減少約人民幣153.7百萬元，佔負債總額的約24.3%（二零二一年十二月三十一日：約26.1%）。

於二零二二年六月三十日，本集團流動資產淨值約人民幣4,013.4百萬元，較二零二一年十二月三十一日的約人民幣4,260.1百萬元，減少約人民幣246.7百萬元。

流動比率

於二零二二年六月三十日，本集團的流動比率（即流動資產除以流動負債之比率）為1.59：1（二零二一年十二月三十一日的1.65：1）。

負債比率

於二零二二年六月三十日，本集團的負債比率按借款除以總資本計算，負債比率為26.8%（二零二一年十二月三十一日：27%）。

借款情況

於二零二二年六月三十日，本集團的銀行及其他借款總額約人民幣2,878.0百萬元，較二零二一年十二月三十一日的約人民幣2,895.9百萬元，減少約人民幣17.9百萬元。

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Borrowings repayable by the Group within one year amounted to approximately RMB1,093.0 million, representing an increase of approximately RMB165.3 million as compared with approximately RMB927.7 million as at 31 December 2021. Borrowings repayable after one year amounted to approximately RMB1,785.0 million, representing a decrease of approximately RMB183.2 million as compared with approximately RMB1,968.2 million as at 31 December 2021.

SIGNIFICANT EVENTS

Events in the Period

The 2021 Annual General Meeting of the Company held on 23 June 2022 has considered and approved the following matters:

- (I) Re-election of Directors (please refer to the circular published on the website of the Stock Exchange on 24 May 2022 for details)
- (II) Re-election of Supervisors (please refer to the circular published on the website of the Stock Exchange on 24 May 2022 for details)
- (III) Appointment of Non-executive Director

The appointment of Ms. Wang Tingting as the non-executive director, for a term commencing from the date of the meeting until the expiration of the sixth session of the Board. The Board was authorized to determine the remuneration of such director pursuant to the Administrative Measures on Directors' and Supervisors' Remuneration passed at the 2021 annual general meeting and to enter into service contract with such director on and subject to such terms and conditions as the Board shall think fit and to do all such acts and things to give effect to such matters (please refer to the announcement published on the website of the Stock Exchange on 23 June 2022 for details).

本集團須於一年內償還的借款約人民幣1,093.0百萬元，較二零二一年十二月三十一日的約人民幣927.7百萬元，增長約人民幣165.3百萬元。須於一年後償還的借款約人民幣1,785.0百萬元，較二零二一年十二月三十一日的約人民幣1,968.2百萬元，減少約人民幣183.2百萬元。

重大事項

本期間事項

本公司於二零二二年六月二十三日召開二零二一年度股東週年大會審議批准以下事項：

- (一) 換屆選舉董事(有關詳情載於二零二二年五月二十四日聯交所網站通函內)
- (二) 換屆選舉監事(有關詳情載於二零二二年五月二十四日聯交所網站通函內)
- (三) 委任非執行董事

委任王婷婷女士為非執行董事，任期自該會議之日起至本公司第六屆董事會任期屆滿為止。並授權董事會根據2021年度股東週年大會通過的董事監事薪酬管理辦法釐定各董事之薪酬及以董事會認為合適之條款及條件與各董事訂立受該等條款及條款所限之服務協議，及作出實行該等事宜所需之一切行動及事情(有關詳情載於二零二二年六月二十三日聯交所網站公告內)。

MANAGEMENT'S DISCUSSION AND ANALYSIS

管理層討論及分析

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

SUBSEQUENT EVENTS

The Group had no significant subsequent events.

CONTINGENT LIABILITIES

As at 30 June 2022, the Group had no significant contingent liabilities.

CAPITAL EXPENDITURE

During the Period, the total capital expenditure of the Group was approximately RMB142.0 million, which was principally used for plant expansion, improvement of production technology and equipment upgrade and capacity improvement (for the six months ended 30 June 2021: approximately RMB51.9 million).

TREASURY POLICIES

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

除上文所披露者，期間內本公司並無任何其它重大須予披露。

本期間之後事項

本集團並無任何本期間之後重大事項。

或有負債

於二零二二年六月三十日，本集團並無重大或有負債。

資本開支

在本期間，本集團資本開支總額約人民幣142.0百萬元，主要用於擴展廠房、生產技術的提升、生產設備的升級和產能的提升(截至二零二一年六月三十日止六個月約人民幣51.9百萬元)。

財資政策

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

RISK OF FOREIGN EXCHANGE

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

EMPLOYEES

As at 30 June 2022, the Group had a total of 7,859 employees (30 June 2021: a total of 7,416 employees). The Group will continue to upgrade its technical talent base, foster and recruit technical and management personnel possessed with extensive professional experiences, optimize the distribution system that links with the remuneration and performance reviews, improve training supervision on safety so as to ensure employees' safety and maintain good and harmonious employee-employer relations.

匯率波動風險

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

員工

於二零二二年六月三十日，本集團擁有僱員共7,859人(二零二一年六月三十日共7,416人)。本集團繼續推動技術人才升級，培育招聘富有技術及管理經驗的技術和管理人才，完善薪酬表現掛鉤的分配體系，加強安全培訓督導，保障員工安全和保持良好和諧勞資關係。

OTHER INFORMATION

其他數據

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

As at 30 June 2022, so far as the directors are aware, the following persons (not being a director, chief executive or supervisor of the Company) had interests in the shares of the Company as recorded in the register required to be kept under section 336 of the Securities and Futures Ordinance (the "SFO"):

主要股東及其他人士於股份及相關股份的權益

截至二零二二年六月三十日止，據董事所知，下列各名人士（並非本公司的董事、行政總裁或監事）於本公司的股份中擁有權益，而該等權益根據證券及期貨條例第336條的規定存放於當中所述登記冊：

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

每股面值人民幣1.00元的本公司內資股的好倉

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

(L) Long Position

(L) 指 好倉

OTHER INFORMATION
其他數據

H shares of the Company with par value of RMB1.00 each

本公司每股面值人民幣1.00元的H股股份

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

Notes:

- (1) As Chongqing Machinery and Electronics Holding (Group) Co., Ltd. and Chongqing Yufu Capital Operation Group Co., Ltd. are wholly owned by Chongqing State-owned Assets Supervision and Administration Commission, Chongqing State-owned Assets Supervision and Administration Commission is deemed to be interested in 1,924,225,189 domestic shares and 92,670,000 H shares as well as 232,132,514 domestic shares of the Company held by the two companies respectively.
- (2) Chongqing Construction Engineering Group Corporation Limited is held as to 76.53% by Chongqing State-owned Assets Supervision and Administration Commission through its wholly-owned subsidiary, Chongqing Construction Investment Holding Co., Ltd. Therefore, Chongqing State-owned Assets Supervision and Administration Commission is deemed to be interested in 232,132,514 domestic shares of the Company held by Chongqing Construction Engineering Group Corporation Limited.

附註：

- (1) 重慶機電控股(集團)公司、重慶渝富資本運營集團有限公司為重慶市國有資產監督管理委員會全資擁有的公司，因而兩公司分別持有的本公司1,924,225,189股內資股及92,670,000股H股和232,132,514股內資股應視為重慶市國有資產監督管理委員會擁有的權益。
- (2) 重慶建工集團股份有限公司為重慶市國有資產監督管理委員會透過其全資擁有的重慶建工投資控股有限責任公司持有76.53%股權，因而重慶建工集團股份有限公司持有的本公司232,132,514股內資股應視為重慶市國有資產監督管理委員會的權益。

OTHER INFORMATION

其他數據

- (3) China Huarong Asset Management Co., Ltd.* (中國華融資產管理股份有限公司) is held as to 63.36% directly by the Ministry of Finance of the People's Republic of China and as to 4.22% indirectly by the Ministry of Finance of the People's Republic of China through China Life Insurance (Group) Company, its wholly-owned subsidiary. Therefore, the Ministry of Finance of the People's Republic of China is deemed to be interested in 195,962,467 domestic shares of the Company held by China Huarong Asset Management Co., Ltd..
- (4) The Bank of New York Mellon Corporation holds 100% interest in The Bank of New York Mellon (formerly known as "The Bank of New York"), which holds 87,276,000 H shares of the Company. The interest in 87,276,000 H shares relates to the same block of shares in the Company and includes a lending pool of 87,276,000 H shares of the Company.
- (3) 中國華融資產管理股份有限公司為中華人民共和國財政部直接持有63.36%股權和透過其全資擁有的中國人壽保險(集團)公司間接持有4.22%股權，因而中國華融資產管理股份有限公司持有的本公司195,962,467股內資股權益應視為中華人民共和國財政部的權益。
- (4) The Bank of New York Mellon Corporation持有The Bank of New York Mellon (前稱「The Bank of New York」)的100%權益，The Bank of New York Mellon持有87,276,000股本公司H股。87,276,000股H股權益乃指同一批本公司股份，包括可借出的股份87,276,000股本公司H股。

Save as disclosed above, the directors of the Company are not aware of any persons holding any interests or short positions in the shares or underlying shares which were required to be recorded in the register pursuant to Section 336 of the SFO as at 30 June 2022.

除上文所披露者，本公司董事並不知悉有任何人於二零二二年六月三十日持有根據證券及期貨條例第336條的規定存放於當中所述登記冊的股份或相關股份中的任何權益或淡倉。

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

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

遵守企業管治守則

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

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has complied with and adopted the Model Code for Securities Transactions by Directors of Listed Companies (the “Model Code”) set out in Appendix 10 of the Listing Rules as the code for securities transactions by Directors of the Company. The Company has obtained the respective confirmations by all of its Directors that they have strictly complied with the provisions set out in the Model Code for the six months ended 30 June 2022.

PURCHASE, SALE OR REDEMPTION OF SECURITIES OF THE COMPANY

During the six months ended 30 June 2022, neither the Group nor any of its subsidiaries purchased, sold or redeemed any of the Company’s listed securities.

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES AND ASSOCIATED COMPANIES

During the six months ended 30 June 2022, there was no material acquisition and disposal of subsidiaries and associated companies by the Group.

INTERIM DIVIDEND

The Board does not recommend the payment of interim dividends.

AUDIT AND RISK MANAGEMENT COMMITTEE

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

證券交易的標準守則

本公司已遵守上市規則附錄10所載的《上市公司董事進行證券交易的標準守則》(「標準守則」)，採納監管董事進行證券交易之程序。本公司已取得全體董事發出之個別確認，確認在截至二零二二年六月三十日止六個月期間內遵守標準守則之規定。

購買、出售或贖回本公司證券

截至二零二二年六月三十日止六個月期間內，本集團及其附屬公司概無購買、出售或贖回任何本公司之上市證券。

重大收購及出售附屬公司及聯屬公司

截至二零二二年六月三十日止六個月期間內，本集團概無重大收購及出售附屬公司及聯屬公司。

中期股利

董事會不建議派發中期股利。

審核與風險管理委員會

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

OTHER INFORMATION

其他數據

BOARD OF DIRECTORS AND SUPERVISORY COMMITTEE

As at the date of this report, the executive directors of the Company are Mr. Zhang Fulun, Ms. Chen Ping and Mr. Yang Quan; the non-executive directors are Mr. Huang Yong, Ms. Wang Tingting, Mr. Dou Bo and Mr. Cai Zhibin; and the independent non-executive directors are Mr. Lo Wah Wai, Mr. Ren Xiaochang, Mr. Jin Jingyu and Mr. Liu Wei.

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

The interim results announcement has been published on the websites of the Company (<http://www.chinacqme.com>) and the Stock Exchange. The interim report will also be available on the websites of the Company and the Stock Exchange on or around 15 September 2022 and will be despatched to the shareholders of the Company thereafter by the means of receipt of corporate communications they selected.

By Order of the Board

Chongqing Machinery & Electric Co., Ltd.*

Zhang Fulun

Executive Director and Chairman

Chongqing, the PRC

24 August 2022

董事會及監事會

於本報告日期，本公司執行董事為張福倫先生、陳萍女士、楊泉先生；非執行董事為黃勇先生、王婷婷女士、竇波先生、蔡志濱先生；及獨立非執行董事為盧華威先生、任曉常先生、靳景玉先生、劉偉先生。

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

中期業績公告已刊載於本公司網站 (<http://www.chinacqme.com>)及聯交所網站。中期報告亦將於二零二二年九月十五日或前後在本公司網站及聯交所網站刊載，其後按股東選擇收取通訊方式處理寄發予本公司股東。

承董事會命

重慶機電股份有限公司

執行董事 董事長

張福倫

中國•重慶

二零二二年八月二十四日

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

中期財務資料的審閱報告



信永中和会计师事务所

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REVIEW REPORT

審閱報告

XYZH/2022CQAA10574

XYZH/2022CQAA10574

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

重慶機電股份有限公司董事會：

We have reviewed the accompanying financial statements of Chongqing Machinery & Electric Co., Ltd (the "Company"), which comprise the consolidated and the Company's statement of financial position as at 30 June 2022, the consolidated and the Company's statement of comprehensive income, the consolidated and the Company's statement of cash flow and the consolidated and the Company's statement of changes in equity for January-June 2022 and notes to financial statements. The management of the Company is responsible for fair presentation of these financial statements. Our responsibility is to issue our review report on these financial statements based on our review.

我們審閱了後附的重慶機電股份有限公司（以下簡稱機電股份公司）財務報表，包括2022年6月30日的合併及母公司資產負債表，2022年1-6月的合併及母公司利潤表、合併及母公司現金流量表和合併及母公司股東權益變動表以及財務報表附註。這些財務報表的編製和公允列報是機電股份公司管理層的責任，我們的責任是在執行審閱工作的基礎上對這些財務報表出具審閱報告。

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

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

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION (*Continued*)

中期財務資料的審閱報告(續)

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the consolidated and the Company's financial position as at 30 June 2022, the consolidated and the Company's results of operations and cash flows for six-month period then ended in accordance with Accounting Standards for Business Enterprises.

根據我們的審閱，我們沒有注意到任何事項使我們相信財務報表在所有重大方面沒有按照企業會計準則的規定編製，未能公允反映機電股份公司2022年6月30日的財務狀況以及2022年1-6月的經營成果和現金流量。

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

China, Beijing
中國 • 北京

CICPA:
中國註冊會計師：

CICPA:
中國註冊會計師：

24 August 2022
二〇二二年八月二十四日

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

中期簡明合併資產負債表

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

Items	項目	Notes 附註	30 June 2022 30/6/2022	31 December 2021 31/12/2021
Current assets	流動資產：			
Cash and cash equivalents	貨幣資金	VI.1 六、1	2,509,710,790.06	2,178,851,965.55
Financial assets held for trade	交易性金融資產	VI.2 六、2	214,847,667.98	3,303,288.23
Redemptory monetary capital for sale	買入返售金融資產	VI.3 六、3	-	200,000,000.00
Notes receivable	應收票據	VI.4 六、4	459,727,843.44	694,406,169.06
Accounts receivable	應收賬款	VI.5 六、5	3,128,114,588.17	2,517,917,402.87
Receivable financing	應收款項融資	VI.6 六、6	387,093,007.90	681,564,554.57
Prepayments	預付款項	VI.7 六、7	197,245,326.21	248,162,385.38
Other receivables	其他應收款	VI.8 六、8	804,400,905.75	949,236,551.19
Including: Dividends receivable	其中：應收股利	VI.8.1 六、8.1	403,895,084.94	562,427,607.42
Loans and advances to customers	發放貸款和墊款	VI.14.1 六、14.1	668,990,664.93	802,055,701.48
Inventories	存貨	VI.9 六、9	2,024,090,195.62	2,129,070,494.07
Contract assets	合同資產	VI.10 六、10	353,760,129.04	371,647,306.25
Held-for-sale assets	持有待售資產	VI.11 六、11	2,922,348.96	2,922,348.96
Non-current assets due within one year	一年內到期的非流動資產	VI.12 六、12	17,400,000.00	17,400,000.00
Other current assets	其他流動資產	VI.13 六、13	22,727,872.48	53,175,046.31
Total current assets	流動資產合計		10,791,031,340.54	10,849,713,213.92
Non-current assets	非流動資產：			
Loans and advances to customers	發放貸款和墊款	VI.14.2 六、14.2	84,450,423.47	94,205,605.96
Long-term receivables	長期應收款	VI.15 六、15	52,200,000.00	60,900,000.00
Long-term equity investments	長期股權投資	VI.16 六、16	1,361,465,590.21	1,207,708,236.11
Other equity instruments investment	其他權益工具投資	VI.17 六、17	117,527,738.46	139,934,987.72
Investment properties	投資性房地產	VI.18 六、18	162,140,618.50	166,912,701.11
Property, plant and equipment	固定資產	VI.19 六、19	2,623,657,561.61	2,562,081,567.51
Construction in progress	在建工程	VI.20 六、20	187,796,739.97	141,496,563.68
Right-to-use assets	使用權資產	VI.21 六、21	221,881,958.72	260,066,371.99
Intangible assets	無形資產	VI.22 六、22	537,278,440.22	562,027,040.56
Development expenditures	開發支出	VI.23 六、23	10,212,054.07	1,355,649.75
Goodwill	商譽	VI.24 六、24	115,583,741.47	131,023,552.79
Long-term deferred expenses	長期待攤費用	VI.25 六、25	89,847,578.87	108,428,301.90
Deferred tax assets	遞延所得稅資產	VI.26 六、26	105,735,583.30	100,196,219.91
Other non-current assets	其他非流動資產	VI.27 六、27	352,776,354.99	349,335,218.60
Total non-current assets	非流動資產合計		6,022,554,383.86	5,885,672,017.59
Total assets	資產總計		16,813,585,724.40	16,735,385,231.51

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)

中期簡明合併資產負債表(續)

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

Items	項目	Notes 附註	30 June 2022 30/6/2022	31 December 2021 31/12/2021
Current liabilities	流動負債：			
Short-term loans	短期借款	VI.28 六、28	479,991,076.49	518,976,799.53
Due to customers, banks and other financial institutions	吸收存款及同業存放	VI.29 六、29	883,269,306.04	939,708,641.17
Notes payable	應付票據	VI.30 六、30	1,249,020,757.80	1,176,743,855.98
Accounts payable	應付賬款	VI.31 六、31	1,933,821,539.26	1,846,574,174.57
Contract liabilities	合同負債	VI.32 六、32	720,108,170.57	893,509,599.02
Employee benefits payables	應付職工薪酬	VI.33 六、33	75,319,178.73	81,501,621.21
Taxes and levies payables	應交稅費	VI.34 六、34	194,371,778.20	168,645,739.36
Other payables	其他應付款	VI.35 六、35	554,932,805.85	460,159,820.62
Including: Dividends payable	其中：應付股利	VI.35.1 六、35.1	136,446,453.97	33,910,296.08
Non-current liabilities due within one year	一年內到期的非流動負債	VI.36 六、36	634,679,114.84	449,529,410.73
Other current liabilities	其他流動負債	VI.37 六、37	52,135,811.06	54,281,115.54
Total current liabilities	流動負債合計		6,777,649,538.84	6,589,630,777.73
Non-current liabilities	非流動負債：			
Long-term loans	長期借款	VI.38 六、38	1,785,073,415.45	1,968,258,239.06
Lease liabilities	租賃負債	VI.39 六、39	57,556,628.11	5,650,872.92
Long-term payables	長期應付款	VI.40 六、40	1,214,222.80	2,182,769.39
Long-term employee benefits payable	長期應付職工薪酬	VI.41 六、41	6,148,000.00	6,148,000.00
Provisions	預計負債	VI.42 六、42	39,546,685.95	37,701,462.30
Deferred revenue	遞延收益	VI.43 六、43	224,638,770.42	240,134,120.88
Deferred tax liabilities	遞延所得稅負債	VI.26 六、26	64,104,420.24	71,956,379.75
Total non-current liabilities	非流動負債合計		2,178,282,142.97	2,332,031,844.30
Total liabilities	負債合計		8,955,931,681.81	8,921,662,622.03
Shareholder's equity	股東權益：			
Share capital	股本	VI.44 六、44	3,684,640,154.00	3,684,640,154.00
Capital reserves	資本公積	VI.45 六、45	72,938,331.54	72,556,920.37
Other comprehensive income	其他綜合收益	VI.46 六、46	77,792,312.64	99,149,032.85
Surplus reserves	盈餘公積	VI.47 六、47	444,509,347.69	444,509,347.69
Undistributed profit	未分配利潤	VI.48 六、48	3,113,916,867.92	3,048,090,000.17
Total equity attributable to shareholders of the Company	歸屬於母公司股東權益合計		7,393,797,013.79	7,348,945,455.08
Non-controlling interests	少數股東權益		463,857,028.80	464,777,154.40
Total shareholder's equity	股東權益合計		7,857,654,042.59	7,813,722,609.48
Total liabilities and shareholder's equity	負債和股東權益總計		16,813,585,724.40	16,735,385,231.51

Legal Representative:

法定代表人：

Person in charge of
accounting function:

主管會計工作負責人：

Person in charge of
accounting department:

會計機構負責人：

FINANCIAL POSITION STATEMENT OF THE COMPANY

母公司資產負債表

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

Items	項目	Notes 附註	30 June 2022 30/06/2022	31 December 2021 31/12/2021
Current assets:	流動資產：			
Cash and cash equivalents	貨幣資金		1,478,411,783.60	1,279,307,981.49
Notes receivable	應收票據		-	3,000,000.00
Receivable financing	應收款項融資		-	700,000.00
Other receivables	其他應收款	XVI.1 十六、1	623,381,960.97	829,432,064.63
Including: Dividends receivable	其中：應收股利	XVI.1.1 十六、1.1	474,645,084.94	627,057,698.22
Non-current assets due within one year	一年內到期的非流動資產		555,464,695.00	411,364,037.90
Other current assets	其他流動資產		177,110.83	3,216,966.86
Total current assets	流動資產合計		2,657,435,550.40	2,527,021,050.88
Non-current assets:	非流動資產：			
Long-term receivables	長期應收款		1,433,935,096.82	1,637,135,096.82
Long-term equity investments	長期股權投資	XVI.2 十六、2	5,039,486,326.98	4,874,597,954.24
Other equity instruments investment	其他權益工具投資		117,527,738.46	139,934,987.72
Property, plant and equipment	固定資產		24,792,865.67	26,784,785.02
Construction in progress	在建工程		596,603.76	226,415.09
Right-to-use assets	使用權資產		14,576,973.29	-
Intangible assets	無形資產		19,931,521.95	20,792,715.58
Goodwill	商譽		293,943.72	293,943.72
Other non-current assets	其他非流動資產		44,464,566.67	44,171,966.67
Total non-current assets	非流動資產合計		6,695,605,637.32	6,743,937,864.86
Total assets	資產總計		9,353,041,187.72	9,270,958,915.74

FINANCIAL POSITION STATEMENT OF THE COMPANY (Continued)

母公司資產負債表(續)

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

Items	項目	Notes 附註	30 June 2022 30/06/2022	31 December 2021 31/12/2021
Current liabilities	流動負債：			
Short-term loans	短期借款		100,091,666.67	150,162,708.33
Employee benefits payables	應付職工薪酬		2,288,500.54	2,603,676.61
Taxes and levies payables	應交稅費		240,955.89	211,154.58
Other payables	其他應付款		119,355,333.44	42,569,742.57
Including: Dividends payable	應付股利		110,539,204.62	–
Non-current liabilities due within one year	一年內到期的非流動負債		601,666,362.65	385,681,821.39
Total current liabilities	流動負債合計		823,642,819.19	581,229,103.48
Non-current liabilities	非流動負債：			
Long-term loans	長期借款		1,437,182,050.00	1,660,024,288.75
Lease liabilities	租賃負債		9,011,570.58	–
Deferred tax liabilities	遞延所得稅負債		24,670,479.39	30,272,291.71
Total non-current liabilities	非流動負債合計		1,470,864,099.97	1,690,296,580.46
Total liabilities	負債合計		2,294,506,919.16	2,271,525,683.94
Shareholder's equity	股東權益：			
Share capital	股本		3,684,640,154.00	3,684,640,154.00
Capital reserves	資本公積		140,716,900.00	140,716,900.00
Other comprehensive income	其他綜合收益		55,147,888.07	71,953,325.01
Surplus reserves	盈餘公積		458,884,723.60	458,884,723.60
Undistributed profit	未分配利潤		2,719,144,602.89	2,643,238,129.19
Total shareholder's equity	股東權益合計		7,058,534,268.56	6,999,433,231.80
Total liabilities and shareholder's equity	負債和股東權益總計		9,353,041,187.72	9,270,958,915.74

Legal Representative:

法定代表人：

Person in charge of
accounting function:

主管會計工作負責人：

Person in charge of
accounting department:

會計機構負責人：

INTERIM CONDENSED CONSOLIDATED COMPREHENSIVE INCOME STATEMENT

中期簡明合併綜合利潤表

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

Items	項目	Notes 附註	From January- June, 2022 2022年1-6月	From January- June, 2021 2021年1-6月
1. Total operating revenue	一、營業總收入	VI.49 六、49	3,506,292,476.30	3,779,990,046.70
Including: Operating revenue	其中：營業收入	VI.49 六、49	3,479,164,923.28	3,752,294,799.98
Interest income	利息收入	VI.49 六、49	27,124,251.13	27,686,917.89
Transaction fees and commission income	手續費及佣金收入	VI.49 六、49	3,301.89	8,328.83
2. Total operating cost	二、營業總成本		3,494,527,962.44	3,734,966,382.75
Including: Operating cost	其中：營業成本	VI.49 六、49	2,885,890,485.98	2,982,129,693.14
Interest expenses	利息支出	VI.49 六、49	4,387,541.61	4,235,054.63
Transaction cost and commission fees	手續費及佣金支出	VI.49 六、49	89,753.28	137,615.10
Business taxes and surcharges	稅金及附加		29,305,668.75	27,304,383.89
Selling and distribution expenses	銷售費用	VI.50 六、50	130,272,768.98	165,254,650.65
Administrative expenses	管理費用	VI.51 六、51	282,591,576.61	316,696,179.45
Research and development expenses	研發費用	VI.52 六、52	146,040,802.66	195,570,527.96
Financial expenses	財務費用	VI.53 六、53	15,949,364.57	43,638,277.93
Including: Interest expenses	其中：利息費用	VI.53 六、53	38,247,387.20	43,119,839.38
Interest income	利息收入	VI.53 六、53	10,344,356.53	9,859,658.25
Add: Other income	加：其他收益	VI.54 六、54	35,596,531.88	33,878,532.41
Investment income (Loss listed with "-")	投資收益(損失以「-」號填列)	VI.55 六、55	156,909,789.03	169,685,043.25
Including: Income from investments in associates and joint ventures	其中：對聯營企業和合營企業的投資收益		153,718,823.98	168,623,374.85
Gain arising from the changes in fair value (Loss listed with "-")	公允價值變動收益(損失以「-」號填列)	VI.56 六、56	1,721,289.75	469,411.15
Impairment loss of credit (Loss is listed by "-")	信用減值損失(損失以「-」號填列)	VI.57 六、57	-13,478,872.38	-83,686,903.19
Impairment loss of assets (Loss is listed by "-")	資產減值損失(損失以「-」號填列)	VI.58 六、58	-68,595,219.86	-1,744,938.80
Gain on disposal of assets (Loss listed with "-")	資產處置收益(損失以「-」號填列)	VI.59 六、59	117,490,391.44	926,599.75
3. Operating profit (Loss listed with "-")	三、營業利潤(虧損以「-」號填列)		241,408,423.72	164,551,408.52
Add: Non-operating income	加：營業外收入	VI.60 六、60	2,752,559.61	9,974,712.76
Less: Non-operating expenses	減：營業外支出	VI.61 六、61	6,615,132.94	4,407,360.24
4. Total profit (Total loss listed with "-")	四、利潤總額(虧損總額以「-」號填列)		237,545,850.39	170,118,761.04
Less: Income tax expenses	減：所得稅費用	VI.62 六、62	49,959,653.55	16,294,357.02

INTERIM CONDENSED CONSOLIDATED COMPREHENSIVE INCOME STATEMENT (Continued)

中期簡明合併綜合利潤表(續)

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

Items	項目	Notes 附註	From January- June, 2022 2022年1-6月	From January- June, 2021 2021年1-6月
5. Net profit (Net loss listed with "-")	五、淨利潤(淨虧損以「-」號填列)		187,586,196.84	153,824,404.02
(1) Classification by continuing or discontinued operation	(一)按經營持續性分類		187,586,196.84	153,824,404.02
1. Net profit attributable to continuing operation (Net loss listed with "-")	1. 持續經營淨利潤(淨虧損以「-」號填列)		187,586,196.84	153,824,404.02
2. Net profit attributable to discontinued operation (Net loss listed with "-")	2. 終止經營淨利潤(淨虧損以「-」號填列)		-	-
(2) Classification by ownership	(二)按所有權歸屬分類		187,586,196.84	153,824,404.02
1. Net profit attributable to shareholders of the controlling company	1. 歸屬於母公司所有者的淨利潤		176,366,072.37	138,391,342.55
2. Net profit attributable to non-controlling interests	2. 少數股東損益		11,220,124.47	15,433,061.47
6. Net other comprehensive income after tax	六、其他綜合收益的稅後淨額	VI.63 六、63	-26,742,545.46	63,601,495.33
Net other comprehensive income after tax attributable to shareholders of the Company	歸屬母公司所有者的其他綜合收益的稅後淨額	VI.46 六、46	-21,356,720.21	64,409,493.43
(1). Other comprehensive incomes that cannot be reclassified into profit or loss	(一)不能重分類進損益的其他綜合收益	VI.46 六、46	-16,805,436.94	62,259,026.94
1. Changes from recalculation of defined benefit plan	1. 重新計量設定受益計劃變動額	VI.46 六、46	-	-
2. Transfer changes of defined benefit plan to retained earnings	2. 設定受益計劃變動額結轉留存收益	VI.46 六、46	-	-
3. Changes in fair value of other equity instrument investments	3. 其他權益工具投資公允價值變動	VI.46 六、46	-16,805,436.94	62,259,026.94
(2). Other comprehensive income that can be reclassified into profit or loss	(二)將重分類進損益的其他綜合收益	六、46	-4,551,283.27	2,150,466.49
1. Effective part of cash flow hedging	1. 現金流量套期有效部分		-15,328,887.25	-2,299,686.90
2. Effective portion of net investment hedging gains and losses	2. 淨投資套期損益的有效部分	VI.46 六、46	-	-
3. Translation differences of financial statements in foreign currencies	3. 外幣財務報表折算差額	VI.46 六、46	10,777,603.98	4,450,153.39
Net other comprehensive income after tax attributable to non-controlling interests	歸屬於少數股東的其他綜合收益的稅後淨額		-5,385,825.25	-807,998.10
7. Total comprehensive income	七、綜合收益總額		160,843,651.38	217,425,899.35
1. Total comprehensive income attributable to shareholders of the Company	(一)歸屬於母公司股東的綜合收益總額		155,009,352.16	202,800,835.98
2. Total comprehensive income attributable to non-controlling interests	(二)歸屬於少數股東的綜合收益總額		5,834,299.22	14,625,063.37
8. Earnings per share	八、每股收益：			
1. Basic earnings per share	(一)基本每股收益(元/股)		0.05	0.04
2. Diluted earnings per share	(二)稀釋每股收益(元/股)		0.05	0.04

Legal Representative:

法定代表人：

Person in charge of
accounting function:

主管會計工作負責人：

Person in charge of
accounting department:

會計機構負責人：

INCOME STATEMENT OF THE COMPANY

母公司利潤表

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

Items	項目	Notes 附註	From January- June, 2022 2022年1-6月	From January- June, 2021 2021年1-6月
1. Operating revenue	一、營業收入	十六、3	529,450.92	616,990.65
Less: operating cost	減：營業成本		-	-
Business taxes and surcharges	稅金及附加		259,105.90	298,411.97
Selling and distribution expenses	銷售費用		-	-
Administrative expenses	管理費用		22,730,532.24	19,963,428.29
Research and development expenses	研發費用		-	-
Financial expenses	財務費用		-856,636.74	-9,094,952.61
Including: Interest expenses	其中：利息費用		38,409,381.41	36,130,118.07
Interest income	利息收入		41,333,512.46	35,172,538.63
Add: Other income	加：其他收益		22,262.92	55,642.96
Investment income (Loss listed with "-")	投資收益(損失以「-」號填列)	XVI.4 十六、4	208,026,965.88	221,393,446.51
Including: Income from investments in associates and joint ventures	其中：對聯營企業和合營企業的投資收益			
Impairment loss of credit (Loss is listed by "-")	信用減值損失(損失以「-」號填列)	XVI.4 十六、4	382,461,599.91	164,013,269.01
Gain on disposal of assets (Loss listed with "-")	資產處置收益(損失以「-」號填列)		-	-
2. Operating profit (Loss listed with "-")	二、營業利潤(虧損以「-」號填列)		186,445,678.32	210,899,192.47
Add: Non-operating income	加：營業外收入		-	4,060.00
Less: Non-operating expenses	減：營業外支出		-	-
3. Total profit (Loss listed with "-")	三、利潤總額(虧損總額以「-」號填列)		186,445,678.32	210,903,252.47
Less: Income tax expenses	減：所得稅費用		-	-
4. Net profit (Net loss listed with "-")	四、淨利潤(淨虧損以「-」號填列)		186,445,678.32	210,903,252.47
(1) Net profit attributable to continuing operation (Net loss listed with "-")	(一)持續經營淨利潤(淨虧損以「-」號填列)		186,445,678.32	210,903,252.47
(2) Net profit attributable to discontinued operation (Net loss listed with "-")	(二)終止經營淨利潤(淨虧損以「-」號填列)		-	-
5. Net other comprehensive income after tax	五、其他綜合收益的稅後淨額		-	-
1. Other comprehensive incomes that cannot be reclassified into profit or loss	(一)不能重分類進損益的其他綜合收益		-	-
(1) Changes from recalculation of defined benefit plan	1.重新計量設定受益計劃變動額		-	-
(2) Transfer changes of defined benefit plan to retained earnings	2.設定受益計劃變動額結轉留存收益		-	-
(3) Changes in fair value of other equity instrument investments	3.其他權益工具投資公允價值變動		-	-
2. Other comprehensive income that can be reclassified into profit or loss	(二)將重分類進損益的其他綜合收益		-	-
1. Effective portion of net investment hedging gains and losses	1.淨投資套期損益的有效部分		-	-
2. Translation differences of financial statements in foreign currencies	2.外幣財務報表折算差額		-	-
6. Total comprehensive income	六、綜合收益總額		186,445,678.32	210,903,252.47

Legal Representative:

法定代表人：

Person in charge of
accounting function:

主管會計工作負責人：

Person in charge of
accounting department:

會計機構負責人：

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

中期簡明合併現金流量表

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

Items	項目	Notes 附註	From January- June, 2022 2022年1-6月	From January- June, 2021 2021年1-6月
1. Cash flows from operating activities	一、經營活動產生的現金流量：			
Cash received from sales of goods and rendering of services	銷售商品、提供勞務收到的現金		3,153,648,209.49	3,175,294,820.13
Net increase in customer deposits and interbank deposits	客戶存款和同業存放款項淨增加額		-56,439,335.13	-208,619,567.75
Cash received from interest, surcharges and commission fee	收取利息、手續費及佣金的現金		27,127,553.02	29,324,447.29
Cash received from tax refund	收到的稅費返還		5,230,414.99	10,732,958.07
Cash received relating to other operating activities	收到其他與經營活動有關的現金		605,445,193.33	511,640,865.80
Sub-total of cash inflows from operating activities	經營活動現金流入小計		3,735,012,035.70	3,518,373,523.54
Cash paid for goods and services	購買商品、接受勞務支付的現金		2,371,598,892.40	2,352,204,327.74
Net increase in loans and advances to customers	客戶貸款及墊款淨增加額		-146,482,275.95	36,289,122.75
Net increase in central bank and interbank payments	存放中央銀行和同業款項淨增加額		-15,461,089.48	-7,175,769.43
Cash paid for interest, surcharges and commission fee	支付利息、手續費及佣金的現金		4,477,294.89	5,793,845.79
Cash paid to and on behalf of employees	支付給職工以及為職工支付的現金		501,150,111.36	546,267,560.54
Payments of taxes and surcharges	支付的各项稅費		142,083,759.23	187,371,463.05
Cash paid relating to other operating activities	支付其他與經營活動有關的現金		627,054,546.86	526,083,528.65
Sub-total of cash outflows from operating activities	經營活動現金流出小計		3,484,421,239.31	3,646,834,079.09
Net cash flows from operating activities	經營活動產生的現金流量淨額		250,590,796.39	-128,460,555.55
2. Cash flows from investment activities	二、投資活動產生的現金流量：			
Cash received from return of investments	收回投資收到的現金		80,317,149.04	229,700,000.00
Cash received from investments income	取得投資收益收到的現金		160,326,495.83	120,527,262.39
Net cash received from disposal of fixed assets, intangible assets and other long-term assets	處置固定資產、無形資產和其他長期資產收回的現金淨額		168,302,995.27	16,445,504.98
Cash received relating to other investing activities	收到其他與投資活動有關的現金		-	-
Sub-total of cash inflows from investing activities	投資活動現金流入小計		408,946,640.14	366,672,767.37
Cash paid to acquire fixed assets, intangible assets and other long-term assets	購建固定資產、無形資產和其他長期資產支付的現金		34,485,814.19	25,227,473.40
Cash paid for investments	投資支付的現金		281,617,149.04	212,000,000.00
Cash paid relating to other investing activities	支付其他與投資活動有關的現金		-	3,207,518.74
Sub-total of cash outflow from investing activities	投資活動現金流出小計		316,102,963.23	240,434,992.14
Net cash flows from investing activities	投資活動產生的現金流量淨額		92,843,676.91	126,237,775.23

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

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

Items	項目	Notes 附註	From January- June, 2022 2022年1-6月	From January- June, 2021 2021年1-6月
3. Cash flows from financing activities	三、籌資活動產生的現金流量：			
Cash received from investments	吸收投資收到的現金		-	330,000.00
Including: cash received by subsidiaries from investment of non-controlling interests	其中：子公司吸收少數股東投資收到的現金		-	330,000.00
Cash received from loans granted	取得借款所收到的現金		887,846,936.38	1,024,102,431.07
Cash received relating to other financing activities	收到其他與籌資活動有關的現金		-	-
Sub-total of cash inflows from financing activities	籌資活動現金流入小計		887,846,936.38	1,024,432,431.07
Cash paid for repayment of borrowings	償還債務所支付的現金		875,582,644.00	922,715,545.00
Cash paid for dividends, profits or payments of interests	分配股利、利潤或償付利息所支付的現金		63,084,565.47	45,612,993.92
Including: dividends and profits paid to non-controlling interests by subsidiaries	其中：子公司支付給少數股東的股利、利潤		14,757,439.56	5,746,345.00
Cash paid relating to other financing activities	支付其他與籌資活動有關的現金		87,227,270.38	38,932,318.64
Sub-total of cash outflows from financing activities	籌資活動現金流出小計		1,025,894,479.85	1,007,260,857.56
Net cash flows from financing activities	籌資活動產生的現金流量淨額		-138,047,543.47	17,171,573.51
4. Effects of changes in exchange rate on cash and cash equivalents	四、匯率變動對現金及現金等價物的影響		-1,698,937.87	-1,457,731.16
5. Net increase in cash and cash equivalents	五、現金及現金等價物淨增加額		203,687,991.96	13,491,062.03
Add: opening balance of cash and cash equivalents	加：期初現金及現金等價物餘額		1,828,414,971.96	1,327,289,120.69
6. Balance of cash and cash equivalents at the end of this period	六、期末現金及現金等價物餘額	VI.64(2) 六、64(2)	2,032,102,963.92	1,340,780,182.72

Legal Representative:
 法定代表人：

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

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

CASH FLOWS STATEMENT OF THE COMPANY

母公司現金流量表

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

Items	項目	Notes 附註	From January- June, 2022 2022年1-6月	From January- June, 2021 2021年1-6月
1. Cash flows from operating activities	一、經營活動產生的現金流量：			
Cash received from sales of goods and rendering of services	銷售商品、提供勞務收到的現金		-	-
Cash received from tax refund	收到的稅費返還		3,536,780.63	17,221.78
Cash received relating to other operating activities	收到其他與經營活動有關的現金		13,601,940.69	8,927,279.45
Sub-total of cash inflows from operating activities	經營活動現金流入小計		17,138,721.32	8,944,501.23
Cash paid for goods and services	購買商品、接受勞務支付的現金		-	-
Cash paid to and on behalf of employees	支付給職工以及為職工支付的現金		9,586,183.79	10,802,260.57
Payments of taxes and surcharges	支付的各项稅費		635,154.59	609,962.69
Cash paid relating to other operating activities	支付其他與經營活動有關的現金		45,727,044.74	46,772,083.90
Sub-total of cash outflows from operating activities	經營活動現金流出小計		55,948,383.12	58,184,307.16
Net cash flows from operating activities	經營活動產生的現金流量淨額		-38,809,661.80	-49,239,805.93
2. Cash flows from investment activities	二、投資活動產生的現金流量：			
Cash received from return of investments	收回投資收到的現金		8,700,000.00	8,700,000.00
Cash received from investments income	取得投資收益收到的現金		204,669,165.60	119,592,894.89
Net cash received from disposal of fixed assets, intangible assets and other long-term assets	處置固定資產、無形資產和其他長期資產所收回的現金淨額		-	-
Cash received relating to other investing activities	收到其他與投資活動有關的現金		693,686,683.79	290,167,643.00
Sub-total of cash inflows from investing activities	投資活動現金流入小計		907,055,849.39	418,460,537.89
Cash paid to acquire fixed assets, intangible assets and other long-term assets	購建固定資產、無形資產和其他長期資產所支付的現金		516,731.34	-
Cash paid for investments	投資支付的現金		-	-
Cash paid relating to other investing activities	支付其他與投資活動有關的現金		564,306,190.74	641,772,113.00
Sub-total of cash outflow from investing activities	投資活動現金流出小計		564,822,922.08	641,772,113.00
Net cash flows from investing activities	投資活動產生的現金流量淨額		342,232,927.31	-223,311,575.11

CASH FLOWS STATEMENT OF THE COMPANY (Continued)

母公司現金流量表(續)

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

Items	項目	Notes 附註	From January- June, 2022 2022年1-6月	From January- June, 2021 2021年1-6月
3. Cash flows from financing activities	三、籌資活動產生的現金流量：			
Cash received from loans granted	取得借款收到的現金		460,000,000.00	742,000,000.00
Cash received relating to other financing activities	收到其他與籌資活動有關的現金		48,745,332.48	-
Sub-total of cash inflows from financing activities	籌資活動現金流入小計		508,745,332.48	742,000,000.00
Cash paid for repayment of borrowings	償還債務支付的現金		522,600,000.00	273,000,000.00
Cash paid for dividends, profits or payments of interests	分配股利、利潤或償付利息支付的現金		36,793,613.08	17,201,415.29
Cash paid relating to other financing activities	支付其他與籌資活動有關的現金		-	-
Sub-total of cash outflows from financing activities	籌資活動現金流出小計		559,393,613.08	290,201,415.29
Net cash flows from financing activities	籌資活動產生的現金流量淨額		-50,648,280.60	451,798,584.71
4. Effects of changes in exchange rate on cash and cash equivalents	四、匯率變動對現金及現金等價物的影響		-1,106,609.19	-706.95
5. Net increase in cash and cash equivalents	五、現金及現金等價物淨增加額		251,668,375.72	179,246,496.72
Add: opening balance of cash and cash equivalents	加：期初現金及現金等價物餘額		1,169,128,891.64	1,029,380,182.10
6. Balance of cash and cash equivalents at the end of this period	六、期末現金及現金等價物餘額		1,420,797,267.36	1,208,626,678.82

Legal Representative:
法定代表人：

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

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

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

中期簡明合併股東權益變動表

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

From January-June, 2022
2022年1-6月

Items	Equity attributable to the equity holders of the controlling Company 歸屬於本公司股東權益											Total equity 股東權益合計
	Other equity instruments 其他權益工具										Non-controlling interests 少數股東權益	
	Share capital 股本	Preferred shares 優先股	Perpetual bond 永續債	Others 其他	Capital reserves 資本公積	Less: treasury shares 減：庫存股	Other comprehensive income 其他綜合收益	Special reserves 專項儲備	Surplus reserves 盈餘公積	General risk provision 一般風險準備		
	3,684,640,154.00	-	-	72,556,920.37	-	99,149,032.85	-	444,309,347.69	-	3,048,090,000.17	464,777,154.40	7,813,722,609.48
1. Balance at 31 December 2021 Add: Changes in accounting policies Correction of prior-period errors Business combination under common control Others												
2. Balance at 1 January 2022	3,684,640,154.00	-	-	72,556,920.37	-	99,149,032.85	-	444,309,347.69	-	3,048,090,000.17	464,777,154.40	7,813,722,609.48
3. Increase/Decrease for the period (Decrease listed with "-")												
(1) Total comprehensive income												
(2) Capital contribution and reduction from shareholders												
(3) Profit appropriations												
(4) Others												
(5) Special reserves												
(6) Others												
4. Balance at 30 June 2022	3,684,640,154.00	-	-	72,556,920.37	-	99,149,032.85	-	444,309,347.69	-	3,113,916,967.92	463,957,028.80	7,857,656,042.59

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

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

Items	Equity attributable to the equity holders of the controlling Company 歸屬於母公司股東權益										Total equity 股東權益合計	
	Share capital 股本	Preferred shares 優先股	Other Others 其他	Capital reserves 資本公積	Less: treasury shares 減：庫行股	Other comprehensive income 其他綜合收益	Special reserves 專項儲備	Surplus reserves 盈餘公積	General risk provision 一般風險準備	Retained profits 未分配利潤		Non-controlling interests 少數股東權益
一、2020年12月31日餘額	3,684,640,154.00	-	-	67,546,988.20	-	36,059,498.54	-	406,895,392.07	-	2,826,706,511.09	453,904,818.31	7,475,732,300.21
加：會計政策變更	-	-	-	-	-	-	-	-	-	-	-	-
前期差錯更正	-	-	-	-	-	-	-	-	-	-	-	-
同一控制下企業合併	-	-	-	-	-	-	-	-	-	-	-	-
其他	-	-	-	-	-	-	-	-	-	-	-	-
二、2021年1月1日餘額	3,684,640,154.00	-	-	67,546,988.20	-	36,059,498.54	-	406,895,392.07	-	2,826,706,511.09	453,904,818.31	7,475,732,300.21
三、本期增減變動金額(減少以“-”號填列)												
(1) Total comprehensive income	-	-	-	5,009,952.17	-	63,090,538.31	-	37,613,956.62	-	221,383,489.08	10,872,336.09	337,970,309.27
(2) Capital contribution and reduction from shareholders	-	-	-	-	-	63,090,538.31	-	-	-	296,511,290.59	22,031,657.18	381,633,384.08
1. Common stock capital contribution from shareholders	-	-	-	5,009,952.17	-	-	-	-	-	-	330,000.00	5,339,952.17
2. Capital contribution from holders of other equity instruments	-	-	-	-	-	-	-	-	-	-	330,000.00	330,000.00
3. Equity increase from Share-based payments	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
(3) Profit appropriations	-	-	-	5,009,952.17	-	-	-	-	-	-	-	5,009,952.17
1. Appropriation to statutory reserve	-	-	-	-	-	-	-	37,613,956.62	-	-	-	37,613,956.62
2. Appropriation to staff bonus and welfare	-	-	-	-	-	-	-	-	-	-	-	-
3. Appropriation to shareholders	-	-	-	-	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-	-	-	-	-
(4) Transfer	-	-	-	-	-	-	-	-	-	-	-	-
1. Transfer of capital reserves to share capital	-	-	-	-	-	-	-	-	-	-	-	-
2. Transfer of surplus reserves to share capital	-	-	-	-	-	-	-	-	-	-	-	-
3. Surplus reserves transfer to make up for losses	-	-	-	-	-	-	-	-	-	-	-	-
4. Transfer other comprehensive income to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-
5. Others	-	-	-	-	-	-	-	-	-	-	-	-
(5) Special reserves	-	-	-	-	-	-	-	-	-	-	-	-
1. Appropriation	-	-	-	-	-	-	-	-	-	-	-	-
2. Used	-	-	-	-	-	-	-	-	-	-	-	-
(6) Others	-	-	-	-	-	-	-	-	-	-	-	-
四、2021年12月31日餘額	3,684,640,154.00	-	-	72,556,920.37	-	99,149,032.85	-	444,509,347.69	-	3,049,090,000.17	464,777,154.40	7,813,722,609.48

Legal Representative: _____ Person in charge of accounting function: _____ Person in charge of accounting department: _____
 法定代表人： _____ 主管會計工作負責人： _____ 會計機構負責人： _____

STATEMENT OF CHANGES IN EQUITY OF THE COMPANY

母公司股東權益變動表

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

項目	From January-June, 2022 2022年1-6月							Total equity 股東權益合計		
	Share capital 股本	Preferred shares 優先股	Perpetual bond 永續債	Other Others 其他	Capital reserves 資本公積	Less: treasury shares 減：庫存股	Other comprehensive income 其他綜合收益			
其他權益工具	Special reserves 專項儲備	Surplus reserves 盈餘公積	Retained profits 未分配利潤							
一、Balance at 31 December 2021 Add: Changes in accounting policies Correction of prior-period errors Others	3,684,640,154.00	-	-	-	140,716,900.00	-	71,953,325.01	458,884,723.60	2,643,238,129.19	6,999,433,231.80
二、Balance at 1 January 2022	3,684,640,154.00	-	-	-	140,716,900.00	-	71,953,325.01	458,884,723.60	2,643,238,129.19	6,999,433,231.80
三、Increase/Decrease for the period (Decrease listed with "-")										
(1) Total comprehensive income	-	-	-	-	-	-	-16,805,436.94	-	75,906,473.70	59,101,036.76
(2) Capital contribution and reduction from shareholders	-	-	-	-	-	-	-16,805,436.94	-	186,445,878.32	169,640,441.38
1. Common stock capital contribution from shareholders	-	-	-	-	-	-	-	-	-	-
2. Capital contribution from holders of other equity instruments	-	-	-	-	-	-	-	-	-	-
3. Equity increase from Share-based payments	-	-	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-	-	-
(3) Profit appropriations	-	-	-	-	-	-	-	-	-	-
1. Appropriation to statutory reserve	-	-	-	-	-	-	-	-	-	-
2. Appropriation to shareholders	-	-	-	-	-	-	-	-	-110,539,204.62	-110,539,204.62
3. Others	-	-	-	-	-	-	-	-	-	-
(4) Transfer	-	-	-	-	-	-	-	-	-	-
1. Transfer of capital reserves to share capital	-	-	-	-	-	-	-	-	-	-
2. Transfer of surplus reserves to share capital	-	-	-	-	-	-	-	-	-	-
3. Surplus reserves transfer to make up for losses	-	-	-	-	-	-	-	-	-	-
4. Transfer charges of defined benefit plan to retained earnings	-	-	-	-	-	-	-	-	-	-
5. Transfer other comprehensive income to retained earnings	-	-	-	-	-	-	-	-	-	-
6. Others	-	-	-	-	-	-	-	-	-	-
(5) Special reserves	-	-	-	-	-	-	-	-	-	-
1. Appropriation	-	-	-	-	-	-	-	-	-	-
2. Used	-	-	-	-	-	-	-	-	-	-
(6) Others	-	-	-	-	-	-	-	-	-	-
四、Balance at 30 June 2022	3,684,640,154.00	-	-	-	140,716,900.00	-	55,147,888.07	458,884,723.60	2,719,144,602.89	7,058,584,263.56

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

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

Items	For the year 2021 2021年1-6月							Total equity 股東權益合計
	Share capital 股本	Preferred 優先股	Perpetual bond 永續債	Other equity instruments 其他權益工具	Capital reserves 資本公積	Less: treasury shares 減: 庫行股	Other comprehensive income 其他綜合收益	
1. Balance at 31 December 2020 Add: Changes in accounting policies Correction of prior-period errors Others	3,684,640,154.00	-	-	-	140,716,900.00	-	6,237,599.88	6,594,423,952.06
2. Balance at 1 January 2021	3,684,640,154.00	-	-	-	140,716,900.00	-	6,237,599.88	6,594,423,952.06
3. Increase/Decrease for the period (Decrease listed with "-")	-	-	-	-	-	-	65,715,725.13	405,009,279.74
(1) Total comprehensive income	-	-	-	-	-	-	65,715,725.13	441,855,681.28
(2) Capital contribution and reduction	-	-	-	-	-	-	-	-
1. Common stock capital contribution from shareholders	-	-	-	-	-	-	-	-
2. Capital contribution from holders of other equity instruments	-	-	-	-	-	-	-	-
3. Equity increase from Share-based payments	-	-	-	-	-	-	-	-
4. Others	-	-	-	-	-	-	-	-
(3) Profit appropriations	-	-	-	-	-	-	-	-
1. Appropriation to statutory reserve	-	-	-	-	-	-	-	-
2. Appropriation to shareholders	-	-	-	-	-	-	-	-
3. Others	-	-	-	-	-	-	-	-
(4) Transfer	-	-	-	-	-	-	-	-
1. Transfer of capital reserves to share capital	-	-	-	-	-	-	-	-
2. Transfer of surplus reserves to share capital	-	-	-	-	-	-	-	-
3. Surplus reserves transfer to make up for losses	-	-	-	-	-	-	-	-
4. Transfer charges of defined benefit plan to retained earnings	-	-	-	-	-	-	-	-
5. Transfer other comprehensive income to retained earnings	-	-	-	-	-	-	-	-
6. Others	-	-	-	-	-	-	-	-
(5) Special reserves	-	-	-	-	-	-	-	-
1. Appropriation	-	-	-	-	-	-	-	-
2. Used	-	-	-	-	-	-	-	-
(6) Others	-	-	-	-	-	-	-	-
4. Balance at 31 December 2021	3,684,640,154.00	-	-	-	140,716,900.00	-	71,953,325.01	6,999,433,231.80

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

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

Legal Representative:
 法定代表人:

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

中期簡明合併財務數據附註

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日

(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

I. GENERAL INFORMATION

Chongqing Machinery & Electric Co., Ltd. (the “Company”) was established on 27 July 2007 as a joint share company with limited liability by Chongqing Machinery & Electronics Holding (Group) Co., Ltd. (“CQMEHG”), Chongqing Yufu Capital Operation Group Co., Ltd (“Yufu company”, previously called Chongqing Yufu Assets Management Co., Ltd), China Huarong Assets Management Co., Ltd. (“Huarong Company”), and Chongqing Construction Engineering Group Co. Ltd. (“CCEG”, originally named Chongqing Construction Engineering Group Co., Ltd). The address of the Company’s registered office is No. 60, Middle Section of Huangshan Avenue, New North Zone, Chongqing City, the PRC. The Company’s headquarter is located in Chongqing, the PRC. The parent company and the ultimate controlling shareholder is Chongqing Machinery & Electronics Holding (Group) Co. Ltd. The Company was established with a registered capital of 2,679.74 Million (RMB1 per share).

On 13 June 2008, the Company publicly issued 1,004.90 million H shares to foreign investors with approval of the Circular “Zhengjian Xuke [2008] No. 285” of the China Securities Regulatory Commission, and the shares were listed on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). After issuing the shares, the total share capital increased to RMB3,684.64 million.

As of June 30, 2022, the registered capital of the Company was RMB3,684,640,154 yuan. The Company and its Subsidiaries (hereinafter collectively referred to as “the Group”) are mainly engaged in the manufacturing, sales and services of clean energy equipment and high-end intelligent equipment.

The consolidated financial statements have been approved for issue by the Board of Directors of the Group on 24 August 2022.

一、公司的基本情況

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

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

截至2022年6月30日，本公司的註冊資本為人民幣3,684,640,154元，本公司及子公司(以下合稱「本集團」)主要從事清潔能源裝備、高端智能裝備的製造、銷售及服務。

本財務報表由本集團董事會於2022年8月24日批准報出。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

II. SCOPE OF CONSOLIDATED FINANCIAL STATEMENTS 二、合併財務報表範圍

The scope of consolidated financial statements of the Group includes 37 companies such as Chongqing General Industry (Group) Co., Ltd., Chongqing Pigeon Electric Wires & Cables Co., Ltd. ("Pigeon Wires") and Chongqing Water Turbine Works Co., Ltd..

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

本集團合併財務報表範圍包括重慶通用工業(集團)有限責任公司、重慶鴿牌電線電纜有限公司、重慶水輪機廠有限責任公司等37家公司。

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

III. BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS 三、財務報表的編製基礎

1. Basis of preparation

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

1. 編製基礎

本集團財務報表以持續經營為基礎，根據實際發生的交易和事項，按照財政部頒佈於2006年2月15日及以後期間頒佈的《企業會計準則—基本準則》、各項具體會計準則及相關規定(以下合稱《企業會計準則》)，中國證券監督管理委員會《公開發行證券的公司信息披露編報規則第15號—財務報告的一般規定》(經修訂)及相關規定，以及香港《公司條例》和香港聯合交易所《上市規則》所要求之相關披露，並基於本附註「四、重要會計政策及會計估計」所述會計政策和會計估計編製。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

III. BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS (CONTINUED) 三、財務報表的編製基礎(續)

2. Going concern

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

2. 持續經營

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

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES 四、重要會計政策及會計估計

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

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

1. Declaration on Compliance with CAS

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

1. 遵循企業會計準則的聲明

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

2. Accounting Period

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

2. 會計期間

本集團的會計期間為公曆1月1日至12月31日。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

3. Business Cycle

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

4. Functional Currency

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

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

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

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

3. 營業週期

本集團營業週期為12個月，並以其作為資產和負債的流動性劃分標準。

4. 記賬本位幣

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

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

5. 同一控制下和非同一控制下企業合併的會計處理方法

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

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

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

5. 同一控制下和非同一控制下企業合併的會計處理方法(續)

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

6. Preparation of Consolidated Financial Statements

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

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

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

6. 合併財務報表的編製方法

本集團將所有控制的子公司納入合併財務報表範圍。

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

6. Preparation of Consolidated Financial Statements (continued)

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

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

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

6. 合併財務報表的編製方法(續)

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

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

6. Preparation of Consolidated Financial Statements (continued)

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

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

6. 合併財務報表的編製方法(續)

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

本集團通過多次交易分步處置對子公司股權投資直至喪失控制權的，如果處置對子公司股權投資直至喪失控制權的各項交易屬於一攬子交易的，應當將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理；但是，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，在合併財務報表中確認為其他綜合收益，在喪失控制權時一併轉入喪失控制權當期的投資損益。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

6. Preparation of Consolidated Financial Statements (continued)

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

6. 合併財務報表的編製方法(續)

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

7. Cash and Cash Equivalents

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

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

(1) Foreign currency transactions

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

7. 現金及現金等價物

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

8. 外幣業務和外幣財務報表折算

(1) 外幣交易

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

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

(2) Translation of foreign currency financial statements

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

9. Financial Assets and Financial Liabilities

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

(1) Financial assets

1) Classification, recognition basis and measurement of financial assets

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

8. 外幣業務和外幣財務報表折算(續)

(2) 外幣財務報表的折算

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

9. 金融資產和金融負債

本集團成為金融工具合同的一方時確認一項金融資產或金融負債。

(1) 金融資產

1) 金融資產分類、確認依據和計量方法

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

9. 金融資產和金融負債(續)

(1) *Financial assets (continued)*

(1) 金融資產(續)

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

1) 金融資產分類、確認依據和計量方法(續)

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

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

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

9. 金融資產和金融負債(續)

(1) 金融資產(續)

1) 金融資產分類、確認依據和計量方法(續)

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

9. 金融資產和金融負債(續)

(1) Financial assets (continued)

(1) 金融資產(續)

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

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

1) 金融資產分類、確認依據和計量方法(續)

除上述以攤餘成本計量和以公允價值計量且其變動計入其他綜合收益的金融資產外，本集團將其餘所有的金融資產分類為以公允價值計量且其變動計入當期損益的金融資產。在初始確認時，如果能夠消除或顯著減少會計錯配，本集團可以將本應以攤餘成本計量或以公允價值計量且其變動計入其他綜合收益的金融資產不可撤銷地指定為以公允價值計量且其變動計入當期損益的金融資產。

2) Equity instruments

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

2) 權益工具

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

2) Equity instruments (continued)

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

3) Recognition basis and measurement of transferring financial assets

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

9. 金融資產和金融負債(續)

(1) 金融資產(續)

2) 權益工具(續)

此外，本集團將部分非交易性權益工具投資指定為以公允價值計量且其變動計入其他綜合收益的金融資產，列示為其他權益工具投資。該類金融資產的相關股利計入當期損益。

3) 金融資產轉移的確認依據和計量方法

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(1) *Financial assets (continued)*

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

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

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

9. 金融資產和金融負債(續)

(1) 金融資產(續)

3) 金融資產轉移的確認依據和計量方法(續)

金融資產整體轉移滿足終止確認條件的，將所有轉移金融資產的賬面價值，與因轉移而收到的對價及原直接計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額(涉及轉移的金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付)之和的差額計入當期損益。

金融資產部分轉移滿足終止確認條件的，將所轉移金融資產整體的賬面價值，在終止確認部分和未終止確認部分之間，按照各自的相對公允價值進行分攤，並將因轉移而收到的對價及應分攤至終止確認部分的原計入其他綜合收益的公允價值變動累計額中對應終止確認部分的金額(涉及轉移的金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付)之和，與分攤的前述金融資產整體賬面價值的差額計入當期損益。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets

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

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

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(1) *Financial assets (continued)*

4) *Impairment of financial assets (continued)*

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

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) **四、重要會計政策及會計估計(續)**

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) *Impairment of financial assets (continued)*

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

Classification and basis of notes receivable:

Name of groups
組合名稱

Bank acceptance notes
銀行承兌匯票

Trade acceptance bill
商業承兌匯票

Accounts receivable division and combination
and basis:

Name of groups
組合名稱

Related company funds
關聯公司款項

Quality margin portfolio
質保金組合

Good combination of repayment within
credit period
信用期內回款良好組合

General customer fund portfolio
一般客戶款項組合

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

- ① 本集團依據信用風險特徵將應收票據、應收賬款及其他應收款劃分為若干組合，在組合基礎上計算預期信用損失。劃分組合及確認組合依據如下：

應收票據劃分組合及依據：

Basis of determination of groups
組合劃分依據

Banks with low credit risk
信用風險較低銀行票據

Notes other than bank acceptance bills
除銀行承兌匯票外的其他票據

應收賬款劃分組合及依據：

Basis of determination of groups
組合劃分依據

Funds formed from transactions with related
companies
與關聯公司交易形成的款項

Quality deposit not in collection period
未到收款期的質量保證金

Customers who have received good payment
within the credit period
在信用期內回款良好的客戶

Other general customers
其他一般客戶

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

9. 金融資產和金融負債(續)

(1) Financial assets (continued)

(1) 金融資產(續)

4) Impairment of financial assets (continued)

4) 金融資產減值(續)

(i) (continued)

① (續)

Classification and basis of other receivables:

其他應收款劃分組合及
 依據：

Name of groups
 組合名稱

Basis of determination of groups
 組合劃分依據

Government funds
 政府性質款項

Accounts receivable from government
 與政府往來形成的款項

Related company funds
 關聯公司款項

Accounts receivable from related companies
 與關聯公司交易、往來形成的款項

Deposit, security deposit and reserve fund
 押金、保證金及備用金

Deposits, security deposit and reserve fund
 receivable
 押金、保證金及備用金

General or other payments
 一般款項或其他款項

Accounts receivable from general customers
 or others
 其他款項

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) **四、重要會計政策及會計估計(續)**

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) *Impairment of financial assets (continued)*

(i) *(continued)*

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

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

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

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

① (續)

對於劃分為應收政府性質款項、應收關聯公司款項、信用期內回款良好款項、應收押金、保證金及備用金的應收賬款和其他應收款，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失。

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

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

Name of groups
組合名稱

Related company funds
關聯公司款項

Other payments
其他款項

Basis of determination of groups
組合劃分依據

Accounts receivable from related companies
關聯公司款項

Other payments except related companies
除關聯公司外的其他款項

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

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

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

(2) Financial liabilities

1) Classification, recognition basis and measurement of financial liabilities

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

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

9. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

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

(2) 金融負債

1) 金融負債分類、確認依據和計量方法

本集團的金融負債於初始確認時分類為以公允價值計量且其變動計入當期損益的金融負債和其他金融負債。

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(2) *Financial liabilities (continued)*

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

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

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

9. 金融資產和金融負債(續)

(2) 金融負債(續)

1) 金融負債分類、確認依據和計量方法(續)

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

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

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中期簡明合併財務數據附註(續)

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(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(2) *Financial liabilities (continued)*

2) *Derecognition criteria of financial liabilities*

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

9. 金融資產和金融負債(續)

(2) 金融負債(續)

2) 金融負債終止確認條件

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

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

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

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

9. 金融資產和金融負債(續)

(3) 金融資產和金融負債的公允價值確定方法

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

(4) *Elimination between financial assets and financial liabilities*

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

9. 金融資產和金融負債(續)

(4) 金融資產和金融負債的抵銷

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

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

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

9. 金融資產和金融負債(續)

(5) 金融負債與權益工具的區分及相關處理方法

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

9. Financial Assets and Financial Liabilities (continued)

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

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

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

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

9. 金融資產和金融負債(續)

(5) 金融負債與權益工具的區分及相關處理方法(續)

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

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

四、重要會計政策及會計估計(續)

10. Inventories

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

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

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

11. Contractual assets

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

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

10. 存貨

本集團存貨主要包括原材料、包裝物、低值易耗品、在產品、庫存商品等。

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

庫存商品、在產品和用於出售的材料等直接用於出售的商品存貨，其可變現淨值按該存貨的估計售價減去估計的銷售費用和相關稅費後的金額確定；用於生產而持有的材料存貨，其可變現淨值按所生產的產成品的估計售價減去至完工時估計將要發生的成本、估計的銷售費用和相關稅費後的金額確定。

11. 合同資產

合同資產，是指本集團已向客戶轉讓商品而有權收取對價的權利，且該權利取決於時間流逝之外的其他因素。如本集團向客戶銷售兩項可明確區分的商品，因已交付其中一項商品而有權收取款項，但收取該款項還取決於交付另一項商品的，本集團將該收款權利作為合同資產。

本集團對合同資產的預期信用損失的確定方法詳見附註四、9金融資產和金融負債。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

12. Contractual costs

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

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

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

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

12. 合同成本

(1) *與合同成本有關的資產金額的確定方法*

本集團與合同成本有關的資產包括合同履約成本和合同取得成本。

合同履約成本，即本集團為履行合同發生的成本，不屬於其他企業會計準則規範範圍且同時滿足下列條件的，作為合同履約成本確認為一項資產：該成本與一份當前或預期取得的合同直接相關，包括直接人工、直接材料、製造費用(或類似費用)、明確由客戶承擔的成本以及僅因該合同而發生的其他成本；該成本增加了本集團未來用於履行履約義務的資源；該成本預期能夠收回。

合同取得成本，即本集團為取得合同發生的增量成本預期能夠收回的，作為合同取得成本確認為一項資產；該資產攤銷期限不超過一年的，在發生時計入當期損益。增量成本，是指本集團不取得合同就不會發生的成本(如銷售佣金等)。本集團為取得合同發生的、除預期能夠收回的增量成本之外的其他支出(如無論是否取得合同均會發生的差旅費等)，在發生時計入當期損益，但是，明確由客戶承擔的除外。

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12. Contractual costs (continued)

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

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

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

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

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

12. 合同成本(續)

(2) 與合同成本有關的資產的攤銷

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

(3) 與合同成本有關的資產的減值

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

以前期間減值的因素之後發生變化，使得前述差額高於該資產賬面價值的，轉回原已計提的資產減值準備，並計入當期損益，但轉回後的資產賬面價值不應超過假定不計提減值準備情況下該資產在轉回日的賬面價值。

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13. Long-term Equity Investment

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

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

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

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

13. 長期股權投資

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

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

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

13. Long-term Equity Investment (continued)

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

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

13. 長期股權投資(續)

通過多次交易分步取得同一控制下被投資單位的股權，最終形成企業合併的，應在取得控制權的報告期，補充披露在母公司財務報表中的長期股權投資的處理方法。例如：通過多次交易分步取得同一控制下被投資單位的股權，最終形成企業合併，屬於一攬子交易的，本集團將各項交易作為一項取得控制權的交易進行會計處理。不屬於一攬子交易的，在合併日，根據合併後享有被合併方淨資產在最終控制方合併財務報表中的賬面價值的份額作為長期股權投資的初始投資成本。初始投資成本與達到合併前的長期股權投資賬面價值加上合併日進一步取得股份新支付對價的賬面價值之和的差額，調整資本公積，資本公積不足沖減的，沖減留存收益。

通過非同一控制下的企業合併取得的長期股權投資，以合併成本作為初始投資成本。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

13. Long-term Equity Investment (continued)

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

13. 長期股權投資(續)

通過多次交易分步取得非同一控制下被投資單位的股權，最終形成企業合併的，應在取得控制權的報告期，補充披露在母公司財務報表中的長期股權投資成本處理方法。例如：通過多次交易分步取得非同一控制下被投資單位的股權，最終形成企業合併，屬於一攬子交易的，本集團將各項交易作為一項取得控制權的交易進行會計處理。不屬於一攬子交易的，按照原持有的股權投資賬面價值加上新增投資成本之和，作為改按成本法核算的初始投資成本。購買日之前持有的股權採用權益法核算的，原權益法核算的相關其他綜合收益暫不做調整，在處置該項投資時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理。購買日之前持有的股權在可供出售金融資產中採用公允價值核算的，原計入其他綜合收益的累計公允價值變動在合併日轉入當期投資損益。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

13. Long-term Equity Investment (continued)

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

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

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

13. 長期股權投資(續)

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

本集團對子公司投資採用成本法核算，對合營企業及聯營企業投資採用權益法核算。

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

13. Long-term Equity Investment (continued)

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

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

13. 長期股權投資(續)

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

四、重要會計政策及會計估計(續)

13. Long-term Equity Investment (continued)

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

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

13. 長期股權投資(續)

因處置部分股權投資等原因喪失了對被投資單位的共同控制或重大影響的，處置後的剩餘股權改按可供出售金融資產核算，剩餘股權在喪失共同控制或重大影響之日的公允價值與賬面價值之間的差額計入當期損益。原股權投資因採用權益法核算而確認的其他綜合收益，在終止採用權益法核算時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理。

因處置部分長期股權投資喪失了對被投資單位控制的，處置後的剩餘股權能夠對被投資單位實施共同控制或施加重大影響的，改按權益法核算，處置股權賬面價值和處置對價的差額計入投資收益，並對該剩餘股權視同自取得時即採用權益法核算進行調整；處置後的剩餘股權不能對被投資單位實施共同控制或施加重大影響的，改按可供出售金融資產的有關規定進行會計處理，處置股權賬面價值和處置對價的差額計入投資收益，剩餘股權在喪失控制之日的公允價值與賬面價值間的差額計入當期投資損益。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

13. Long-term Equity Investment (continued)

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

14. Investment Properties

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

13. 長期股權投資(續)

本集團對於分步處置股權至喪失控股權的各項交易不屬於一攬子交易的，對每一項交易分別進行會計處理。屬於「一攬子交易」的，將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理，但是，在喪失控制權之前每一次交易處置價款與所處置的股權對應的長期股權投資賬面價值之間的差額，確認為其他綜合收益，到喪失控制權時再一併轉入喪失控制權的當期損益。

14. 投資性房地產

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

14. Investment Properties (continued)

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

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

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

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

14. 投資性房地產(續)

投資性房地產折舊(攤銷)採用年限平均法並按其入賬價值減去預計淨殘值後在預計使用壽命內計提。投資性房地產的預計使用壽命、淨殘值率及年折舊(攤銷)率列示如下：

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

14. Investment Properties (continued)

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

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

15. Property, Plant and Equipment

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

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

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

14. 投資性房地產(續)

當投資性房地產被處置、或者永久退出使用且預計不能從其處置中取得經濟利益時，終止確認該項投資性房地產。投資性房地產出售、轉讓、報廢或毀損的處置收入扣除其賬面價值和相關稅費後計入當期損益。

當投資性房地產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

15. 固定資產

(1) *固定資產確認及初始計量*

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

15. Property, Plant and Equipment (continued)

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

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

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

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

15. 固定資產(續)

(1) 固定資產確認及初始計量(續)

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

(2) 固定資產的折舊方法

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

15. Property, Plant and Equipment (continued)

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

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

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

(3) *Disposal of property, plant and equipment*

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

15. 固定資產(續)

(2) 固定資產的折舊方法(續)

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

當固定資產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

(3) 固定資產的處置

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

16. Construction in Progress

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

17. Borrowings costs

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

16. 在建工程

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

17. 借款費用

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

17. Borrowings costs (continued)

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

18. Right-of-use assets

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

(1) Initial measurement

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

17. 借款費用(續)

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

18. 使用權資產

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

(1) 初始計量

在租賃期開始日，本集團按照成本對使用權資產進行初始計量。該成本包括下列四項：①租賃負債的初始計量金額，即將尚未支付的租賃付款額的現值確認為租賃負債，短期租賃和低價值資產租賃除外；②在租賃期開始日或之前支付的租賃付款額，存在租賃激勵的，扣除已享受的租賃激勵相關金額；③發生的初始直接費用，即為達成租賃所發生的增量成本；④為拆卸及移除租賃資產、復原租賃資產所在場地或將租賃資產恢復至租賃條款約定狀態預計將發生的成本，屬於為生產存貨而發生的除外。

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

18. Right-of-use assets (continued)

(2) Subsequent measurement

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

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

(3) Depreciation of right-of-use assets

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

18. 使用權資產(續)

(2) 後續計量

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

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

(3) 使用權資產的折舊

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

18. Right-of-use assets (continued)

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

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

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

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

18. 使用權資產(續)

(3) 使用權資產的折舊(續)

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

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

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

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19. Intangible Assets

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

(1) *Categories of intangible assets*

1) *Land-use right*

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

2) *Technical know-how*

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

19. 無形資產

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

(1) *無形資產類別*

1) *土地使用權*

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

2) *專有技術*

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

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19. Intangible Assets (continued)

(1) *Categories of intangible assets (continued)*

3) *Brand and customer relationships*

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

4) *Software*

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

19. 無形資產(續)

(1) 無形資產類別(續)

3) 商標及客戶關係

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

4) 軟件

軟件按取得時實際支付的價款入賬，並按預計使用年限2至10年平均攤銷。

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19. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

5) Franchise rights

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

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

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

19. 無形資產(續)

(1) 無形資產類別(續)

5) 特許經營權

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

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

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

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19. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

5) Franchise rights (continued)

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

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

19. 無形資產(續)

(1) 無形資產類別(續)

5) 特許經營權(續)

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

19. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

6) Research and development

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

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

- (a) It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- (b) Management intends to complete the intangible asset to use or sell it;
- (c) It can be demonstrated how the intangible asset will generate probable future economic benefits;
- (d) Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and

19. 無形資產(續)

(1) 無形資產類別(續)

6) 研究與開發

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

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

- ① 完成該無形資產以使其能夠使用或出售在技術上具有可行性；
- ② 管理層具有完成該無形資產並使用或出售的意圖；
- ③ 能夠證明該無形資產將如何產生經濟利益；
- ④ 有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

19. Intangible Assets (continued)

(1) *Categories of intangible assets (continued)*

6) *Research and development (continued)*

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

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

(2) *Impairment of intangible assets*

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

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

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

19. 無形資產(續)

(1) 無形資產類別(續)

6) 研究與開發(續)

- ⑤ 歸屬於該無形資產開發階段的支出能夠可靠地計量。

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

(2) 無形資產減值

當無形資產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

(3) 定期覆核使用壽命和攤銷方法

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

四、重要會計政策及會計估計(續)

20. Impairment of long-term assets

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

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

20. 長期資產減值

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

可收回金額根據資產的公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者之間較高者確定。本集團以單項資產為基礎估計其可收回金額；難以對單項資產的可收回金額進行估計的，以該資產所屬的資產組為基礎確定資產組的可收回金額。資產組的認定，以資產組產生的主要現金流入是否獨立於其他資產或者資產組的現金流入為依據。當資產或者資產組的可收回金額低於其賬面價值時，本集團將其賬面價值減記至可收回金額，減記的金額計入當期損益，同時計提相應的資產減值準備。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

20. Impairment of long-term assets (continued)

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

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

20. 長期資產減值(續)

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

上述資產的減值損失一經確認，在以後會計期間不予轉回。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

21. Long-term deferred expenses

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

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

22. Contract liabilities

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

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

21. 長期待攤費用

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

對於長期待攤費用中的模具，採用年限平均法分攤至受益期間。

22. 合同負債

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

本集團將同一合同下的合同資產和合同負債相互抵消後以淨額列示。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

23. Employee Benefits

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

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

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

23. 職工薪酬

職工薪酬是本集團為獲得職工提供的服務或解除勞動關係而給予的各種形式的報酬或補償，包括短期薪酬、離職後福利、辭退福利和其他長期職工福利等。

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

23. Employee Benefits (continued)

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

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

23. 職工薪酬(續)

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

本集團在職工勞動合同到期之前解除與職工的勞動關係、或者為鼓勵職工自願接受裁減而提出給予補償，在本集團不能單方面撤回解除勞動關係計劃或裁減建議時和確認與涉及支付辭退福利的重組相關的成本費用時兩者孰早日，確認因解除與職工的勞動關係給予補償而產生的負債，同時計入當期損益。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

23. Employee Benefits (continued)

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

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

23. 職工薪酬(續)

本集團向接受內部退休安排的職工提供內退福利。內退福利是指，向未達到國家規定的退休年齡、經本集團管理層批准自願退出工作崗位的職工支付的工資及為其繳納的社會保險費等。本集團自內部退休安排開始之日起至職工達到正常退休年齡止，向內退職工支付內部退養福利。對於內退福利，本集團比照辭退福利進行會計處理，在符合辭退福利相關確認條件時，將自職工停止提供服務日至正常退休日期間擬支付的內退職工工資和繳納的社會保險費等，確認為負債，一次性計入當期損益。內退福利的精算假設變化及福利標準調整引起的差異於發生時計入當期損益。

預期在資產負債表日起一年內需支付的辭退福利，列示為流動負債。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

24. Lease liabilities

(1) *Initial measurement*

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

1) *Lease payment*

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

24. 租賃負債

(1) *初始計量*

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

1) *租賃付款額*

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

24. Lease liabilities (continued)

(1) Initial measurement (continued)

2) Discount rate

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

24. 租賃負債(續)

(1) 初始計量(續)

2) 折現率

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

24. Lease liabilities (continued)

(2) *Subsequent measurement*

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

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

24. 租賃負債(續)

(2) 後續計量

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

按照固定的週期性利率計算租賃負債在租賃期內各期間的利息費用，並計入當期損益，但應當資本化的除外。週期性利率是指本集團對租賃負債進行初始計量時所採用的折現率，或者因租賃付款額發生變動或因租賃變更而需按照修訂後的折現率對租賃負債進行重新計量時，本集團所採用的修訂後的折現率。

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

24. Lease liabilities (continued)

(3) Remeasurement

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

24. 租賃負債(續)

(3) 重新計量

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

25. Provision

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

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

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

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

25. 預計負債

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

預計負債按照履行相關現時義務所需支出的最佳估計數進行初始計量，並綜合考慮與或有事項有關的風險、不確定性和貨幣時間價值等因素。貨幣時間價值影響重大的，通過對相關未來現金流出進行折現後確定最佳估計數；因隨著時間推移所進行的折現還原而導致的預計負債賬面價值的增加金額，確認為利息費用。

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

預期在資產負債表日起一年內需支付的預計負債，列示為流動負債。

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement

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

(1) Revenue recognition

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

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

26. 收入確認原則和計量方法

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

(1) 收入確認原則

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

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

26. 收入確認原則和計量方法(續)

(1) 收入確認原則(續)

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

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

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

26. 收入確認原則和計量方法(續)

(1) 收入確認原則(續)

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

For a performance obligation satisfied at a point in time, the Group shall recognize revenue when the customer obtains control of relevant goods or services. In judging whether customers obtain control of promised goods or services, the Group considers the following indications: ①the Group has a present right to the payment for the goods or services; ②the Group has transferred the legal title of the goods to customers; ③the Group has transferred physical possession of the goods to customers; ④the group has transferred the significant risks and rewards of the ownership to the customers; ⑤customers have accepted the goods or services.

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

(a) Sales contracts

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

26. 收入確認原則和計量方法(續)

(1) 收入確認原則(續)

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

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：

① 銷售商品合同

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

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26. Revenue Recognition and Measurement (continued)

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

(b) *Service contracts*

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

26. 收入確認原則和計量方法(續)

- (2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

② 提供服務合同

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement (continued)

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

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

For the project business contracts between the Group and its customers, the Group recognizes revenue according to progress of performance within such period for satisfying such performance obligations during a period of time. Progress of performance refers to the contract cost actually incurred on a cumulative basis as of the balance sheet date as a percentage of the expected total cost under contract (the input method). Based on the progress of performance of the project, revenue from project business contracts is recognized as the contract cost actually incurred plus the gross profit margin under contract. If the total contract cost is likely to exceed total contract revenue, the expected loss is recognized as expenses for the current period immediately. If the sum of the cost actually incurred and the recognized gross

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下:(續)

③ 建造合同收入(僅適用於控制權在一段時間內轉移的情形)

本集團對與客戶之間的項目業務合同在某一時段內履行的履約義務，按照項目的履約進度確認收入。履約進度是指資產負債表日累計實際發生的合同成本占合同預計總成本的比例(投入法)。按照項目的履約進度，本集團以實際發生的合同成本加上合同毛利確認為項目業務合同收入。若合同總成本很可能超過合同總收入，本集團將預期損失立即確認為當期費用。若實際發生的成本與已確認的合同毛利之和超過合同結算價款，則超過部分計入合同資產。若合同結算

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement (continued)

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

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

profit margin under contract exceed the contract settlement fee, the excess is taken to contract assets. Where the contract settlement fee exceeds the sum of the cost actually incurred and the recognized gross profit margin under contract, the excess is taken to contract liabilities. When the progress of performance of project business contracts cannot be reasonably determined, if the costs incurred are expected to be compensated, the Group recognizes revenue based on the amount of costs incurred, until the progress of performance can be reasonably determined. If the costs incurred are not expected to be recovered, it is recognized as expenses for the current period immediately when the contract cost is incurred. For changes, claims and awards under contract, revenue is recognized only when it is likely to happen and the amount can be reliably estimated.

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下:(續)

③ 建造合同收入(僅適用於控制權在一段時間內轉移的情形)(續)

價款超過實際發生的成本與已確認的合同毛利之和，則超過部分計入合同負債。當對於項目業務合同的履約進度不能合理確定時，本集團已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。若已經發生的成本預計不可能收回的，本集團在合同成本發生時立即確認為當期費用。對於合同變更、索賠、獎勵等，本集團只有在其可能發生且金額能夠可靠估計時才確認為收入。

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement (continued)

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

(d) *Warranty obligations*

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

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下:(續)

④ 質保義務

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement (continued)

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

(e) *Principal/Agent*

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

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下:(續)

⑤ 主要責任人/代理人

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

26. Revenue Recognition and Measurement (continued)

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

(f) *Interest income*

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

(g) *Rental income*

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

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下:(續)

⑥ 利息收入

按照他人使用本集團貨幣資金的時間和實際利率計算確定。

⑦ 租賃收入

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

27. Government grants

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

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

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

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

27. 政府補助

本集團的政府補助包括稅費返還、財政補貼等。

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

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

四、重要會計政策及會計估計(續)

27. Government grants (continued)

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

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

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

27. 政府補助(續)

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

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

27. Government grants (continued)

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

27. 政府補助(續)

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

27. Government grants (continued)

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

- 1) Adjust the book value of assets if the book value of the relevant assets is written off at the time of initial confirmation.
- 2) If there are related deferred incomes, the carrying amount of related deferred income shall be deducted and the excess part shall be included in the current profits and losses.
- 3) If it belongs to other circumstances, it shall be directly included in the profits and losses of the current period.

27. 政府補助(續)

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

- 1) 初始確認時沖減相關資產賬面價值的，調整資產賬面價值。
- 2) 存在相關遞延收益的，沖減相關遞延收益賬面餘額，超出部分計入當期損益。
- 3) 屬於其他情況的，直接計入當期損益。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

28. Deferred tax assets and deferred tax liabilities

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

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

28. 遞延所得稅資產和遞延所得稅負債

本集團遞延所得稅資產和遞延所得稅負債根據資產和負債的計稅基礎與其賬面價值的差額(暫時性差異)計算確認。對於按照稅法規定能夠於以後年度抵減應納稅所得額的可抵扣虧損，確認相應的遞延所得稅資產。對於商譽的初始確認產生的暫時性差異，不確認相應的遞延所得稅負債。對於既不影響會計利潤也不影響應納稅所得額(或可抵扣虧損)的非企業合併的交易中產生的資產或負債的初始確認形成的暫時性差異，不確認相應的遞延所得稅資產和遞延所得稅負債。於資產負債表日，遞延所得稅資產和遞延所得稅負債，按照預期收回該資產或清償該負債期間的適用稅率計量。

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

四、重要會計政策及會計估計(續)

29. Lease

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

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

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

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

29. 租賃

在合同開始日，本集團評估合同是否為租賃或包含租賃，如果合同中一方讓渡了在一定期間內控制一項或多項已識別資產使用的權利以換取對價，則該合同為租賃或者包含租賃。為確定合同是否讓渡了在一定期間內控制已識別資產使用的權利，本集團評估合同中的客戶是否有權獲得在使用期間內因使用已識別資產所產生的幾乎全部經濟利益，並有權在該使用期間主導已識別資產的使用。

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

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

29. Lease (continued)

(1) Lessee

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

(a) Initial measurement

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

29. 租賃(續)

(1) 作為承租人

本集團租賃資產的類別主要包括房屋建築物、機器設備及場地使用權。

(a) 初始計量

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

29. Lease (continued)

(1) Lessee (continued)

(a) Initial measurement (continued)

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

29. 租賃(續)

(1) 作為承租人(續)

(a) 初始計量(續)

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

29. Lease (continued)

(1) Lessee (continued)

(b) Subsequent measurement

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

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

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

29. 租賃(續)

(1) 作為承租人(續)

(b) 後續計量

本集團採用年限平均法對使用權資產計提折舊。能夠合理確定租賃期屆滿時取得租賃資產所有權的，本集團在租賃資產剩餘使用壽命內計提折舊。無法合理確定租賃期屆滿時能夠取得租賃資產所有權的，本集團在租賃期與租賃資產剩餘使用壽命兩者孰短的期間內計提折舊。

本集團按照固定資產的週期性利率計算租賃負債在租賃期內各期間的利息費用，並計入當期損益。

未納入租賃負債計量的可變租賃付款額於實際發生時計入當期損益。

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

29. Lease (continued)

(1) Lessee (continued)

(b) Subsequent measurement (continued)

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

(c) Lease changes

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

29. 租賃(續)

(1) 作為承租人(續)

(b) 後續計量(續)

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

(c) 租賃變更

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

29. Lease (continued)

(1) Lessee (continued)

(c) Lease changes (continued)

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

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

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

29. 租賃(續)

(1) 作為承租人(續)

(c) 租賃變更(續)

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

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

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

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29. Lease (continued)

(1) Lessee (continued)

(c) Lease changes (continued)

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

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

29. 租賃(續)

(1) 作為承租人(續)

(c) 租賃變更(續)

就上述租賃負債調整的影響，本集團區分以下情形進行會計處理：

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

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29. Lease (continued)

(1) Lessee (continued)

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

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

29. 租賃(續)

(1) 作為承租人(續)

(d) 短期租賃和低價值資產租賃

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

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29. Lease (continued)

(2) Lessor

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

(a) Finance lease

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

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

29. 租賃(續)

(2) 作為出租人

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

(a) 作為融資租賃出租人

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*) 中期簡明合併財務數據附註(續)

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29. Lease (continued)

(2) Lessor (continued)

(b) Operating lease

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

(3) Sale and leaseback transactions

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

(a) Lessee

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

29. 租賃(續)

(2) 作為出租人(續)

(b) 作為經營租賃出租人

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

(3) 售後租回交易

本集團按照附註四、26評估確定售後租回交易中的資產轉讓是否屬於銷售。

(a) 作為承租人

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

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29. Lease (continued) (continued)

(3) Sale and leaseback transactions (continued)

(b) Lessor

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

29. 租賃(續)

(3) 售後租回交易(續)

(b) 作為出租人

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

30. Held-for-sale assets

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

30. 持有待售

- (1) 本集團將同時符合下列條件的非流動資產或處置組劃分為持有待售：
- 1)根據類似交易中出售此類資產或處置組的慣例，在當前狀況下即可立即出售；2)出售極可能發生，即已經就一項出售計劃作出決議且獲得確定的購買承諾，預計出售將在一年內完成。有關規定要求相關權力機構或者監管部門批准後方可出售的需要獲得相關批准。本集團將非流動資產或處置組首次劃分為持有待售類別前，按照相關會計準則規定計量非流動資產或處置組中各項資產和負債的賬面價值。初始計量或在資產負債表日重新計量持有待售的非流動資產或處置組時，其賬面價值高於公允價值減去出售費用後的淨額的，將賬面價值減記至公允價值減去出售費用後的淨額，減記的金額確認為資產減值損失，計入當期損益，同時計提持有待售資產減值準備。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

30. Held-for-sale assets (continued)

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

30. 持有待售(續)

- (2) 本集團專為轉售而取得的非流動資產或處置組，在取得日滿足「預計出售將在一年內完成」的規定條件，且短期(通常為3個月)內很可能滿足持有待售類別的其他劃分條件的，在取得日將其劃分為持有待售類別。在初始計量時，比較假定其不劃分為持有待售類別情況下的初始計量金額和公允價值減去出售費用後的淨額，以兩者孰低計量。除企業合併中取得的非流動資產或處置組外，由非流動資產或處置組以公允價值減去出售費用後的淨額作為初始計量金額而產生的差額，計入當期損益。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

30. Held-for-sale assets (continued)

- (3) If the Group loses control of subsidiaries due to the sale of its investment in subsidiaries or other reasons, whether or not the Group retains part of its equity investment after the sale, when the investment in subsidiaries to be sold meets the requirements for the classification of held-for-sale assets, the investment of subsidiaries shall be divided into held-for-sale assets as a whole in the individual financial statements of the parent company, and all assets and liabilities of the subsidiaries shall be listed as held-for-sale in the consolidated financial statements.
- (4) If the net amount of the non-current assets classified as held for sale on the subsequent balance sheet date increases, the amount previously written down shall be restored and shall be reversed within the amount of the impairment loss of the assets recognized after being classified as hold-for-sale assets. The reversed amount shall be included in the current profits and loss. Losses of impairment of assets recognized before the classification of held-for-sale assets shall be not reversed.

30. 持有待售(續)

- (3) 本集團因出售對子公司的投資等原因導致喪失對子公司控制權的，無論出售後本集團是否保留部分權益性投資，在擬出售的對子公司投資滿足持有待售類別劃分條件時，在母公司個別財務報表中將對子公司投資整體劃分為持有待售類別，在合併財務報表中將子公司所有資產和負債劃分為持有待售類別。
- (4) 後續資產負債表日持有待售的非流動資產公允價值減去出售費用後的淨額增加的，以前減記的金額應當予以恢復，並在劃分為持有待售類別後確認的資產減值損失金額內轉回，轉回金額計入當期損益。劃分為持有待售類別前確認的資產減值損失不得轉回。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

30. Held-for-sale assets (continued)

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

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

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

30. 持有待售(續)

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

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

30. Held-for-sale assets (continued)

- (6) The non-current assets classified as held for sale or non-current assets in the disposal group are not depreciated or amortized. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale shall continue to recognize.
- (7) When the non-current asset or the disposal group classified as held for sale ceases to meet the conditions for the classification of held for sale and ceases to be further classified as held for sale or ceases to be included in a disposal group classified as held for sale, it shall be measured at the lower of: a) its carrying amount before the non-current asset or disposal group was classified as held for sale, adjusted for any depreciation, amortization or impairment that would have been recognized had the non-current asset or disposal group not been classified as held for sale; b) its recoverable amount.
- (8) When derecognizing of non-current assets or disposal group classified as held for sale, the unrecognized gains or losses shall be included in the current profits and losses.

30. 持有待售(續)

- (6) 持有待售的非流動資產或處置組中的非流動資產不計提折舊或攤銷，持有待售的處置組中負債的利息和其他費用繼續予以確認。
- (7) 持有待售的非流動資產或處置組因不再滿足持有待售類別的劃分條件，而不再繼續劃分為持有待售類別或非流動資產從持有待售的處置組中移除時，按照以下兩者孰低計量：①劃分為持有待售類別前的賬面價值，按照假定不劃分為持有待售類別情況下本應確認的折舊、攤銷或減值等進行調整後的金額；②可收回金額。
- (8) 終止確認持有待售的非流動資產或處置組時，將尚未確認的利得或損失計入當期損益。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

31. Discontinued operation

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

32. Segment Information

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

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

31. 終止經營

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

32. 分部信息

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

經營分部是指本集團內同時滿足下列條件的組成部分：(1)該組成部分能夠在日常活動中產生收入、發生費用；(2)本集團管理層能夠定期評價該組成部分的經營成果，以決定向其配置資源、評價其業績；(3)本集團能夠取得該組成部分的財務狀況、經營成果和現金流量等有關會計信息。兩個或多個經營分部具有相似的經濟特徵，並且滿足一定條件的，則可合併為一個經營分部。

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

33. Financial Guarantee Contracts

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

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

34. Critical Accounting Estimates and Judgments

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

33. 財務擔保合同

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

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

34. 重要會計估計和判斷

本集團根據歷史經驗和其他因素，包括對未來事項的合理預期，對所採用的重要會計估計進行持續的評價。本集團對於未來所進行的估計和假設可能不能完全等同於與之相關的實際結果。下列重要會計估計及關鍵假設存在會導致下一會計年度資產和負債的賬面價值出現重大調整的重要風險：

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

34. Critical Accounting Estimates and Judgments (continued)

(1) Taxation

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

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

34. 重要會計估計和判斷(續)

(1) 稅項

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

34. Critical Accounting Estimates and Judgments (continued)

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

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

34. 重要會計估計和判斷(續)

(2) *建造合同履約進度的確定方法(僅適用於控制權在一段時間內轉移的情形)*

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

34. Critical Accounting Estimates and Judgments (continued)

(3) Impairment of financial assets

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

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

34. 重要會計估計和判斷(續)

(3) 金融資產減值

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

34. Critical Accounting Estimates and Judgments (continued)

(4) Impairment of non-financial assets

(a) Provision of impairment on goodwill

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

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

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

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

34. 重要會計估計和判斷(續)

(4) 非金融資產減值

1) 商譽減值準備的會計估計

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

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

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

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

34. Critical Accounting Estimates and Judgments (continued)

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

(b) Impairment of long-term assets

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

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

34. 重要會計估計和判斷(續)

(4) 非金融資產減值(續)

2) 長期資產減值

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

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

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

34. Critical Accounting Estimates and Judgments (continued)

(5) *Valuation of inventory*

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

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

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

(7) *Quality warranty*

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

34. 重要會計估計和判斷(續)

(5) *存貨的計價*

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

(6) *固定資產及無形資產的預計可使用年限*

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

(7) *質量保證*

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

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IV. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED) 四、重要會計政策及會計估計(續)

34. Critical Accounting Estimates and Judgments (continued)

(8) Defined benefit plan

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

35. Changes in critical accounting policies and estimates

- (1) There are no changes in critical accounting policies in the current period.
- (2) There are no significant changes in accounting estimates in the current period.
- (3) There are no major adjustments of prior accounting errors in the current period.

34. 重要會計估計和判斷(續)

(8) 設定受益計劃

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

35. 重要會計政策和會計估計變更

- (1) 本集團本期無重大會計政策變更情況。
- (2) 本集團本期無重大會計估計變更情況。
- (3) 本集團本期無重大的前期會計差錯調整情況。

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V. TAXATION

五、稅項

1. Main categories of tax and corresponding tax rate

1. 主要稅種及稅率

Category of tax 稅種	Tax base 計稅依據	Tax rate 稅率
Chinese enterprise 中國企業		
Enterprise income tax —企業所得稅	Taxable income 應納稅所得額	15%, 25% and 0% 15%、25%及0%
Value-added tax ("VAT") —增值稅	Taxable value-added amount (Tax payable is calculated using the taxable sales amount multiplied by the applicable tax rate less deductible VAT input of the current period) 應納稅增值額(應納稅額按應納稅銷售額乘以適用稅率扣除當期允許抵扣的進項稅後的餘額計算)	13%, 9%, 6% 13%、9%、6%
VAT (easy to collect) —增值稅(簡易徵收)	Taxable value-added amount multiplied by VAT collection rate 應納稅增值額乘以增值稅徵收率	5%, 3% 5%、3%
City maintenance and construction tax —城市維護建設稅	Taxable amounts of VAT 按實際繳納增值稅計稅	5% and 7% 5%及7%
Educational surcharge —教育費附加	Taxable amounts of VAT 按實際繳納增值稅計稅	2% and 3% 2%及3%
Property tax —房產稅	70% of the original value of the property or rental income 房產原值的70%或租賃收入	1.2%, 12% 1.2%或12%
Land use tax —土地使用稅	Land occupation area 土地佔用面積	RMB20/square metre/year, RMB18/square metre/year, RMB16/square metre/year, RMB14/square metre/year, RMB12/square metre/year, RMB10/square metre/year, RMB8/square metre/year, RMB7/square metre/year, RMB5/square metre/year, RMB4/square metre/year, RMB3.2/square metre/year 人民幣20元/平方米/年、 人民幣18元/平方米/年、 人民幣16元/平方米/年、 人民幣14元/平方米/年、 人民幣12元/平方米/年、 人民幣10元/平方米/年、 人民幣8元/平方米/年、 人民幣7元/平方米/年、 人民幣5元/平方米/年、 人民幣4元/平方米/年、 人民幣3.2元/平方米/年
Profit tax in Hong Kong 香港利得稅	— —	16.5% 16.5%
Profit tax for other regions/countries 其他地區/國家利得稅	— —	15%、19%、26% 15%、19%、26%

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V. TAXATION (CONTINUED)

五、稅項(續)

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

1. 主要稅種及稅率(續)

Explanation of taxpayers of different enterprise income tax rates:

不同企業所得稅稅率納稅主體說明

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

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V. TAXATION (CONTINUED)

五、稅項(續)

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

1. 主要稅種及稅率(續)

Taxpayers 納稅主體名稱	Income tax rate 所得稅稅率	Income tax preference 所得稅優惠政策
Chongqing Sino-Germany Smart Factory Solutions Co., Ltd. 重慶世瑪德智能製造有限公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Chongqing Tool Factory Co., Ltd. 重慶工具廠有限責任公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Chongqing No. 2 Machine Tools Factory Co., Ltd. 重慶第二機床廠有限責任公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Chongqing Water Turbine Works Co., Ltd. 重慶水輪機廠有限責任公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Chongqing General Industry (Group) Co., Ltd. 重慶通用工業(集團)有限責任公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Chongqing Chongtong Turbine Technology Co., Ltd. 重慶重通透平技術股份有限公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Jilin ChongTong Chengfei New Material Co., Ltd. 吉林重通成飛新材料股份公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Chong Tong Chengfei Wind Power Equipment Jiangsu Co., Ltd. 重通成飛風電設備江蘇有限公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd. 重慶機電智能製造有限公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Chongqing Industrial Enabling Innovation Center Co., Ltd. 重慶工業賦能創新中心有限公司	15%	Income tax preference (2) 所得稅優惠政策(2)
Fu Baotian Cotton picking services Co., Ltd. 新疆福保田採棉服務有限公司	Exemption 免企業所得稅	Income tax preference (3) 所得稅優惠政策(3)
Precision Technologies Group (PTG) Limited. (PTG UK) 精密技術集團有限公司(「英國PTG集團」)	19%	—
Precision Technologies Group (US) Limited (PTG US) 精密技術集團(「美國PTG」)	26%	—
Holroyd Precision Screw and Rotors Company 霍洛伊德精密有限公司	19%	—
PTG Heavy Industries Ltd. PTG重工有限公司	19%	—
Milnrow Investments Ltd. 米羅威投資有限公司	19%	—
Precision Components Ltd. 精密零部件加工有限公司	19%	—
PTG Deutschland GmbH PTG德國公司	15%	—
PTG Investment Development Company Ltd. 精密技術集團投資發展有限公司	16.50%	—

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V. TAXATION (CONTINUED)

五、稅項(續)

2. Corporate income tax preferences

- (1) According to the announcement published by the Ministry of finance, the State Administration of Taxation and the National Development and Reform Commission on the continuation of the enterprise income tax policy for the western development (Announcement No. 23, 2020 of the Ministry of finance, the State Administration of Taxation and the national development and Reform Commission), since January 1, 2021 to December 31, 2030, the enterprise income tax shall be levied at a reduced rate of 15% on the encouraged industrial enterprises located in the western region. According to the judgment of the management of the group, the group has filed with Chongqing State Administration of taxation as a subsidiary of encouraged industrial enterprises in the western region with a preferential corporate income tax rate of 15%. Since there is no significant change in its major business, it is continuing to get favorable tax policy which corporate income tax rate by 15% from 2021 to 2030 very likely.
- (2) According to the relevant tax preferential policies of the state for high-tech enterprises, certified high-tech enterprises can enjoy preferential policies of enterprise income tax and pay enterprise income tax at a reduced rate of 15%.

2. 企業所得稅稅收優惠

- (1) 根據財政部、稅務總局、國家發展改革委關於延續西部大開發企業所得稅政策的公告(財政部、稅務總局、國家發展改革委公告2020年第23號)規定，自2021年1月1日至2030年12月31日，對設在西部地區的鼓勵類產業企業減按15%的稅率徵收企業所得稅。本集團管理層判斷，本集團已按西部地區的鼓勵類產業企業向重慶市國家稅務局備案享有優惠企業所得稅稅率15%的子公司，因主營業務未發生重大變化，於2021年至2030年仍極有可能持續減按15%的優惠企業所得稅稅率。
- (2) 根據國家對高新技術企業的相關稅收優惠政策，認定合格的高新技術企業可享受企業所得稅優惠政策，減按15%稅率繳納企業所得稅。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

V. TAXATION (CONTINUED)

五、稅項(續)

2. Corporate income tax preferences (continued)

2. 企業所得稅稅收優惠(續)

(2) (continued)

(2) (續)

The following companies in this Group enjoy a preferential tax rate of 15% in this period because they have obtained the Certificate of High-tech Enterprises, including Chongqing Machine Tool (Group) Co., Ltd. (certificate of high-tech enterprises No. GR202151100674), Chongqing General Industry (Group) Co., Ltd. (certificate of high-tech enterprises No. GR202051101683), Jilin Chongtong Chengfei New Material Co., Ltd. (certificate of high-tech enterprises No. GR202122000365), Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd. (certificate of high-tech enterprises No. GR202051100767), Chongqing Industrial Enabling Innovation Center Co., Ltd. (certificate of high-tech enterprises No. GR202151101193), Chongqing Chengfei Wind Power Equipment Jiangsu Co. LTD (certificate of high-tech enterprises No. GR202132000904), Chongqing Pigeon Electric Porcelain Co., Ltd. (certificate of high-tech

本集團內下列公司因取得《高新技術企業證書》，本期享受15%的優惠稅率。包括：重慶機床(集團)有限責任公司(高新技術企業證書編號：GR202151100674)、重慶通用工業(集團)有限責任公司(高新技術企業證書編號：GR202051101683)、吉林重通成飛新材料股份公司(高新技術企業證書編號：GR202122000365)、重慶機電智能製造有限公司(高新技術企業證書編號：GR202051100767)、重慶工業賦能創新中心有限公司(高新技術企業證書編號：GR202151101193)、重慶成飛風電設備江蘇有限公司(高新技術企業證書編號：GR202132000904)、重慶鴿牌電瓷有限公司(高新技術企業證書編號：GR201951100978)、重

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

V. TAXATION (CONTINUED)

2. Corporate income tax preferences (continued)

(2) (*continued*)

enterprises No. GR201951100978), Chongqing Tool Factory Co., Ltd. (certificate of high-tech enterprises No. GR201951100030), Chongqing ChongTong Turbine Technology Co., Ltd (certificate of high-tech enterprises No. GR201951101411), Chongqing Sino-Germany Smart Factory Solutions Co., Ltd. (certificate of high-tech enterprises No. GR201951101134), Chongqing No.2 Machine Tool Works Co., Ltd. (certificate of high-tech enterprises No. GR202151101223), Chongqing Water turbine works Co., Ltd. (certificate of high-tech enterprises No. GR202051101602), Chongqing Shunchang General Electric Equipment Co., Ltd. (certificate of high-tech enterprises No. GR202051100857), Chongqing Holroyd Precision Rotors Manufacturing Co., Ltd. (certificate of high-tech enterprises No. GR202051101424)

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

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS

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

五、稅項(續)

2. 企業所得稅稅收優惠(續)

(2) (*續*)

慶工具廠有限責任公司(高新技術企業證書編號：GR201951100030)、重慶重通透平技術股份有限公司(高新技術企業證書編號：GR201951101411)、重慶世瑪德智能製造有限公司(高新技術企業證書編號：GR201951101134)、重慶第二機床廠有限責任公司(高新技術企業證書編號：GR202151101223)、重慶水輪機廠有限責任公司(高新技術企業資質證書編號：GR202051101602)、重慶順昌通用電器有限責任公司(高新技術企業證書編號：GR202051100857)、重慶霍洛伊德精密螺桿製造有限責任公司(高新技術企業證書編號：GR202051101424)。

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

六、合併財務報表主要項目註釋

下列所披露的財務報表數據，除特別註明之外，貨幣單位為人民幣元。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

1. Cash and Cash Equivalents

1. 貨幣資金

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Cash in hand	現金	160,101.31	229,324.78
Cash at bank	銀行存款	2,072,387,374.23	1,718,264,784.85
Other monetary assets	其他貨幣資金	434,272,888.25	459,148,148.11
Accrued interest on Cash at bank	銀行存款應計利息	2,890,426.27	1,209,707.81
Total	合計	2,509,710,790.06	2,178,851,965.55
Including:	其中：		
cash deposited abroad	存放在境外的款項總額	70,317,250.20	49,768,194.60

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

註：本集團存放境外的款項匯回不受限制。

Restricted cash at the end of the period

貨幣資金期末使用受限制狀況

Items	項目	30 Jun 2022 2022年6月30日
Deposits for bank acceptance bills	銀行承兌匯票保證金	191,163,710.57
Deposits for letters of credit	信用證保證金	3,202,683.96
Guarantee deposit	保函保證金	116,142,765.25
Statutory reserve	法定準備金	118,000,879.00
Fixed deposit pledge	定期存款質押	46,207,361.09
Total	合計	474,717,399.87

2. Financial Assets held for sale

2. 交易性金融資產

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
fair value through profit or loss	以公允價值計量且其變動計入當期損益的金融資產	214,847,667.98	3,303,288.23
including: Equity instrument investment	其中：權益工具投資	2,038,882.58	2,284,158.35
Money market fund	貨幣市場基金	212,808,785.40	1,019,129.88
Total	合計	214,847,667.98	3,303,288.23

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

3. Redemptory monetary capital for sale

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
National debt reverse repurchase	國債逆回購	—	200,000,000.00
Total	合計	—	200,000,000.00

3. 買入返售金融資產

4. Notes receivable

(1) Classification of notes receivable

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Bank acceptance bills	銀行承兌匯票	387,501,490.17	633,553,443.21
Commercial acceptance bills	商業承兌匯票	72,864,769.52	61,207,309.89
Less: provision for bad debts	減：減值準備	638,416.25	354,584.04
Total	合計	459,727,843.44	694,406,169.06

4. 應收票據

(1) 應收票據分類列示

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

註：本集團期末應收票據都在一年以內。

(2) The notes receivable pledged on June 30, 2022

Items	項目	Pledged amount 期末已質押金額
Bank acceptance bills	銀行承兌匯票	90,173,956.93
Commercial acceptance bills	商業承兌匯票	8,042,855.70
Total	合計	98,216,812.63

(2) 2022年6月30日本集團質押的應收票據：

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年6月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

4. Notes receivable (continued)

(3) The bills receivable endorsed or discounted and not matured on June 30, 2022.

Items	項目	Termination confirmation amount 終止確認金額	The confirmed amount not terminated 未終止確認金額
Commercial acceptance bills	商業承兌匯票	—	36,703,352.97
Total	合計	—	36,703,352.97

4. 應收票據(續)

(3) 2022年6月30日本集團已經背書或貼現且在資產負債表日尚未到期的應收票據：

(4) No bill that is transferred to accounts receivable due to non-performance of the drawer on June 30, 2022.

(4) 2022年6月30日無因出票人未履約而將其轉應收賬款的票據：

(5) Classified by bad debt provision method

(5) 按壞賬計提方法分類列示

Items	類別	30 Jun 2022 2022年6月30日				
		Book Balance 賬面餘額		Provision for bad debts 壞賬準備		Carrying amount 賬面價值
		Amount 金額	Proportion (%) 比例(%)	Amount 金額	Proportion of bad debt provision (%) 壞賬準備比例(%)	
Provision for bad debts by portfolio	按組合計提壞賬準備	460,366,259.69	100.00	638,416.25	0.14	459,727,843.44
Including: bank acceptance bill	其中：銀行承兌匯票	387,501,490.17	84.17	—	—	387,501,490.17
General customer commercial acceptance bill	一般客戶商業承兌匯票	72,864,769.52	15.83	638,416.25	0.88	72,226,353.27
Total	合計	460,366,259.69	100.00	638,416.25	0.14	459,727,843.44

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

4. Notes receivable (continued)

(5) Classified by bad debt provision method (continued)

Items	類別	31 Dec 2021 2021年12月31日					Carrying amount 賬面價值
		Book Balance 賬面餘額		Provision for bad debts 壞賬準備			
		Amount 金額	Proportion (%) 比例(%)	Amount 金額	Proportion of bad debt provision (%) 壞賬準備比例(%)		
Provision for bad debts by portfolio	按組合計提壞賬準備	694,760,753.10	100.00	354,584.04	0.05	694,406,169.06	
Including: bank acceptance bill	其中：銀行承兌匯票	633,553,443.21	91.19	—	—	633,553,443.21	
General customer commercial acceptance bill	一般客戶商業承兌匯票	61,207,309.89	8.81	354,584.04	0.58	60,852,725.85	
Total	合計	694,760,753.10	100.00	354,584.04	0.05	694,406,169.06	

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

(6) 本期計提、收回、轉回的應收票據壞賬準備

Items	類別	Change amount for the current period 本期變動金額			
		31 Dec 2021 2021年 12月31日	Add: accrual 加：計提	Loss: reclassification to bad debt provision of accounts receivable 減：重分類至應收賬款壞 賬準備	30 Jun 2022 2022年 6月30日
Provision for bad debts of notes receivable	應收票據壞賬準備	354,584.04	283,832.21	—	638,416.25
Total	合計	354,584.04	283,832.21	—	638,416.25

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

(7) 本集團本期無實際核銷的應收票據。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

5. Accounts receivable

5. 應收賬款

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Accounts receivable	應收賬款	3,770,866,735.39	3,141,077,120.96
Less: provision for bad debts	減：減值準備	642,752,147.22	623,159,718.09
Carrying amount	應收賬款淨額	3,128,114,588.17	2,517,917,402.87

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

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

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

(1) 按預期信用風險特徵組合計提壞賬準備的應收賬款

Classification	組合分類	30 Jun 2022 2022年6月30日			
		Book balance 原值	percentage (%) 壞賬準備比例(%)	Provision for bad debts 壞賬準備	Carrying amount 賬面價值
Provision for bad debts is recognized separately	按單項計提壞賬準備	376,579,949.09	89.61	337,436,552.93	39,143,396.16
Provision for bad debts is recognized by group	按組合計提壞賬準備	3,394,286,786.30	8.99	305,315,594.29	3,088,971,192.01
Including: Related parties	其中：關聯公司款項	146,055,491.21	-	-	146,055,491.21
Retention money of warranty	質保金組合	64,843,795.64	-	-	64,843,795.64
Customers with good credit	信用期內回款良好組合	563,041,866.36	-	-	563,041,866.36
General customers	一般客戶款項組合	2,620,345,633.09	11.65	305,315,594.29	2,315,030,038.80
Including: Within 1 year	其中：1年以內	1,467,170,108.45	1.39	20,426,567.16	1,446,743,541.29
1-2 years	1-2年	543,740,957.14	2.71	14,739,407.42	529,001,549.72
2-3 years	2-3年	246,290,361.73	8.93	21,992,532.89	224,297,828.84
3-4 years	3-4年	172,350,759.85	46.00	79,286,253.01	93,064,506.84
4-5 years	4-5年	87,002,010.99	74.80	65,079,398.87	21,922,612.12
Over 5 years	5年以上	103,791,434.93	100.00	103,791,434.93	-
Total	合計	3,770,866,735.39	17.05	642,752,147.22	3,128,114,588.17

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

5. Accounts receivable (continued)

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

5. 應收賬款(續)

- (1) 按預期信用風險特徵組合計提壞賬準備的應收賬款(續)

Classification	組合分類	31 Dec 2021 2021年12月31日			Carrying amount 賬面價值
		Book balance 原值	percentage (%) 壞賬準備比例(%)	Provision for bad debts 壞賬準備	
Provision for bad debts is recognized separately	按單項計提壞賬準備	410,831,736.17	88.74	364,574,913.61	46,256,822.56
Provision for bad debts is recognized by group	按組合計提壞賬準備	2,730,245,384.79	9.47	258,584,804.48	2,471,660,580.31
Including: Related parties	其中：關聯公司款項	146,242,773.28	—	—	146,242,773.28
Retention money of warranty	質保金組合	66,178,919.03	—	—	66,178,919.03
Customers with good credit	信用期內回款良好組合	294,985,007.13	—	—	294,985,007.13
General customers	一般客戶款項組合	2,222,838,685.35	11.63	258,584,804.48	1,964,253,880.87
Including: Within 1 year	其中：1年以內	1,333,880,723.98	1.75	23,289,365.84	1,310,591,358.14
1-2 years	1-2年	456,409,955.26	3.92	17,881,111.13	438,528,844.13
2-3 years	2-3年	164,499,776.13	13.17	21,660,605.52	142,839,170.61
3-4 years	3-4年	130,827,398.57	53.69	70,244,338.01	60,583,060.56
4-5 years	4-5年	43,468,270.21	73.06	31,756,822.78	11,711,447.43
Over 5 years	5年以上	93,752,561.20	100.00	93,752,561.20	—
Total	合計	3,141,077,120.96	19.84	623,159,718.09	2,517,917,402.87

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

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

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

5. Accounts receivable (continued)

(2) The accounts receivable recognized provision for bad debts separately:

5. 應收賬款(續)

(2) 單獨進行預期信用測試的款項

Name	單位名稱	30 Jun 2022 2022年6月30日			Reason	計提理由
		Book Balance 賬面餘額	Provision for bad debts 壞賬準備	Excepted credit loss rate (%) 壞賬準備比例 (%)		
Beijing Wanyuan Industry Co., LTD and its subsidiaries	北京萬源工業有限公司及其子公司	130,999,677.96	111,349,726.27	85.00	Not expected to be fully recoverable	預計無法全額收回
Chongqing Jiangbei Machinery Co. LTD (Packaged creditor's rights)	重慶江北機械有限公司(打包債權)	22,362,633.15	22,362,633.15	100.00	Not expected to be recoverable	預計無法收回
Jilin Zhongtong Power Engineering Co., Ltd.	吉林省中通電力工程有限公司	14,664,842.01	14,664,842.01	100.00	Not expected to be recoverable	預計無法收回
Chengdu Mingran Intelligent Technology Co., LTD	成都明然智能科技有限公司	13,364,300.00	4,009,290.00	30.00	Not expected to be fully recoverable	預計無法全額收回
Chengdu Business Department (DEC Dongfeng Electric Machinery Co., Ltd.)	成都經營部(東方電氣集團東風電機有限公司)	11,150,019.24	11,150,019.24	100.00	Not expected to be recoverable	預計無法收回
Shandong Runtong Gear Group Co. LTD	山東潤通齒輪集團有限公司	9,767,127.00	5,283,563.50	54.10	Not expected to be fully recoverable	預計無法全額收回
Chongqing Huahao Smelter Co., LTD	重慶華浩冶煉有限公司	9,412,099.14	9,412,099.14	100.00	Not expected to be recoverable	預計無法收回
Water Gen Power S.R.L. (Execute Power Station, Italy)	Water Gen Power s.r.l (意大利倫特電站)	8,881,945.85	8,881,945.85	100.00	Not expected to be recoverable	預計無法收回
Chongqing Landai Powertrain Co., Ltd.	重慶藍黛傳動機械有限公司	5,895,500.00	1,269,500.00	21.53	Not expected to be fully recoverable	預計無法全額收回
Chongqing Joincham Business Co., Ltd.	重慶中港商業有限公司	5,048,726.50	5,048,726.50	100.00	Not expected to be recoverable	預計無法收回
Chongqing Bishan Shunshan Machinery Co. LTD	重慶璧山順山機械有限公司	4,968,829.99	3,943,703.02	79.37	Not expected to be fully recoverable	預計無法全額收回
Inner Mongolia Hongchang Machinery Manufacturing Co., Ltd.	托克托縣宏昌機械製造有限公司	4,882,900.76	4,882,900.76	100.00	Not expected to be recoverable	預計無法收回
Shanghai Chongtong Air Conditioning Refrigeration Equipment Co	上海重通空調製冷設備公司	4,652,004.71	4,652,004.71	100.00	Not expected to be recoverable	預計無法收回
Shenwu Technology Group Corp	神霧科技集團股份有限公司	3,780,000.00	3,780,000.00	100.00	Not expected to be recoverable	預計無法收回
Morgan Technologies	Morgan Technologies	3,635,346.55	3,635,346.55	100.00	Not expected to be recoverable	預計無法收回
Chongqing Yuqing Machinery Parts Manufacturing Co. LTD	重慶渝青機械配件製造有限公司	3,236,582.48	3,236,582.48	100.00	Not expected to be recoverable	預計無法收回
Hebei Fengte Agricultural Machinery Co. LTD	河北豐特農業機械股份有限公司	3,080,000.00	3,080,000.00	100.00	Not expected to be recoverable	預計無法收回
Other projects	其他零星項目	116,797,413.75	116,793,669.75	100.00	Not expected to be fully recoverable	預計無法全額收回
Total	合計	376,579,949.09	337,436,552.93	89.61		

Note: The Group's receivables based on single item provision for bad debts in this period are mainly due to financial difficulties of the debtor or a longer ageing of the account or a lower probability of full recovery.

註：本集團本期按單項計提壞賬準備的應收款主要為由於債務方發生財務困難或款項賬齡較長收回或全額收回可能性較低款項。

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

5. Accounts receivable (continued)

(3) According to the date of invoice, the age of accounts receivable is analyzed as follows:

5. 應收賬款(續)

(3) 根據開票日期，應收賬款的賬齡分析如下

		30 Jun 2022 2022年6月30日		
Aging	賬齡	Book Balance 應收賬款	Provision for bad debts 壞賬準備	Percentage (%) 壞賬準備比例(%)
Within 1 year	1年以內	1,995,038,694.00	27,066,073.51	1.36
1-2 years	1-2年	666,272,640.64	23,240,592.01	3.49
2-3 years	2-3年	344,415,797.54	52,449,506.88	15.23
3-4 years	3-4年	238,382,543.59	106,287,627.77	44.59
4-5 years	4-5年	178,140,164.92	110,096,476.49	61.80
Over 5 years	5年以上	348,616,894.70	323,611,870.56	92.83
Total	合計	<u>3,770,866,735.39</u>	<u>642,752,147.22</u>	<u>17.05</u>

		31 Dec 2021 2021年12月31日		
Aging	賬齡	Book Balance 應收賬款	Provision for bad debts 壞賬準備	Percentage (%) 壞賬準備比例(%)
Within 1 year	1年以內	1,588,844,467.71	31,348,214.98	1.97
1-2 years	1-2年	621,474,197.87	40,255,791.13	6.48
2-3 years	2-3年	246,666,531.84	42,687,572.69	17.31
3-4 years	3-4年	249,766,229.64	120,014,027.24	48.05
4-5 years	4-5年	145,901,684.37	121,970,364.88	83.60
Over 5 years	5年以上	288,424,009.53	266,883,747.17	92.53
Total	合計	<u>3,141,077,120.96</u>	<u>623,159,718.09</u>	<u>19.84</u>

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

5. Accounts receivable (continued)

- (4) Provision for bad debts that are accrued, transferred back or collected in this period:

5. 應收賬款(續)

- (4) 本期間計提、轉回(或收回)的壞賬準備情況

Items	類別	31-Dec-21 2021年 12月31日	Change amount for the current period 本期變動金額				30-Jun-22 2022年 6月30日
			Accrued 計提	Collected or transferred back 收回或轉回	Write off 核銷	Other decrease 其他減少	
Provision for bad debts of account receivable	應收賬款壞賬準備	623,159,718.09	46,730,789.81	27,138,360.68	-	-	642,752,147.22
Total	合計	623,159,718.09	46,730,789.81	27,138,360.68	-	-	642,752,147.22

- (5) No transfer or write-off of provision for bad debts of account receivable during this period.

- (5) 本集團本期間無轉銷或核銷的應收賬款壞賬準備

- (6) No account receivable that is derecognized due to the transfer of financial assets during this period.

- (6) 本集團本期間無因金融資產轉移而終止確認的應收賬款

- (7) No assets and liabilities have been formed due to the transfer and continuing involvement of account receivable.

- (7) 本集團本期間無因轉移應收賬款且繼續涉入形成的資產、負債

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

5. Accounts receivable (continued)

(8) Top five debtors of account receivable collected according to the arrears:

Name of debtors	30 Jun 2022	Aging	Proportion in total accounts receivable 佔應收賬款期末餘額合計數的比例(%)	Provision for bad debts 壞賬準備金額	No settlement reason 未結算原因
對方單位	2022年6月30日	賬齡		壞賬準備金額	未結算原因
Xinjiang Goldwind Science & Technology Co., Ltd 新疆金風科技股份有限公司	208,399,968.91	Within one year 1年以內	5.53	2,139,428.66	Rolling payment 滾動結算
NONGHAI 2B Power Station EPC Project in Laos (NONGHAI GROUP LTD) 老撾南椰2B電站EPC項目 (龍海集團有限公司NONGHAI GROUP LTD)	112,225,544.76	2-5 years 2-5年	2.98	59,535,312.04	It is in litigation with the company and has not been paid 與對方訴訟中，還未支付
China National Shipbuilding EQUIPMENT&MATERIALS Southwest Co., Ltd. 中國船舶工業物資西南有限責任公司	71,773,396.25	Within one year 1年以內	1.90	450,356.68	Rolling payment 滾動結算
Beijing Wanyuan Industry Co. LTD 北京萬源工業有限公司	71,615,586.50	2-3 years, 4-5 years, over 5 years 2-3年、4-5年、 5年以上	1.90	60,873,248.53	The company is in the process of bankruptcy reorganization 對方正在破產重組
CSIC Haizhuang Windpower Co., Ltd. 中國船舶重工集團海裝風電股份有限公司	71,536,470.17	Within one year, 2-3 years 1年以內、2-3年	1.90	2,892,313.41	Rolling payment 滾動結算
Total 合計	535,550,966.59		14.20	125,890,659.31	

5. 應收賬款(續)

(8) 按欠款方歸集的期末餘額前五名的應收賬款情況

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

6. Receivable financing

(1) Classification of receivables financing

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Bank acceptance bill	銀行承兌匯票	362,537,493.58	436,800,546.36
Document of creditor's rights transfer	債權轉讓憑證	24,879,094.40	249,667,185.14
Total original value of receivables financing	原值合計	387,416,587.98	686,467,731.50
Less: provision for bad debts	減：減值準備	323,580.08	4,903,176.93
Total	合計	387,093,007.90	681,564,554.57

Note 1: According to the needs of daily fund management, the Group classifies bank acceptance bills and The debt transfer certificate into financial assets measured at fair value and the changes of which are included in other comprehensive income. Since the change of fair value at the end of the period has little impact on the statements, the group presents receivables financing according to book value.

The Group does not have a single bank acceptance bill for impairment provision. At the end of the period, the Group measures bad debt provisions based on the expected credit losses throughout its lifetime. The Group believes that the bank acceptance bills held do not have significant credit risk and will not cause significant losses due to bank defaults.

Note 2: The debt transfer certificate refers to the digital debt certificates such as Yunxin and Rongxin obtained by the Group.

(2) No receivable financing already used for pledge at the end of the period

6. 應收款項融資

(1) 應收款項融資分類

註1：本集團視日常資金管理的需要，將銀行承兌匯票及債權轉讓憑證分類為以公允價值計量且其變動計入其他綜合收益的金融資產，由於期末公允價值變動對報表的影響極小，故本集團將應收款項融資按照賬面價值列示。

本集團無單項計提減值準備的應收款項融資。期末本集團按照整個存續期預期信用損失計量壞賬準備。本集團認為所持的銀行承兌匯票不存在重大信用風險，不會因銀行違約而產生重大損失。

註2：債權轉讓憑證系指本集團取得的雲信、融信等數字化債權憑證。

(2) 期末無已用於質押的應收款項融資

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6. Receivable financing (continued)

(3) Receivable financing that have been endorsed or discounted by the Group and have not expired at the end of the period:

Items	項目	Termination confirmation amount 終止確認金額	The confirmed amount is not terminated 未終止確認金額
Bank acceptance bill	銀行承兌匯票	1,384,515,324.92	—
Document of creditor's rights transfer	債權轉讓憑證	910,000.00	—
Total	合計	1,385,425,324.92	—

Note: On June 30, 2022, the group endorsed receivable financing of RMB1,385,425,324.92 yuan to the supplier to pay for the material purchase payment. The management of the group considered that ① the risk and return of ownership of the unexpired receivable financing had been substantially transferred, so the group completely terminated the recognition of receivable financing and the amount due to the supplier. The group's continued involvement in the unexpired receivable financing whose recognition has been completely terminated is limited to the extent that the issuing bank is unable to settle accounts with the bill holder. The maximum possible loss of the group's continued involvement is the unexpired receivable financing endorsed by the group to the supplier, which is RMB1,385,425,324.92 yuan at the end of the period; ② The debt transfer certificates that have been endorsed or discounted but not yet due have not been derecognized due to their attached right of recourse.

6. 應收款項融資(續)

(3) 期末本集團已經背書或貼現且在資產負債表日尚未到期的應收款項融資

註：期末本集團背書予供貨商以支付其材料採購款未到期的應收款項融資人民幣1,385,425,324.92元，本集團管理層認為：(1)已背書轉讓或貼現但尚未到期的銀行承兌匯票所有權的風險及回報已實質轉移，故而完全終止確認該等應收款項融資及應付供貨商款項，本集團對該等完全終止確認的未到期應收款項融資的繼續涉入程度以出票銀行無法向票據持有人結算款項為限。本集團繼續涉入所承受的可能最大損失為本集團背書予供貨商的未到期應收款項融資款項，期末人民幣1,385,425,324.92元；(2)已背書轉讓或貼現但尚未到期的債權轉讓憑證，由於其附追索權，故而未終止確認該等應收款項融資及應付供貨商款項。

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

7. Prepayments

(1) Aging analysis

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Within 1 year	1年以內	158,662,817.90	203,296,242.59
1-2 years	1-2年	18,630,504.41	17,415,558.43
2-3 years	2-3年	5,495,046.47	4,700,466.35
More than 3 years	3年以上	14,648,706.43	22,750,118.01
Total	合計	197,437,075.21	248,162,385.38
Less: provision for diminution in value	減：減值準備	191,749.00	—
Net value	預付賬款淨值	197,245,326.21	248,162,385.38

Note: On 30 Jun 2022, the Group's prepaid accounts with an age of more than one year were RMB38,774,257.31 (The beginning of the period: RMB44,866,142.79), which were mainly prepayments for materials, because the delivery cycle was long and the materials had not arrived.

註：期末本集團賬齡超一年以上的預付賬款金額為人民幣38,774,257.31元(期初金額：人民幣44,866,142.79元)，主要為預付材料貨款，供貨週期較長，材料尚未到貨。

7. 預付款項

(1) 預付款項賬齡分析

(2) The major prepayments aged over 1 year

Name of debtors	30 Jun 2022	Aging	No settlement reason	Percentage (%)
債務單位	2022年6月30日	賬齡	未結算原因	佔預付款項期末餘額的比例(%)
Xiamen Foreate Energy Technology Co., Ltd. 廈門市致創能源技術有限公司	4,680,570.32	1-2 years 1-2年	Commodity not received 尚未到貨	2.37
FANUC (Tianjin) Trading Company Ltd 發那科國際貿易(天津)有限公司	2,675,156.65	1-2 years, 2-3 years 1-2年、2-3年	Commodity not received 尚未到貨	1.36
Chongqing Shangge Technology Co., LTD 重慶上格科技有限公司	2,272,750.00	Within 1 year, 1-2 years 1年以內、1-2年	Commodity not received 尚未到貨	1.15
Changzhou HUALI HYDRAULIC Lubrication Equipment Co., Ltd. 常州市華立液壓潤滑設備有限公司	1,027,318.10	Within 1 year, 1-2 years 1年以內、1-2年	Commodity not received 尚未到貨	0.52
SKF (China) Sales Co., Ltd. 斯凱孚(中國)銷售有限公司	994,500.00	Over 3 years 3年以上	Commodity not received 尚未到貨	0.50
Total 合計	11,650,295.07			5.91

(2) 期末賬齡超過1年且金額重要的預付賬款

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

7. Prepayments (continued)

(3) The top five prepayments by period-end balance collected by prepayment target

Name of debtors	30 Jun 2022	Aging	No settlement reason	Percentage (%) 佔預付款項期末 餘額合計數的比 例(%)
債務單位	2022年6月30日	賬齡	未結算原因	例(%)
China COPPER International Trading Group Co., Ltd. 中銅國際貿易集團有限公司	26,601,472.28	Within 1 year 1年以內	Commodity not received 尚未到貨	13.49
Siemens Ltd., China 西門子(中國)有限公司	14,493,073.87	Within 1 year 1年以內	Commodity not received 尚未到貨	7.35
Shanxi Yangmei Chemical Machinery (Group) Co., Ltd. 山西陽煤化工機械(集團)有限公司	6,443,400.00	Within 1 year 1年以內	Commodity not received 尚未到貨	3.27
Shandong Shuangyi Technology Co., LTD 山東雙一科技股份有限公司	5,674,378.00	Within 1 year 1年以內	Commodity not received 尚未到貨	2.88
Chongqing Jintian COPPER., ltd 重慶金田銅業有限公司	5,037,960.15	Within 1 year 1年以內	Commodity not received 尚未到貨	2.55
Total 合計	58,250,284.30			29.54

7. 預付款項(續)

(3) 按預付對象歸集的期末餘額前五名的預付款情況

(4) No provision made for bad debts, transferred or recovered this period.

(4) 本期間無計提、轉回(或收回)的壞賬準備

8. Other receivables

8. 其他應收款

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Dividend receivable	應收股利	403,895,084.94	562,427,607.42
Other receivables	其他應收款	739,175,691.13	723,826,298.29
Total	合計	1,143,070,776.07	1,286,253,905.71
Less: provision for bad debts	減：減值準備	338,669,870.32	337,017,354.52
Net value	淨額	804,400,905.75	949,236,551.19

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

8. Other receivables (continued)

8.1 Dividend receivable

(1) The classification of dividend receivable

Investees	項目(或被投資單位)	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Chongqing Cummins Engine Co., Ltd	重慶康明斯發動機有限公司	400,780,880.24	560,490,151.04
Chongqing Hongyan Fangda AUTOMOBILE Suspension Co., Ltd.	重慶紅巖方大汽車懸架有限公司	1,937,456.38	1,937,456.38
GRIPM Advanced Materials Co., Ltd.	有研粉末新材料股份有限公司	1,176,748.32	—
Total	合計	403,895,084.94	562,427,607.42

8. 其他應收款(續)

8.1 應收股利

(1) 應收股利分類

(2) The major dividend receivable aged over 1 year

(2) 重要的賬齡超過1年的應收股利

Items (or investee) 項目(或被投資單位)	30 Jun 2022 2022年6月30日	Aging 賬齡	The reason for not receiving 未收回原因	Whether the impairment occurs and its judgment basis 是否發生減值及其判斷依據
Chongqing Cummins Engine Co., Ltd		1-5 years	The payment shall be made according to the resolution of the board of directors	No impairment occurred and the enterprise operate normally and have the ability to pay
重慶康明斯發動機有限公司	400,780,880.24	1-5年	根據董事會決議約定 付款	不存在減值，公司經營正常，具備支付能力
Chongqing Hongyan Changli Automobile Spring Co., Ltd. 重慶紅巖長力汽車彈簧有限公司	1,937,456.38	Over 5 years 5年以上	No payment 對方尚未支付	No impairment occurred and the enterprise operate normally and have the ability to pay 不存在減值，公司經營正常，具備支付能力
Total 合計	402,718,336.62			

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

8. Other receivables (continued)

8.2 Other receivables

(1) Other receivables are classified by the nature of the amount listed below:

8. 其他應收款(續)

8.2 其他應收款

(1) 其他應收款按款項性質分類

Nature	款項性質	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Collection and payment on agency basis	代收代付款項	212,457,772.83	207,770,852.61
Land disposal receivable	資產、土地處置款	141,608,554.14	145,928,741.27
The related companies of other receivable	關聯公司款項	88,523,402.71	87,461,649.92
Borrowing and interest	借款及利息	90,658,694.09	90,839,876.12
Deposit Receivable	保證金	79,532,763.30	72,789,618.37
Housing repair fund	住房修理基金	31,169,801.03	31,885,219.40
Large group receivable	大集體款項	7,332,269.68	10,167,345.34
Imprest fund	備用金	15,196,082.76	8,589,220.40
Advance payments to third party companies	對第三方公司墊付款項	1,509,429.99	2,776,092.99
Prepayment for house purchase	預付購房款	12,622,437.20	12,622,437.20
Others	其他	58,564,483.40	52,995,244.67
Total	其他應收款賬款餘額合計	739,175,691.13	723,826,298.29
Less: provision for bad debts	減：減值準備	338,669,870.32	337,017,354.52
Net value	其他應收款賬面淨值合計	400,505,820.81	386,808,943.77

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

8. Other receivables (continued)

8.2 Other receivables (continued)

(2) Aging analysis

Aging	賬齡	30 June 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Within 1 year	一年以內	100,363,855.58	177,077,719.66
1-2 years	一年至二年	133,900,757.46	293,598,041.67
2-3 years	二年至三年	286,884,290.30	157,022,888.94
3-4 years	三年至四年	147,321,537.62	8,472,876.61
4-5 years	四年至五年	4,232,487.16	45,811,629.43
Over 5 years	五年以上	66,472,763.01	41,843,141.98
Total	其他應收款賬款餘額合計	739,175,691.13	723,826,298.29
Less: provision for bad debts	減：壞賬準備	338,669,870.32	337,017,354.52
Net value	其他應收款賬面淨值合計	400,505,820.81	386,808,943.77

Note: The ageing of other receivables of the Group is calculated from the date when other receivables are recognized.

8. 其他應收款(續)

8.2 其他應收款(續)

(2) 按賬齡分析如下

註：本集團其他應收款賬齡自其他應收款確認日開始計算。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

8. Other receivables (continued)

8.2 Other receivables (continued)

(3) The other receivables recognized provision for bad debts according to group of expected credit risk characters.

8. 其他應收款(續)

8.2 其他應收款(續)

(3) 按預期信用風險特徵組合計提壞賬準備的其他應收款

Bad Debt provision	壞賬準備	The First Stage	The Second Stage	The Third Stage	Total
		Expected credit loss within 12 months 第一階段 未來12個月 預期信用損失	Expected credit loss within the entire duration (No credit impairment has occurred) 第二階段 整個存續期 預期信用損失 (未發生信用減值)	Expected credit loss within the entire duration (Credit impairment has occurred) 第三階段 整個存續期 預期信用損失 (已發生信用減值)	
Balance on 31 Dec 2021	2021年12月31日餘額	19,539.42	4,221,313.34	332,776,501.76	337,017,354.52
The book balance of bad debt provision for other receivables in the current year	年初其他應收款壞賬準備賬面餘額在本期	-	-	-	-
converts into the second stage	-轉入第二階段	-689,432.84	689,432.84	-	-
converts into the third stage	-轉入第三階段	-	-2,036,614.49	2,036,614.49	-
converts back to the second stage	-轉回第二階段	-	-	-	-
converts back to the first stage	-轉回第一階段	-	-	-	-
Accrued	本期計提	861,642.42	755,686.91	226,935.47	1,844,264.80
Collected	本期轉回	-	-	-	-
Transferred back	本期轉銷	-	-	-	-
write off	本期核銷	-	-	-	-
Other changes	其他變動	191,749.00	-	-	191,749.00
Balance on 30 Jun 2022	2022年6月30日餘額	689,432.84	4,977,000.25	333,003,437.23	338,669,870.32

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

8. Other receivables (continued)

8.2 Other receivables (continued)

(3) The other receivables recognized provision for bad debts according to group of expected credit risk characters. (continued)

- 1) The other receivables recognized provision for bad debts separately:

8. 其他應收款(續)

8.2 其他應收款(續)

(3) 按預期信用風險特徵組合計提壞賬準備的其他應收款(續)

- 1) 單獨進行預期信用測試的款項

		31 Jun 2022 2022年6月30日				
Name of debtors	名稱	Book balance 賬面餘額	Provision for bad debts 壞賬準備	Percentage (%) 比例(%)	Reason	計提理由
Chongqing GENERAL Trading Chemical Co., Ltd.	重慶商社化工有限公司	287,967,948.69	287,967,948.69	100.00	Not expected to be recoverable	預計無法收回
Chongqing Arrows Auto Transmission Parts Co., Ltd	雙環傳動(重慶)精密科技有限責任公司	10,293,923.37	10,293,923.37	100.00	Not expected to be recoverable	預計無法收回
Chen Yulan	陳渝蘭	10,932,062.56	10,932,062.56	100.00	Not expected to be recoverable	預計無法收回
Chongqing Gangtian Property Co., Ltd.	重慶港天物業有限公司(惠工大廈)	9,680,000.00	9,680,000.00	100.00	Not expected to be recoverable	預計無法收回
Chongqing Major Hi Tech Property Development Co., Ltd.	重慶重大高科技物業發展有限公司(購房款)	2,942,437.20	2,942,437.20	100.00	Not expected to be recoverable	預計無法收回
Chongqing Dingjin Electric Power Engineering Technology Co., Ltd.	重慶鼎晉電力工程技術有限公司	1,500,000.00	1,500,000.00	100.00	Not expected to be recoverable	預計無法收回
Others	其他	9,710,294.20	9,687,065.41	99.76	Not expected to be fully recoverable	預計無法全額收回
Total	合計	333,026,666.02	333,003,437.23			

Note: The provision for bad debts of the other receivable made individually during this period were mainly due to financial difficulties or long-aging accounts of the debtor. The management of the Group is expected to be unable to recover them or to recover them in full.

註：本集團本期單項計提壞賬準備的其他應收款主要係由於債務人發生財務困難或賬齡較長款項，本集團管理層預計無法收回或無法全額收回。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

8. Other receivables (continued)

8.2 Other receivables (continued)

(4) Provision for bad debts that are accrued, collected or transferred back during this period:

Items	類別	31 Dec 2021 2021年 12月31日餘額	Change amount for the current period 本期變動情況				30 Jun 2022 2022年 6月30日餘額
			accrued 計提	collected or transferred back 收回或轉回	Reclassified to prepaid accounts 重分類至 預付賬款	write off 核銷	
Provision for bad debts of other receivable	其他應收賬款壞賬準備	337,017,354.52	1,844,264.80	-	191,749.00	-	338,669,870.32
Total	合計	337,017,354.52	1,844,264.80	-	191,749.00	-	338,669,870.32

8. 其他應收款(續)

8.2 其他應收款(續)

(4) 本期間計提、轉回(或收回)的壞賬準備情況

(5) No other receivable written off during this period.

(5) 本集團本期間無核銷的其他應收款情況。

(6) Top five debtors of other receivables collected according to the arrears

(6) 按欠款方歸集的期末餘額前五名的其他應收款情況

Name of debtors	Nature	30 Jun 2022	Aging	Percentage (%)	Provision for bad debts amount
對方單位	款項性質	2022年6月30日餘額	賬齡	佔其他應收款 期末餘額合計數的 比例(%)	壞賬準備金額
Chongqing GENERAL Trading Chemical Co., Ltd. 重慶商社化工有限公司	Advances, borrowings and interest arising from trading operations 因貿易業務形成的墊款、借款及利息	287,967,948.69	3-4 years 3-4年	38.96	287,967,948.69
Chongqing Shapingba District Land Consolidation reserve Center 重慶市沙坪壩區土地整治儲備中心	Land disposal fund 土地處置款	97,533,463.93	Within 1 year, 1-2 years, 2-3 years, 3-4 years 1年以內、1-2年、2-3年、3-4年	13.19	-
Chongqing Arrows Auto Transmission Parts Co., Ltd. 雙環傳動(重慶)精密科技 有限責任公司	The related companies of other receivable 關聯公司款項	23,575,961.57	1-2 years, over 5 years 1-2年、5年以上	3.19	-
China Futures Co., Ltd. 中信建投期貨有限公司	Cash deposit 保證金	31,801,938.53	Within 1 year, 1-2 years 1年以內、1-2年	4.30	-
Chongqing Jintong Industrial Construction Investment Co., Ltd. 重慶市金潼工業建設投資有限公司	Asset disposal funds 資產處置款	31,034,072.01	2-3 years 2-3年	4.20	-
Total 合計		471,913,384.73		63.84	287,967,948.69

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

8. Other receivables (continued)

8.2 Other receivables (continued)

(7) No other receivables derecognised during the period due to transfer of financial assets.

(8) No assets or liabilities arising from the transfer of other receivables and continued involvement during this period.

8. 其他應收款(續)

8.2 其他應收款(續)

(7) 本集團本期間無因金融資產轉移而終止確認的其他應收款

(8) 本集團本期間無因轉移其他應收款且繼續涉入形成的資產、負債

9. Inventory

(1) Classification of inventory

9. 存貨

(1) 存貨分類

Items	項目	30 Jun 2022 2022年6月30日		
		Book balance 賬面餘額	Provision for impairment 存貨跌價準備/合同履約成本減值準備	Carrying amount 賬面價值
Raw materials	原材料	404,931,976.36	57,740,397.46	347,191,578.90
Work in progress	在產品	882,902,731.38	42,979,742.78	839,922,988.60
Finished goods	庫存商品	834,685,169.46	54,806,868.44	779,878,301.02
Revolving materials	周轉材料	4,458,887.24	251,609.13	4,207,278.11
Consigned processing materials	委託加工物資	18,321,196.19	-	18,321,196.19
Release products	發出商品	6,690,128.99	-	6,690,128.99
Contract Performance Cost	合同履約成本	27,878,723.81	-	27,878,723.81
Total	合計	2,179,868,813.43	155,778,617.81	2,024,090,195.62

Note: the amortization amount of contract performance cost in this period is RMB19,615,917.60 yuan.

註：本期間合同履約成本攤銷金額為人民幣19,615,917.60元。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

9. Inventory (continued)

(1) Classification of inventory (continued)

Items	項目	31 Dec 2021 2021年12月31日		
		Book balance 賬面餘額	Provision for impairment 存貨跌價準備/合同 履約成本減值準備	Carrying amount 賬面價值
Raw materials	原材料	401,135,807.22	30,703,055.51	370,432,751.71
Work in progress	在產品	824,060,496.45	47,364,756.20	776,695,740.25
Finished goods	庫存商品	1,008,261,747.65	68,764,862.43	939,496,885.22
Revolving materials	周轉材料	4,037,316.26	251,504.63	3,785,811.63
Consigned processing materials	委託加工物資	19,488,926.39	—	19,488,926.39
Release products	發出商品	10,220,593.38	—	10,220,593.38
Contract Performance Cost	合同履約成本	8,949,785.49	—	8,949,785.49
Total	合計	2,276,154,672.84	147,084,178.77	2,129,070,494.07

9. 存貨(續)

(1) 存貨分類(續)

(2) Provision of impairment that are accrued, collected or transferred back during this period:

(2) 本期計提、轉回(或收回)的存貨跌價準備情況

Items	項目	31 Dec 2021 2021年12月31日	Increase 本期增加	Accrued 計提	Other 其他	Collected or Transferred Back 收回或轉回	Decrease 本期減少	transfer 轉銷	write off 核銷	30 Jun 2022 2022年6月30日
Raw materials	原材料	30,703,055.52	27,040,584.04	—	—	—	3,242.09	—	—	57,740,397.47
Work in progress	在產品	47,364,756.20	-3,648,067.96	—	—	—	736,945.46	—	—	42,979,742.78
Finished goods	庫存商品	68,764,862.42	1,951,188.82	—	2,265,404.71	13,643,778.10	—	—	—	54,806,868.43
Revolving materials	周轉材料	251,504.63	104.50	—	—	—	—	—	—	251,609.13
Total	合計	147,084,178.77	25,343,809.40	—	2,265,404.71	14,383,965.65	—	—	—	155,778,617.81

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

9. Inventory (continued)

(3) Provision of impairment of inventory

Items 項目	The determine basic of net realizable value 確定可變現淨值的具體依據	The reasons of collected and transferred back 本期轉回或轉銷原因
Raw materials 原材料	The balance between the net realize value and the book value of raw materials 生產的產品估計售價減去至完工估計發生的成本	The price of the final product rose, provision for impairment is transferred back 最終生產產品售價上漲，跌價準備予以轉回。
Work in progress 在產品	The balance between the net realize value and the book value of raw materials 生產的產品估計售價減去至完工估計發生的成本	The price of the final product rose, provision for impairment is transferred back 最終生產產品售價上漲，跌價準備予以轉回。
Finished goods 庫存商品	The balance between the net realize value and the book value of finished good 可變現淨值低於庫存商品賬面價值的差額	The net realizable value of finished good with provision impairment for inventory in previous year is increased 以前年度計提了存貨跌價準備的產成品可變現淨值上升

9. 存貨(續)

(3) 存貨跌價準備計提

(4) Capitalization of borrowing costs is not included in the Group's inventory on 30 Jun 2022.

(4) 本集團期末存貨餘額中不含有借款費用資本化金額的情況

10. Contractual assets

(1) The situation of contractual assets

Items 項目		30 Jun 2022 2022年6月30日		
		Book balance 賬面餘額	Provision for impairment 減值準備	Carrying amount 賬面價值
Contract assets related to construction contracts Contract assets formed by general business	與建造合同相關的合作資產 一般業務形成的合同資產	24,236,233.23 385,101,936.91	— 55,578,041.10	24,236,233.23 329,523,895.81
Total	合計	409,338,170.14	55,578,041.10	353,760,129.04

10. 合同資產

(1) 合同資產情況

Items 項目		31 Dec 2021 2021年12月31日		
		Book balance 賬面餘額	Provision for impairment 減值準備	Carrying amount 賬面價值
Contract assets related to construction contracts Contract assets formed by general business	與建造合同相關的合作資產 一般業務形成的合同資產	9,709,811.14 418,665,452.23	— 56,727,957.12	9,709,811.14 361,937,495.11
Total	合計	428,375,263.37	56,727,957.12	371,647,306.25

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

10. Contractual assets (continued)

(2) Except for transferring into account receivable due to the fulfillment of obligation or settlement procedure, the carrying amount of contractual assets has not changed significantly during this period.

(3) Provision for impairment of contract assets this period

10. 合同資產(續)

(2) 除因完成履約義務或結算手續轉入應收賬款外，合同資產的賬面價值在本期內未發生重大變動。

(3) 本期間合同資產計提減值準備情況

Item	類別	31 Dec 2021 2021年12月31日	Accrued 本期計提	30 Jun 2022 2022年6月30日
Provision for impairment of contract assets	合同資產減值準備	56,727,957.12	-1,149,916.02	55,578,041.10
Total	合計	56,727,957.12	-1,149,916.02	55,578,041.10

11. Assets classified as held for sale

Item	項目	31 Dec 2021 Book balance 2021年12月31日 賬面餘額	Less: provision for bad debts 減值準備	30 Jun 2022 Book value 2022年6月30日 賬面價值	30 Jun 2022 Fair value 2022年6月30日 公允價值	Estimated disposal cost 預計處置費用	Estimated disposal time 預計處置時間
Land use right	土地使用權	2,922,348.96	—	2,922,348.96	9,848,000.00	—	2022年
	合計	2,922,348.96	—	2,922,348.96	9,848,000.00	—	

11. 持有待售資產

Note: The group's non-current assets classified as held for sale which are that Chongqing Changshou District land reserve center acquired a piece of land located in Yanjia Industrial Park, Changshou District (land certificate No.: cGy (2009) Zi No. 201) for the construction of Chongqing Changshou economic and Technological Development Zone project.

註：本集團劃分為持有待售的非流動資產系：重慶市長壽區土地儲備中心收購位於長壽區晏家工業園區的1宗土地(土地證號：長國用(2009)字第201號)，用於重慶市長壽經濟技術開發區項目建設。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

12. Non-current assets due within one year

12. 一年內到期的非流動資產

Item	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日	Nature	性質
Loans due within one year	一年內到期的借款	17,400,000.00	17,400,000.00	Borrowings from joint ventures	合營公司借款
Total	合計	17,400,000.00	17,400,000.00		

13. Other current assets

13. 其他流動資產

Item	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Unused deductible VAT	待抵扣增值稅	19,728,731.61	49,069,733.29
Prepaid tax	預繳企業所得稅	2,383,144.87	1,612,030.54
Other tax	其他項目	615,996.00	2,493,282.48
Total	合計	22,727,872.48	53,175,046.31

14. Loans and advances to customers

14. 發放貸款及墊款

14.1 Loans and advances to customers aged within one year

14.1 一年以內的發放貸款及墊款

Item	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Loans and advances to corporations	企業貸款和墊款		
- Loans	- 貸款	652,670,870.00	796,720,870.00
- Discount	- 貼現資產	32,711,940.16	24,909,429.62
- Accrued interest	- 應計利息	761,461.56	990,932.67
Total	貸款和墊款總額	686,144,271.72	822,621,232.29
Less: Provision for impairment	減：貸款損失準備	17,153,606.79	20,565,530.81
Carrying amount	貸款和墊款賬面價值	668,990,664.93	802,055,701.48

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

14. Loans and advances to customers (continued)

14. 發放貸款及墊款(續)

14.1 Loans and advances to customers aged within one year
 (continued)

14.1 一年以內的發放貸款及墊款(續)

(1) Industrial-based classification of loans and advances
 to customer

(1) 貸款和墊款總額按行業分佈
 情況

Industry	行業分佈	30 Jun 2022 2022年6月30日	Percentage (%) 比例(%)	31 Dec 2021 2021年12月31日	Percentage (%) 比例(%)
Manufacturing	製造業	686,144,271.72	100.00	822,621,232.29	100.00
Total	貸款和墊款總額	686,144,271.72	100.00	822,621,232.29	100.00

(2) Location-based classification of loans and advances to
 customer

(2) 貸款和墊款總額按地區分佈
 情況

Area	地區分佈	30 Jun 2022 2022年6月30日	Percentage (%) 比例(%)	31 Dec 2021 2021年12月31日	Percentage (%) 比例(%)
Southwest	西南地區	686,144,271.72	100.00	822,621,232.29	100.00
Total	貸款和墊款總額	686,144,271.72	100.00	822,621,232.29	100.00

(3) Guarantee type based Classification of loans and
 advances to customers

(3) 貸款和墊款按擔保方式分佈
 情況

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Unsecured loan	信用貸款	72,742,933.91	125,012,285.87
Guaranteed loan	保證貸款	346,899,721.49	366,863,814.45
Collateral loan	附擔保物貸款	266,501,616.32	330,745,131.97
Including: Mortgaged loan	其中：抵押貸款	266,501,616.32	330,745,131.97
Pledged loan	質押貸款	—	—
Total	貸款和墊款總額	686,144,271.72	822,621,232.29

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

14. Loans and advances to customers (continued)

14. 發放貸款及墊款(續)

14.1 Loans and advances to customers aged within one year
 (continued)

14.1 一年以內的發放貸款及墊款(續)

(4) No overdue loans of both beginning balance and ending balance.

(4) 本集團期末、期初均無逾期貸款

(5) Provision of impairment that are accrued, collected or transferred back during this period:

(5) 本期間計提、轉回(或收回)的減值準備情況

Items	項目	Jan-Jun 2022 本期		Jan-Jun 2021 上期	
		Single item 單項	expected credit loss 預期信用損失	Single item 單項	expected credit loss 預期信用損失
31 Dec 2021	2021年12月31日	-	20,565,530.81	-	23,029,637.45
Accrued in current period	加：本期計提	-	-3,411,924.02	-	-2,464,106.64
Less: Reclassification to bad debt provision for receivables	減：重分類至應收票據壞賬準備	-	-	-	-
30 Jun 2022	2022年6月30日	-	17,153,606.79	-	20,565,530.81

14.2 Loans and advances to customers aged over one year:

14.2 一年以上發放貸款及墊款

Items	項目	30 Jun 22 2022年6月30日	31 Dec 21 2021年12月31日
Loans and advances to corporations	企業貸款和墊款		
- Loans	— 貸款	86,500,000.00	96,500,000.00
- Accrued interest	— 應計利息	115,818.94	121,134.32
Total	貸款和墊款總額	86,615,818.94	96,621,134.32
Less: Provision for impairment	減：貸款損失準備	2,165,395.47	2,415,528.36
Carrying amount	貸款和墊款賬面價值	84,450,423.47	94,205,605.96

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

14. Loans and advances to customers (continued)

14. 發放貸款及墊款(續)

14.2 Loans and advances to customers aged over one year:
 (continued)

14.2 一年以上發放貸款及墊款(續)

(1) Industrial-based classification of loans and advances
 to customer

(1) 貸款和墊款總額按行業分佈
 情況

Industry	行業分佈	30 Jun 2022 2022年6月30日	Proportion (%) 比例(%)	31 Dec 2021 2021年12月31日	Proportion (%) 比例(%)
Manufacturing	製造業	86,615,818.94	100.00	96,621,134.32	100.00
Total	貸款和墊款總額	86,615,818.94	100.00	96,621,134.32	100.00

(2) Location-based classification of loans and advances to
 customer

(2) 貸款和墊款總額按地區分佈
 情況

Area	地區分佈	30 Jun 2022 2022年6月30日	Proportion (%) 比例(%)	31 Dec 2021 2021年12月31日	Proportion (%) 比例(%)
Southwest	西南地區	86,615,818.94	100.00	96,621,134.32	100.00
Total	貸款和墊款總額	86,615,818.94	100.00	96,621,134.32	100.00

(3) Guarantee type based Classification of loans and
 advances to customers

(3) 貸款和墊款總額按擔保方式
 分佈情況

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Guaranteed loan	保證貸款	86,615,818.94	96,621,134.32
Total	貸款和墊款總額	86,615,818.94	96,621,134.32

(4) The beginning balance and ending balance of the group
 are no overdue loans.

(4) 本集團期末、期初均無逾期
 貸款

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

14. Loans and advances to customers (continued)

14. 發放貸款及墊款(續)

14.2 Loans and advances to customers aged over one year:
 (continued)

14.2 一年以上發放貸款及墊款(續)

(5) Provision of impairment that are accrued, collected or transferred back during this period:

(5) 本期間計提、轉回(或收回)的減值準備情況

Items	項目	2022 本期		2021 上期	
		Single item 單項	Expected credit loss 預期信用損失	Single item 單項	Portfolio item 預期信用損失
31 Dec 2021	2021年12月31日	—	2,415,528.36	—	1,550,000.00
Accrued in current period	加：本期計提	—	-250,132.89	—	865,528.36
30 Jun 2022	2022年6月30日	—	2,165,395.47	—	2,415,528.36

15. Long-term receivable

15. 長期應收款

(1) Situation of Long-term Receivable

(1) 長期應收款情況

Items	項目	30 Jun 2022 2022年6月30日			31 Dec 2021 2021年12月31日		
		Book balance 賬面餘額	Provision for Impairment 減值準備	Carrying amount 賬面價值	Book balance 賬面餘額	Provision for impairment 減值準備	Carrying amount 賬面價值
Long-term receivables from related parties (refer to Note 1)	應收關聯方借款(註1)	69,600,000.00	—	69,600,000.00	78,300,000.00	—	78,300,000.00
Less: long-term receivables due within one year	減：一年內到期的長期應收款	17,400,000.00	—	17,400,000.00	17,400,000.00	—	17,400,000.00
Total	合計	52,200,000.00	—	52,200,000.00	60,900,000.00	—	60,900,000.00

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

15. Long-term receivable (continued)

(1) *Situation of Long-term Receivable (continued)*

Note: In order to construct the R&D center of high-powered engine technology and production line project of high-powered engine, National Development Fund Co., Ltd entrusted China Development bank Co., Ltd to issue the entrusted loan to the Group for project capital investment. The total amount of this loan is RMB122,000,000 yuan which is restricted to the construction of the R&D center of high-powered engine technology and production line project of high-powered engine. The term of the loan is from 14 March 2016 to 14 March 2026. The loan interest shall be calculated at the fixed annual rate of 1.2% and paid quarterly. Chongqing Cummins borrowed from the Group through shareholder loan.

(2) *Provision of bad debts*

The Group's long-term receivables are loans to related parties. According to the Group's financial asset accounting policies, no provision for bad debts is made.

(3) *There were no long-term receivables derecognized by the Group during the reporting period due to financial asset transfers.*

(4) *The Group did not transfer long-term receivables and continue to participate in the formation of assets and liabilities during the reporting period.*

15. 長期應收款(續)

(1) 長期應收款情況(續)

註：為建設大馬力發動機技術研發中心和馬力發動機生產線項目，國開發基金有限公司委託國家開發銀行股份有限公司向本集團發放委託貸款作為項目資本金對該項目進行投入。該筆貸款金額合計122,000,000元，借款期限為2016年3月14日至2026年3月14日，僅限用於重慶康明斯大馬力發動機技術研發中心和馬力發動機生產線項目建設，貸款利率為固定年利率1.2%，按季結息。本集團將該筆貸款資金以股東借款方式借給合營企業重慶康明斯。

(2) 壞賬準備計提情況

本集團長期應收款系對關聯方借款，根據本集團金融資產會計政策，未計提壞賬準備。

(3) 本集團報告期內無因金融資產轉移而終止確認的長期應收款

(4) 本集團報告期內無轉移長期應收款且繼續涉入形成的資產、負債

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)
 六、合併財務報表主要項目註釋(續)

16. Long-term equity investment

16. 長期股權投資

Name of investee 公司名稱	Accounting method 核算方法	Percentage of shareholdings 持股比例(%)	Voting rights 表決權比例(%)	Cost of investment 投資成本	31 Dec. 2021 2021年12月31日	Increase or Decrease in investment 增加或減少投資	Increase 其他增加	Investment gain or loss recognized under equity method 按權益法調整的淨收益	Adjustment of other comprehensive income 權益法調整的其他權益	Cash dividend declared 宣告分派的現金股利	Decrease 其他減少	30 Jun 2022
												2022年6月30日
Joint ventures 合營企業												
CO Cummins 重慶康明斯	Equity method 權益法	50	50	370,180,551.00	397,752,004.30	-	-	107,796,867.31	-	-	-	505,548,871.61
Subtotal 小計	-	-	-	370,180,551.00	397,752,004.30	-	-	107,796,867.31	-	-	-	505,548,871.61
Associates 聯營企業												
Chongqing ABB Power Transformer Co., Ltd. (Chongqing ABB) 重慶ABB	Equity method 權益法	37.8	37.8	236,651,166.00	346,636,133.93	-	-	49,318,033.81	-	-	-	396,154,167.74
Hongyan (Note 1) 紅鵬方大(註1)	Equity method 權益法	44	42.86	51,306,166.00	146,314,640.93	-	-	-6,589,767.17	-	-	-	141,715,073.76
Exedy (Note 1) 愛思希(註1)	Equity method 權益法	27	22.22	16,680,157.00	80,386,464.58	-	-	-1,207,312.69	-	342,881.06	-	78,816,270.83
Krorr 克諾爾	Equity method 權益法	34	34	44,231,369.00	82,800,722.87	-	-	2,246,764.53	-	-	-	85,047,487.40
Chongqing Jiangbei Machinery (Note 1) 江北機械(註1)	Equity method 權益法	41	20	57,933,866.00	66,019,137.94	-	-	4,588,708.83	-	-	-	70,577,846.77
Ilialy WPG (Note 2) 意大利WPG(註2)	Equity method 權益法	49	49	6,088,193.00	-	-	-	-	-	-	-	-
Chongqing Arows Auto Transmission Parts Co., Ltd. (Note 1) 雙環車動(重慶)公司(註1)	Equity method 權益法	35	40	85,888,049.00	85,618,931.56	-	381,411.17	-2,394,470.63	-	-	-	83,605,872.10
Subtotal 小計				498,869,668.00	809,956,231.81	-	381,411.17	45,921,956.68	-	342,881.06	-	855,916,716.60
Total 合計				869,050,219.00	1,207,708,236.11	-	381,411.17	153,718,823.99	-	342,881.06	-	1,361,465,500.21

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16. Long-term equity investment (continued)

Note 1: Difference between the percentage of shareholding and voting rights is derived from the difference between numbers of shareholders in the board of directors and the percentage of shareholding.

Note 2: In 2022, the associate company "Chongqing Shenjian Automobile Transmission Parts Co., LTD." has been renamed "Chongqing Arrows Auto Transmission Parts Co., Ltd" (hereinafter referred to as "Arrows Auto Transmission (Chongqing)").

Note 3: The Group has fully recognized the investment loss of Italian WGP equity investment in 2018. Due to WGP's operating difficulties, the company has submitted a voluntary bankruptcy liquidation application to the relevant Italian court on August 6, 2019. The company has not completed liquidation on June 30, 2022.

16. 長期股權投資(續)

註1：持股比例與表決權比例差異系權利機構席位與持股比例的差異。

註2：2022年聯營公司「重慶神箭汽車傳動件有限責任公司」已更名為「雙環傳動(重慶)精密科技有限責任公司」(簡稱「雙環傳動(重慶)」)

註3：本集團已在2018年度對意大利WGP股權投資全額確認投資損失，由於WGP經營困難，該公司已於2019年8月6日向意大利相關法院提交自願破產清算申請，截止2022年6月30日該公司尚未清算完畢。

17. Other equity instruments investment

(1) Investment in other equity instruments

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Cost	— 成本	52,314,020.88	52,314,020.88
Change in fair value	— 公允價值變動	65,213,717.58	87,620,966.84
Total	合計	117,527,738.46	139,934,987.72

17. 其他權益工具投資

(1) 其他權益工具投資情況

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17. Other equity instruments investment (continued)

17. 其他權益工具投資(續)

(2) Investment in non-trading equity instruments during this period

(2) 本期間非交易性權益工具投資

Items	Dividend income recognized during this period	Cumulative gain	Cumulative loss	Amount of other comprehensive income transferred to retained earnings	Designated as a reason for measuring at fair value and its changes included in other comprehensive income	Reasons for transferring other comprehensive income to retained earnings
項目	本期確認的股利收入	累計利得	累計損失	其他綜合收益轉入留存收益的金額	指定為以公允價值計量且其變動計入其他綜合收益的原因	其他綜合收益轉入留存收益的原因
GRIPM Advanced Materials Co., Ltd. 有研粉末新材料股份有限公司 股權投資	1,176,748.32	65,213,717.58	-	-	Held for non-transactional purposes 非交易目的而持有	Not applicable 不適用

18. Investment property

18. 投資性房地產

(1) Investment property at cost measurement model

(1) 採用成本計量模式的投資性房地產

Items	項目	Buildings and land-use rights 房屋、建築物	Total 合計
I. Book balance	一、賬面原值		
Balance on 31 Dec 2021	2021年12月31日	213,557,363.24	213,557,363.24
Increase this period	本期增加金額	-	-
Including: Transfer from fixed assets	其中：固定資產轉入	-	-
Transfer from construction in progress	從在建工程轉入	-	-
Reduced amount for the period	本期減少金額	-	-
Including: Dispose	其中：處置	-	-
Balance on 30 Jun 2022	2022年6月30日	213,557,363.24	213,557,363.24
II. Accumulated depreciation	二、累計折舊		
Balance on 31 Dec 2021	2021年12月31日	46,644,662.13	46,644,662.13
Increase this period	本期增加金額	4,772,082.61	4,772,082.61
Including: Accrued or amortized	其中：計提折舊或攤銷	4,772,082.61	4,772,082.61
Transfer from fixed assets	固定資產轉入	-	-
Reduced amount for the period	本期減少金額	-	-
Including: Dispose	其中：處置	-	-
Balance on 30 Jun 2022	2022年6月30日	51,416,744.74	51,416,744.74
III. Carrying Amount	三、賬面價值		
1. on 30 Jun 2022	1. 2022年6月30日	162,140,618.50	162,140,618.50
2. on 31 Dec 2021	2. 2021年12月31日	166,912,701.11	166,912,701.11

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18. Investment property (continued)

- (2) *The Group had no investment real estate without a property right certificate on 30 Jun 2022.*
- (3) *There is no significant impairment in the group's investment property and no accrued is made for related impairment on 30 Jun 2022.*

18. 投資性房地產(續)

- (2) 期末本集團無未辦妥產權證書的投資性房地產。
- (3) 期末本集團投資性房地產不存在重大的減值跡象。

19. Property, Plant and Equipment

19. 固定資產

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
PP&E	固定資產	2,623,578,282.11	2,562,002,288.01
Disposal of PP&E	固定資產清理	79,279.50	79,279.50
Total	合計	2,623,657,561.61	2,562,081,567.51

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19. Property, Plant and Equipment (continued)

19. 固定資產(續)

(1) The Property, plant and equipment

(1) 固定資產情況

Items	項目	Buildings 房屋建築物	Machinery Equipment 機器設備	Transportation 運輸工具	Office Equipment 辦公設備	Total 合計
I. Book balance						
一、賬面原值						
1. Balance at 31 Dec 2021	1. 期初餘額	2,416,226,172.46	1,478,125,804.68	52,729,854.16	70,862,080.02	4,017,943,911.32
2. Increase	2. 本期增加金額	43,934,759.91	219,062,512.23	2,362,251.23	1,813,482.40	267,173,005.77
(1) Purchase	(1) 購置	8,164,368.97	11,438,380.05	2,362,251.23	1,660,818.69	23,625,818.94
(2) Transfer from CIP	(2) 在建工程轉入	35,770,390.94	3,820,590.29	—	152,663.71	39,743,644.94
(3) Transfer from Finished goods	(3) 從使用權資產轉入	—	203,803,541.89	—	—	203,803,541.89
(4) Others	(4) 其他	—	—	—	—	—
3. Decreases	3. 本期減少金額	50,979,082.89	14,979,319.42	1,317,066.44	407,151.13	67,682,619.88
(1) Disposal or scrap	(1) 處置或報廢	44,360,075.38	12,562,346.96	1,317,066.44	407,151.13	58,646,639.91
(2) Transfer into Investment property	(2) 轉出至投資性房地產	—	—	—	—	—
(3) Transfer into CIP	(3) 轉出至在建工程	—	—	—	—	—
(4) Others	(4) 其他	6,619,007.51	2,416,972.46	—	—	9,035,979.97
4. Balance at 30 Jun 2022	4. 期末餘額	2,409,181,849.48	1,682,208,997.49	53,775,038.95	72,268,411.29	4,217,434,297.21
II. Accumulated depreciation and amortization						
二、累計折舊						
1. Balance at 31 Dec 2021	1. 期初餘額	451,713,685.55	878,859,423.86	40,624,013.68	47,748,922.83	1,418,946,045.92
2. Increase	2. 本期增加金額	30,073,761.16	121,495,810.66	1,064,931.80	2,328,000.48	154,962,504.10
(1) Accrue	(1) 計提	30,073,761.16	51,553,352.92	1,064,931.80	2,328,000.48	85,020,046.36
(2) Transfer from the right to use assets	(2) 從使用權資產轉入	—	69,942,457.74	—	—	69,942,457.74
3. Decreases	3. 本期減少金額	13,045,201.81	8,997,958.82	1,158,959.83	377,433.30	23,579,553.77
(1) Disposal or scrap	(1) 處置或報廢	12,707,103.98	8,874,500.26	1,158,959.83	377,433.30	23,117,997.37
(2) Transfer into Investment property	(2) 轉出至投資性房地產	—	—	—	—	—
(3) Transfer into CIP	(3) 轉出至在建工程	—	—	—	—	—
(4) Others	(4) 其他	338,097.83	123,458.56	—	—	461,556.40
4. Balance at 30 Jun 2022	4. 期末餘額	468,742,244.90	991,357,275.69	40,529,985.65	49,699,490.01	1,550,328,996.25
III. Provision for impairment						
三、減值準備						
1. Balance at 31 Dec 2021	1. 期初餘額	—	36,995,577.39	—	—	36,995,577.39
2. Increase	2. 本期增加金額	—	6,878,721.29	—	—	6,878,721.29
(1) Accrue	(1) 計提	—	6,878,721.29	—	—	6,878,721.29
3. Decreases	3. 本期減少金額	—	347,279.83	—	—	347,279.83
(1) Disposal or scrap	(1) 處置或報廢	—	347,279.83	—	—	347,279.83
4. Balance at 30 Jun 2022	4. 期末餘額	—	43,527,018.85	—	—	43,527,018.85
IV. Net carrying amount						
四、賬面價值						
1. Balance on 31 Dec 2021	1. 期初餘額	1,964,512,486.91	562,270,803.43	12,105,840.48	23,113,157.19	2,562,002,288.01
2. Balance on 30 Jun 2022	2. 期末餘額	1,940,439,604.59	647,324,702.95	13,245,053.30	22,568,921.28	2,623,578,282.11

Note: these changes of PP&E in the current period were caused by changes in exchange rates

註：本期固定資產其他變動系匯率變化所致。

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19. Property, Plant and Equipment (continued)

(2) *At the end of this period, the original value of fixed assets that had been fully depreciated and continued to be used was RMB498,483,856.44 yuan.*

(3) *Temporarily idle property, plant and equipment*

19. 固定資產(續)

(2) 期末本集團已提足折舊仍繼續使用的固定資產原值為人民幣498,483,856.44元。

(3) 暫時閒置的固定資產

Items	項目	Book balance 賬面原值	Accumulated depreciation 累計折舊	Provision for impairment 減值準備	Carrying amount 賬面價值
Buildings	房屋建築	643,076.33	232,363.45	410,712.88	—
Machinery equipment	機器設備	69,796,875.37	28,592,679.34	40,190,803.82	1,013,392.21
Office Equipment	辦公設備	20,790.26	20,038.35	751.91	—
Total	合計	70,460,741.96	28,845,081.14	40,602,268.61	1,013,392.21

(4) *The Group has no plant and equipment without certificate of title*

(5) *Restriction on property, plant and equipment*

Please refer to VI.65 for details.

(4) 未辦妥產權證書的固定資產無。

(5) 固定資產受限情況

詳見附註六、65。

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20. Construction In Progress

20. 在建工程

(1) The situation of construction in progress:

(1) 在建工程情況

Items	項目	30 Jun 2022 2022年6月30日	30 Jun 2022 2022年6月30日	Carrying amount	31 Dec 2021 2021年12月31日	31 Dec 2021 2021年12月31日	Carrying amount
		Book balance	Provision for impairment	賬面價值	Book balance	Provision for impairment	賬面價值
		賬面餘額	減值準備		賬面餘額	減值準備	
Xinjiang Cotton Picking Machine Project	福保田一新疆採棉機項目	67,147,626.30	23,879,482.82	43,268,143.48	67,147,626.30	-	67,147,626.30
Water pump large reciprocating diaphragm pump construction project	水泵大型往復隔膜泵建設項目	36,211,751.29	-	36,211,751.29	947,636.59	-	947,636.59
Pigeon Brand special cable project	鴿牌特種電纜項目	14,047,034.32	-	14,047,034.32	7,805,843.71	-	7,805,843.71
Water turbine wind power project	水輪風電項目	6,792,927.55	-	6,792,927.55	4,978,586.80	-	4,978,586.80
Safety injection pump vibration and noise reduction special planning capacity building project	安全注射泵減振降噪專題規劃能力建設項目	6,136,115.04	-	6,136,115.04	-	-	-
Machine tool group equipment	機床集團需要安裝設備	5,735,182.90	-	5,735,182.90	4,457,177.11	-	4,457,177.11
Air pressure relocation and land related projects	氣壓搬遷及土地相關項目	5,382,800.07	-	5,382,800.07	5,084,686.86	-	5,084,686.86
Digital workshop construction project of water wheel	水輪數字化車間建設項目	5,047,711.07	-	5,047,711.07	13,612,647.70	-	13,612,647.70
Machine tool construction project	機床建設項目	4,789,654.50	-	4,789,654.50	7,219,738.60	-	7,219,738.60
CAFF bumper project	卡福保險槓項目	4,736,283.19	-	4,736,283.19	4,736,283.19	-	4,736,283.19
Water wheel production equipment and supporting projects	水輪生產設備及配套項目等	3,903,768.46	-	3,903,768.46	3,903,768.46	-	3,903,768.46
Water pump information construction project	水泵信息化建設項目	3,196,213.08	-	3,196,213.08	3,173,571.57	-	3,173,571.57
Cast moving engineering	鑄造工程	2,557,627.00	2,557,627.00	-	2,557,627.00	2,557,627.00	-
CAFF BOSCH project	卡福BOSCH項目	1,121,982.31	-	1,121,982.31	1,121,982.31	-	1,121,982.31
Kingdee electronic trading platform	金蝶電子交易平台款	226,415.09	-	226,415.09	226,415.09	-	226,415.09
Others	其他	47,200,757.62	-	47,200,757.62	17,080,599.39	-	17,080,599.39
Total	合計	214,233,849.79	26,437,109.82	187,796,739.97	144,054,190.68	2,557,627.00	141,496,563.68

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20. Construction In Progress (continued)

20. 在建工程(續)

(2) The changes of significant construction in progress during this period:

(2) 重要在建工程項目本期間變動情況

Project Name	工程名稱	Budgeted amount 預算數	31 Dec 2021 2021年12月31日	Increase 本期增加	Decrease 本期減少		30 Jun 2022 2022年6月30日
					Transfer into PP&E 轉入固定資產/ 轉入無形資產	Other Decrease 其他減少	
Xinjiang Cotton Picking Machine Project	福保田-新疆採棉機項目	-	67,147,626.30	-	-	-	67,147,626.30
Water pump large reciprocating diaphragm pump construction project	水泵大型往復隔膜泵建設項目	68,430,774.33	947,636.59	35,264,114.70	-	-	36,211,751.29
Pigeon Brand special cable project	錦牌特種電纜項目	-	7,805,843.71	6,684,144.93	442,954.32	-	14,047,034.32
Water turbine wind power project	水輪風電項目	4,926,000.00	4,978,586.80	1,814,340.75	-	-	6,792,927.55
Safety injection pump vibration and noise reduction special planning capacity building project	安全注射泵減振降噪專題規劃能力建設項目	-	-	6,136,115.04	-	-	6,136,115.04
Machine tool group equipment	機床集團設備	-	4,457,177.11	1,471,882.34	193,876.55	-	5,735,182.90
Air pressure relocation and land related projects	氣壓搬遷及土地相關項目	-	5,084,686.86	298,113.21	-	-	5,382,800.07
Digital workshop construction project of water wheel	水輪數字化車間建設項目	-	6,099,912.32	-	-	1,052,201.25	5,047,711.07
Machine tool construction project	機床建設項目	-	7,219,738.60	36,127,298.26	35,899,949.90	2,657,432.46	4,789,654.50
CAFF bumper project	卡福保險槓項目	-	4,736,283.19	-	-	-	4,736,283.19
Total	合計		108,477,491.48	87,796,009.23	36,536,780.77	3,709,633.71	156,027,086.23

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 中期簡明合併財務數據附註(續)

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 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

20. Construction In Progress (continued)

20. 在建工程(續)

(2) The changes of significant construction in progress during this period: (continued)

(2) 重要在建工程項目本期間變動情況(續)

Project Name 工程名稱	The ratio of input to budget (%) 工程投入佔預算的比例(%)	Project Progress (%) 工程進度(%)	Capitalized aggregate amount of borrowing costs 借款費用資本化累計金額	Capitalized amount of borrowing costs in this period 其中：本期借款費用資本化金額	Capital Source 資金來源
Xinjiang Cotton Picking Machine Project 福保田—新疆採棉機項目	—	—	—	—	Self-collected fund 自籌
Water pump large reciprocating diaphragm pump construction project 水泵大型往復隔膜泵建設項目	52.92	—	—	—	Self-collected fund 自籌
Pigeon Brand special cable project 鴿牌特種電纜項目	—	—	—	—	Self-collected fund 自籌
Water turbine wind power project 水輪風電項目	—	—	—	—	Self-collected fund 自籌
Safety injection pump vibration and noise reduction special planning capacity building project 安全注射泵減振降噪專題規劃能力建設項目	—	—	—	—	Self-collected fund 自籌
Machine tool group equipment 機床集團設備	—	—	—	—	Self-collected fund 自籌
Air pressure relocation and land related projects 氣壓搬遷及土地相關項目	—	—	—	—	Self-collected fund 自籌
Digital workshop construction project of water wheel 水輪數字化車間建設項目	—	—	—	—	Self-collected fund 自籌
Machine tool construction project 機床建設項目	95.00	95.00	—	—	Self-collected fund 自籌
CAFF bumper project 卡福保險槓項目	—	—	—	—	Self-collected fund 自籌

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

21. Right-of-use Assets

21. 使用權資產

Items	項目	Buildings 房屋建築物	Machinery equipment 機器設備	Field 場地	Total 合計
I Book balance	一、原值				
Book balance of 31 Dec 2021	2021年12月31日 餘額	43,534,758.28	346,445,972.17	143,000.01	390,123,730.46
1. Increase	1. 本期增加金額	119,631,902.46	—	143,000.00	119,774,902.46
Including: leased	其中：租入	119,631,902.46	—	143,000.00	119,774,902.46
2. Decrease	2. 本期減少金額	5,751,262.00	203,803,541.89	143,000.01	209,697,803.90
Including: termination of contract	其中：終止合同	4,362,496.16	203,803,541.89	143,000.01	208,309,038.06
others	其他	1,388,765.84	—	—	1,388,765.84
Book balance of 30 Jun 2022	2022年6月30日餘額	157,415,398.74	142,642,430.28	143,000.00	300,200,829.02
II Accumulated depreciation	二、累計折舊				
Book balance of 31 Dec 2021	2021年12月31日 餘額	24,366,781.57	105,571,410.20	119,166.70	130,057,358.47
1. Increase	1. 本期增加金額	17,177,519.56	5,959,262.16	71,500.00	23,208,281.72
Including: Accrued	其中：本期計提	17,177,519.56	5,959,262.16	71,500.00	23,208,281.72
2. Decrease	2. 本期減少金額	4,861,312.14	69,942,457.74	143,000.01	74,946,769.89
Including: termination of contract	其中：終止合同	4,861,312.14	69,942,457.74	143,000.01	74,946,769.89
Balance of 30 Jun 2022	2022年6月30日餘額	36,682,988.99	41,588,214.62	47,666.69	78,318,870.30
III. Carrying amount	三、賬面價值				
1. Carrying amount on 30 Jun 2022	1、2022年6月30日 賬面價值	120,732,409.75	101,054,215.66	95,333.31	221,881,958.72
2. Carrying amount on 31 Dec 2021	2、2021年12月31日 賬面價值	19,167,976.71	240,874,561.97	23,833.31	260,066,371.99

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

22. Intangible Assets

22. 無形資產

(1) The situation of intangible assets

(1) 無形資產明細

Items	項目	Land-use rights 土地使用權	Software 軟件	Technical know-how 專有技術	Brand 商標	Customer relationships 客戶關係	Franchise rights 特許經營資產	Others 其他	Total 合計
I Gross carrying amount		一、賬面原值							
1. Balance on 31 Dec 2021	1.2021年12月31日餘額	509,412,792.44	48,581,319.15	191,796,240.35	12,022,585.20	52,490,531.54	261,826.00	26,233,826.54	840,799,121.22
2. Increase	2.本期增加金額	179,130.00	5,232,460.11	-	-	-	-	3,062,608.97	8,474,199.08
(1)Purchase	(1)購置	179,130.00	5,232,460.11	-	-	-	-	3,062,608.97	8,474,199.08
(2)Transfer from CIP	(2)在建工程轉入	-	-	-	-	-	-	-	-
(3)Transfer from development expenditure	(3)開發支出轉入	-	-	-	-	-	-	-	-
3. Decrease	3.本期減少金額	6,892,750.17	-	-	629,412.61	2,865,925.45	-	1,084,543.16	11,472,631.39
(1)Disposal	(1)處置	6,892,750.17	-	-	-	-	-	-	6,892,750.17
(2)Transfer into assets held for sale	(2)轉出至持有待售	-	-	-	-	-	-	-	-
(3)Others	(3)其他	-	-	-	629,412.61	2,865,925.45	-	1,084,543.16	4,579,881.22
4. Balance on 30 Jun 2022	4.2022年6月30日餘額	502,699,172.27	53,813,779.26	191,796,240.35	11,393,172.59	49,624,606.09	261,826.00	28,211,892.35	837,800,688.91
II Accumulated amortization		二、累計攤銷							
1. Balance on 31 Dec 2021	1.2021年12月31日餘額	98,314,802.16	25,323,054.08	95,252,216.14	494,650.03	51,979,390.03	127,277.20	7,280,691.02	278,772,080.66
2. Increase	2.本期增加金額	4,223,740.76	3,197,467.49	13,465,197.20	-	425,479.74	43,637.67	4,962,742.72	26,318,265.58
(1)Accrua	(1)計提	4,223,740.76	3,197,467.49	13,465,197.20	-	425,479.74	43,637.67	4,962,742.72	26,318,265.58
3. Decrease	3.本期減少金額	1,562,356.76	-	-	-	2,849,959.04	-	155,781.75	4,568,097.55
(1)Disposal	(1)處置	1,562,356.76	-	-	-	-	-	-	1,562,356.76
(2)Transfer into assets held for sale	(2)轉出至持有待售	-	-	-	-	-	-	-	-
(3)Others	(3)其他	-	-	-	-	2,849,959.04	-	155,781.75	3,005,740.79
4. Balance on 30 Jun 2022	4.2022年6月30日餘額	100,976,186.16	28,520,521.57	108,717,413.34	494,650.03	49,554,910.73	170,914.87	12,087,651.99	300,522,248.69
III Provision for impairment		三、減值準備							
1. Beginning balance	1.2021年12月31日餘額	-	-	-	-	-	-	-	-
2. Increase	2.本期增加金額	-	-	-	-	-	-	-	-
3. Decrease	3.本期減少金額	-	-	-	-	-	-	-	-
4. Ending balance	4.2022年6月30日餘額	-	-	-	-	-	-	-	-
IV Net carrying amount		四、賬面價值							
1. Balance on 30 Jun 2022	1、2022年6月30日賬面價值	401,722,986.11	25,293,257.69	83,078,827.01	10,898,522.56	69,695.36	90,911.13	16,124,240.36	537,278,440.22
2. Balance on 31 Dec 2021	2、2021年12月31日賬面價值	411,097,990.28	23,258,265.07	96,544,024.21	11,527,935.17	511,141.51	134,548.80	18,953,135.52	562,027,040.56

Note 1: The restriction on intangible assets is detailed in VI.65.

註1：本集團無形資產受限情況詳見附註六、65。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

22. Intangible Assets (continued)

(2) The Group has no land-use rights without a property right certificate at the end of this period.

22. 無形資產(續)

(2) 本集團期末無未辦妥產權證書的土地使用權。

23. Development expenditure

23. 開發支出

Items	項目	31 Dec 2021 2021年12月31日	Increase 本期增加 Internal development expenditure 內部開發支出	Other	Decrease 本期減少 Transfer into intangible assets 轉入無形資產	Transfer into current profit and loss 轉入當期損益	30 Jun 2022 2022年6月30日
Based on the SaaS cloud application platform for the regulation and intelligent decision	基於SaaS雲應用的監管和智能決策平台	84,433.96	92,452.83	-	-	-	176,886.79
Equipment intelligent service platform project based on industrial big data	基於工業大數據的設備智能服務平台項目	580,456.37	-	-	-	-	580,456.37
Construction of workshop Internet of Things process system based on cloud platform	基於雲平台的車間物聯網製程系統建設	690,759.42	361,955.65	-	-	-	1,052,715.07
Pultrusion technology of large blade on land	陸上大型葉片拉擠工藝	-	1,626,140.45	-	-	-	1,626,140.45
Key techniques for aeroelastic design of large flexible blades	大型柔性葉片氣動彈性設計關鍵技術	-	4,246,280.69	-	-	-	4,246,280.69
Carbon fiber heating deicing technology	碳纖加熱除冰技術	-	2,529,574.70	-	-	-	2,529,574.70
Total	合計	1,355,649.75	8,856,404.32	-	-	-	10,212,054.07

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年6月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

24. Goodwill

(1) Original value of goodwill

Name of the invested entity	被投資單位名稱	31-Dec-21 2021年12月31日	Increase 本期增加	Decrease 本期減少	30-Jun-22 2022年6月30日
PTG six entities	PTG六家公司	127,650,489.00	—	—	127,650,489.00
CAFF	卡福制動	15,368,000.00	—	—	15,368,000.00
Power Transformer	變壓器	293,946.00	—	—	293,946.00
Total	原值合計	143,312,435.00	—	—	143,312,435.00
Less: provision of impairment	減：減值準備	12,288,882.21	15,439,811.32	—	27,728,693.53
Including: PTG six entities	其中：PTG六家公司	12,288,882.21	15,439,811.32	—	27,728,693.53
Net value	商譽淨值	131,023,552.79	15,439,811.32	—	115,583,741.47

Note: PTG six entities comprise Holroyd Precision Limited, PTG Heavy Industries Limited, Milnrow Investments Limited, Precision Components Limited, PTG Advanced Developments Limited, and PTG Deutschland GmbH. PTG six entities belong to CNC machine tools business section, while Chongqing CAFF Automotive Braking & Steering System Co. Ltd. ("CAFF") belongs to other segment.

(2) Impairment

When conducting a goodwill impairment test, the Group compares the book value of the relevant assets or asset group portfolio (including goodwill) with its recoverable amount. If the recoverable amount is lower than the book value, the relevant difference is included in the current profit and loss. The Group's allocation of goodwill has not changed at the end of this period.

24. 商譽

(1) 商譽原值

註：PTG六家公司包括：霍洛伊德、PTG重工、米羅威投資、精密零部件、PTG高級發展以及PTG德國。PTG六家公司歸屬於數控機床分部，重慶卡福汽車制動轉向系統有限公司(「卡福制動」)歸屬於其他分部。

(2) 減值

在進行商譽減值測試時，本集團將相關資產或資產組組合(含商譽)的賬面價值與其可收回金額進行比較，如果可收回金額低於賬面價值，相關差額計入當期損益。本集團的商譽分攤於2022年1-6月末發生變化。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

24. Goodwill (continued)

(2) Impairment (continued)

The recoverable amount of cash-generating units or groups of cash-generating units is determined based on the five-year budget approved by the management and calculated using cash flow forecasting method. As for the cash flow over five years, the below estimated growth rate is applied for calculation.

Major assumptions for discounted cash flow method:

Items	項目	PTG six entities PTG六家公司
Growth rate	穩定期增長率	0%
Gross profit rate	毛利率	6.16%-18.88%
Discount rate	折現率	11.20%

The Group determines the growth rate and gross profit margin based on historical experience and forecasts of market development, and uses a pre-tax interest rate that reflects the specific risks of the relevant asset group and asset group combination as the discount rate. The growth rate for the forecast period is determined using the average five-year budget growth rate of 1%-10% of the approved sales revenue of the relevant asset group and asset group portfolio. The weighted average growth rate of 0% is consistent with the forecast data contained in the industry report and does not exceed the long-term average growth rate of each product.

24. 商譽(續)

(2) 減值(續)

資產組和資產組組合的可收回金額是基於管理層批准的五年期預算，之後採用固定的增長率(如下表所述)為基礎進行估計，採用現金流量預測方法計算。

採用未來現金流量折現方法的主要假設：

本集團根據歷史經驗及對市場發展的預測確定增長率和毛利率，並採用能夠反映相關資產組和資產組組合的特定風險的稅前利率為折現率。預測期增長率採用相關資產組和資產組組合經批准的銷售收入的五年期預算平均增長率1%-10%確定，穩定期增長率為本集團預測五年期預算後的現金流量所採用的加權平均增長率0%，與行業報告所載的預測數據一致，不超過各產品的長期平均增長率。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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25. Long-term deferred expenses

25. 長期待攤費用

Items	項目	31 Dec 2021 2021年12月31日	Increase 本期增加	Amortization 本期攤銷	Other decrease 本期其他減少	30 Jun 2022 2022年6月30日
Mold	模具	104,433,893.22	—	18,226,526.93	108,449.96	86,098,916.33
Others	其他	3,994,408.68	2,099,342.93	2,345,089.07	—	3,748,662.54
Total	合計	108,428,301.90	2,099,342.93	20,571,616.00	108,449.96	89,847,578.87
Less: Provision for impairment- Mold	減：減值準備—模具	—	—	—	—	—
Net Carrying Amount	賬面價值	108,428,301.90	2,099,342.93	20,571,616.00	108,449.96	89,847,578.87

Note: The other decrease is the mold scrapped.

註：其他減少主要系模具報廢。

26. Deferred tax assets and deferred tax liabilities

26. 遞延所得稅資產和遞延所得稅負債

(1) Deferred income tax assets and liabilities without set-off:

(1) 未經抵銷的遞延所得稅資產、負債

Items	項目	30 Jun 2022 2022年6月30日	
		Deductible temporary differences (Deductible tax losses) 可抵扣暫時性 (可抵扣虧損) 差異	Deferred tax assets (Deferred tax liabilities) 遞延所得稅資產 (負債)
I Deferred tax assets	一、遞延所得稅資產	678,224,211.63	105,735,583.30
Provision for impairment	資產減值準備	503,858,686.84	78,938,410.69
Deductible tax loss	可抵扣虧損	88,008,396.37	13,201,259.45
Deferred revenue	遞延收益	37,203,603.64	6,092,068.41
Retirement and termination benefit	退休及辭退福利	4,116,000.00	617,400.00
Accrued expenses	預提費用	29,660,124.78	4,579,834.75
Changes in fair value of cash flow hedging	現金流量套期公允價值變動	15,377,400.00	2,306,610.00
II Deferred tax liabilities	二、遞延所得稅負債	359,772,989.37	64,104,420.24
Temporary tax free income	暫不納稅的收益	65,213,717.58	16,303,429.39
Appreciation of assets valuation	資產評估增值	55,223,407.18	11,900,611.37
One-time deduction of land use right before tax	稅前一次性扣除土地使用權 賬面價值	220,262,686.39	33,039,402.96
One-off deduction of book value of machinery and equipment before tax	稅前一次性扣除機器設備賬 面價值	19,073,178.22	2,860,976.52
Changes in fair value of cash flow hedging	現金流量套期公允價值變動	—	—

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

26. Deferred tax assets and deferred tax liabilities (continued)

(1) Deferred income tax assets and liabilities without set-off:
 (continued)

Items	項目	31 Dec 2021 2021年12月31日	
		Deductible temporary differences (Deductible tax losses) 可抵扣暫時性 (可抵扣虧損) 差異	Deferred tax assets (Deferred tax liabilities) 遞延所得稅資產(負債)
I Deferred tax assets	一、遞延所得稅資產	638,117,035.84	100,196,219.91
Provision for impairment	資產減值準備	466,704,703.01	73,812,132.21
Deductible tax loss	可抵扣虧損	92,583,484.80	13,887,522.72
Deferred revenue	遞延收益	45,879,247.93	7,424,120.77
Retirement and termination benefit	退休及辭退福利	4,141,000.00	621,150.00
Accrued expenses	預提費用	28,808,600.10	4,451,294.21
Others	其他	—	—
II Deferred tax liabilities	二、遞延所得稅負債	397,056,005.58	71,956,379.75
Temporary tax free income	暫不納稅的收益	87,620,966.84	21,905,241.71
Appreciation of assets valuation	資產評估增值	55,708,855.64	11,992,210.58
One-time deduction of land use right before tax	稅前一次性扣除土地使用權 賬面價值	223,818,756.93	33,572,813.54
One-off deduction of book value of machinery and equipment before tax	稅前一次性扣除機器設備賬 面價值	20,914,576.17	3,137,186.42
Changes in fair value of cash flow hedging	現金流量套期公允價值變動	8,992,850.00	1,348,927.50

(2) Unrecognized deferred tax assets

(2) 未確認遞延所得稅資產明細

Items	項目	30 Jun 2022	31 Dec 2021
		2022年6月30日	2021年12月31日
Deductible temporary differences	可抵扣暫時性差異	816,547,422.26	758,708,437.72
Deductible tax losses	可抵扣虧損	1,607,101,634.22	1,608,691,714.38
Total	合計	2,423,649,056.48	2,367,400,152.10

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From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

26. Deferred tax assets and deferred tax liabilities (continued)

26. 遞延所得稅資產和遞延所得稅負債
(續)

(3) *Deductible tax losses unrecognized in deferred tax assets will be expired in the following years*

(3) 未確認遞延所得稅資產的可抵扣虧損將於以下年度到期

Year	未來可抵扣虧損年度分佈	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
2022	2022年	319,013,133.43	296,143,033.37
2023	2023年	141,108,195.66	141,189,090.46
2024	2024年	71,321,753.52	78,936,185.14
2025	2025年	102,313,625.45	85,238,738.04
2026	2026年	231,480,975.37	119,717,033.88
2027	2027年	45,031,724.96	62,312,148.08
2028	2028年	85,023,328.75	109,043,129.77
2029	2029年	220,352,145.32	332,467,811.76
2030	2030年	182,834,832.67	271,171,260.41
2031	2031年	118,716,576.22	112,473,283.47
2032	2032年	89,905,342.87	—
Total	合計	1,607,101,634.22	1,608,691,714.38

Note: The accumulated loss of PTG Group has no expiry date, so the above data does not include the accumulated loss of PTG Group's unrecognized deferred income tax assets at the end this period of RMB220,502,873.10 yuan (the accumulated loss at the beginning of the period was RMB191,885,809.91 yuan).

註：PTG集團累計虧損無到期日，故上述數據不含PTG集團期末未確認遞延所得稅資產的累計虧損人民幣220,502,873.10元(期初累計虧損人民幣191,885,809.91元)。

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From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

27. Other non-current assets

27. 其他非流動資產

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Prepaid equipment and engineering	預付設備及工程款	8,849,335.74	11,748,990.12
Prepaid mold	預付模具款	17,789,000.00	7,566,978.00
Debt housing	抵債房屋	16,293,313.17	17,263,340.47
Contract assets formed by construction contracts	建造合同形成的合同資產	195,222,606.71	185,457,694.88
Certificates of deposit	定期存單	44,464,566.67	44,171,966.67
Prepaid lease payments	預付租賃款	79,528,217.82	92,028,217.82
Total other non-current assets	其他非流動資產合計	362,147,040.11	358,237,187.96
Less: provision for impairment	減：減值準備	9,370,685.12	8,901,969.36
Carrying amount of other non-current assets	其他非流動資產賬面價值	352,776,354.99	349,335,218.60

Note: The Group accrues impairment provision of RMB468,715.76 yuan for Contract assets formed by construction contracts with collection rights of more than one year according to the expected credit loss model.

註：本集團本期按照預期信用損失模型對收款權在一年以上的建造合同形成的合同資產計提減值準備人民幣468,715.76元。

28. Short-term loans

28. 短期借款

(1) The category of short-term loans

(1) 短期借款分類

Category	借款類別	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Mortgage loans	抵押借款	49,000,000.00	24,000,000.00
Guaranteed loans	保證借款	—	—
Unsecured loans	信用借款	275,597,907.40	419,084,502.44
Pledged loans	質押借款	155,301,502.42	75,360,774.00
Accrued interest	應計利息	91,666.67	531,523.09
Total	合計	479,991,076.49	518,976,799.53

Note: On 30 Jun 2022, the annual interest rate of the above borrowings of the Group was 2.05%-4.5675% (31 Dec 2021: 2.05%-4.5675%).

註：本集團上述借款的期末借款年利率為2.05%-4.5675%(年初餘額：2.05%-4.5675%)。

(2) At the end of this period, there is no overdue short-term loan.

(2) 本集團期末無已逾期未償還的短期借款。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

29. Due to customers, banks and other financial institutions

29. 吸收存款及同業存放

Category	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Current deposit	企業活期存款	603,444,344.17	787,157,811.88
Time deposit (including notification deposit)	定期存款(含通知存款)	276,981,700.00	150,681,700.00
Accrued interest	應計利息	2,843,261.87	1,869,129.29
Total	合計	883,269,306.04	939,708,641.17

30. Notes payable

30. 應付票據

Items	票據種類	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Bank acceptance bill	銀行承兌匯票	1,244,466,934.80	1,164,744,807.98
Commercial acceptance bill	商業承兌匯票	4,553,823.00	11,999,048.00
Total	合計	1,249,020,757.80	1,176,743,855.98

Note 1: The age of notes payable of the Group at the end of this period is within one year.

註1：本集團上述期末應付票據的賬齡為1年以內。

Note 2: The Group has no bills payable due and unpaid at the end of this period.

註2：本集團期末無已到期未支付的應付票據。

31. Accounts payable

31. 應付賬款

(1) The types of accounts payable

(1) 應付賬款列示

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Material payable	應付材料款	1,824,206,005.83	1,754,402,010.14
Freight payable	應付運費	22,179,240.18	27,944,139.50
Equipment payable	應付設備款	44,700,483.47	17,169,616.51
Project payable	應付工程款	3,258,062.42	6,252,728.36
Others	其他	39,477,747.36	40,805,680.06
Total	合計	1,933,821,539.26	1,846,574,174.57

Note: The Group's accounts payable are non-interest bearing.

註：本集團應付賬款不計息。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

31. Accounts payable (continued)

(2) The aging analysis of account payable based on its invoice date:

Aging	賬齡	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Within 1 year	一年以內	1,251,438,671.74	1,431,423,553.31
1-2 years	一至二年	328,375,420.41	103,472,961.27
2-3 years	二至三年	61,547,427.50	107,676,351.34
More than 3 years	三年以上	292,460,019.61	204,001,308.65
Total	合計	1,933,821,539.26	1,846,574,174.57

31. 應付賬款(續)

(2) 應付賬款按其入賬日期的賬齡分析如下

(3) Important accounts payable with an age of over 1 year at the end of this period:

Company name 單位名稱	30 Jun 2022 2022年6月30日	Unpaid and untransferred reasons 未償還或結轉的原因
RM Investment Company Pvt. Ltd	60,338,653.98	Civil engineering payment for EPC project has not been paid 尚未支付EPC項目土建款
Drala Holdings AG	22,317,625.83	Civil engineering payment for EPC project has not been paid 尚未支付EPC項目土建款
Chongqing Zhonghuan Construction Co., Ltd. 重慶中環建設有限公司	16,921,553.87	During litigation 訴訟中
Beijing Consen Automation Technology Co., Ltd. 北京康吉森自動化技術股份有限公司	11,426,686.98	Not due for payment 未到付款期
Hangzhou Steam Turbine Co., Ltd. 杭州汽輪機股份有限公司	11,415,900.24	Not due for payment 未到付款期
Total 合計	122,420,420.90	

(3) 期末賬齡超過1年的重要應付賬款

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

32. Contract liabilities

32. 合同負債

(1) *The situation of contract liabilities*

(1) 合同負債情況

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Contract liabilities	合同負債	720,108,170.57	893,509,599.02
Total	合計	720,108,170.57	893,509,599.02

Note: Contract liabilities mainly represent advances received by the Group from sales contracts with customers. The advance payment is collected according to the contract with the customer. The relevant revenue of the contract will be recognized after the Group fulfills its performance obligations. The management of the Group expects that most of the estimated liabilities formed by the end of this period will be transferred to income within one year.

註：合同負債主要系本集團從客戶的銷售合同中收取的預收款。該預收款根據與客戶簽訂的合同收取。該合同的相關收入將在本集團履行履約義務後確認。本集團管理層預計截至期末形成的合同負債大部分將於一年內轉收入。

(2) *The significant changes of the carrying amount of contract liabilities*

(2) 合同負債的賬面價值在本期發生的重大變動情況

Items	項目	Amount of change 變動金額
Contract liabilities included in 31 Dec 2021 that recognized revenue during current period	包括在合同負債年初賬面價值中的金額本期所確認的收入	835,899,763.55
Increased amount due to cash receipt (excluding recognized revenue for the current period)	因收到現金而增加的金額(不包含本期已確認收入的金額)	662,498,335.10

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

33. Employee benefits Payables

33. 應付職工薪酬

(1) Classification of employee benefits payables

(1) 應付職工薪酬分類

Items	項目	31 Dec 2021 2021年12月31日	Increase 本期增加	Decrease 本期減少	30 Jun 2022 2022年6月30日
Short-term employee benefits payables	短期薪酬	77,490,285.39	442,012,936.62	447,597,206.58	71,906,015.43
Post-employment benefits – defined contribution plan	離職後福利—設定提存計劃	812,335.82	51,689,608.94	50,350,455.66	2,151,489.10
Dismissal welfare	辭退福利	3,199,000.00	1,265,123.32	3,202,449.12	1,261,674.20
Total	合計	81,501,621.21	494,967,668.88	501,150,111.36	75,319,178.73

(2) Short-term employee benefits

(2) 短期薪酬

Items	項目	31 Dec 2021 2021年12月31日	Increase 本期增加	Decrease 本期減少	30 Jun 2022 2022年6月30日
Salaries, bonuses, allowances and subsidies	工資、獎金、津貼和補貼	43,829,406.03	363,072,332.50	368,381,874.80	38,519,863.73
Staff welfare	職工福利費	3,929,000.66	17,498,915.76	16,905,405.69	4,522,510.73
Social insurance	社會保險費	2,025,285.88	30,528,249.70	30,284,812.73	2,268,722.85
Including: Medical insurance	其中：醫療保險費	1,986,800.60	27,790,054.89	27,593,441.83	2,183,413.66
Employment Injury Insurance	工傷保險費	38,485.28	2,738,194.81	2,691,370.90	85,309.19
Housing Provident Fund	住房公積金	223,789.00	23,579,363.76	23,794,803.76	8,349.00
trade union and educational funds	工會經費和職工教育經費	25,552,679.89	6,446,804.77	7,705,170.18	24,294,314.48
Other short-term benefits	其他短期薪酬	1,930,123.93	887,270.13	525,139.42	2,292,254.64
Total	合計	77,490,285.39	442,012,936.62	447,597,206.58	71,906,015.43

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

33. Employee benefits Payables (continued)

(3) *Defined contribution plan*

The group participates in the social insurance program established by government. Under the program, the group will deposit the relevant expense to the scheme in accordance with the relevant provisions for the local government. In addition to the above deposit fees, the group shall not undertake any further payment obligation. The corresponding expenditure is recorded into the current profit and loss or the cost of related assets when it is incurred.

The group's contributions to the endowment insurance, annuity and unemployment insurance plans, respectively, for the period are as follows:

Items	項目	31 Dec 2021 2021年12月31日	Increase 本期增加	Decrease 本期減少	30 Jun 2022 2022年6月30日
Basic endowment insurance	基本養老保險	752,366.51	45,483,385.55	44,111,971.25	2,123,780.81
Unemployment insurance	失業保險費	56,686.03	1,523,496.73	1,521,261.21	58,921.55
Corporate annuity contributions	企業年金繳費	3,283.28	4,682,726.66	4,717,223.20	-31,213.26
Total	合計	812,335.82	51,689,608.94	50,350,455.66	2,151,489.10

The group has a contribution fee of RMB51,689,608.94 yuan (2021 month 1-6: RMB45,678,616.46 yuan) payable to the participating defined contribution plans for the current period. As at 30 June 2022, the group had RMB2,151,489.10 yuan (30 June 2021: RMB3,728,131.17 yuan) of deposit fees payable which were due and unpaid during the current reporting period and such deposit fees payable were paid after the reporting period.

33. 應付職工薪酬(續)

(3) 設定提存計劃

本集團按規定參加政府機構設立的社會保險計劃。根據計劃，本集團按照當地政府的有關規定向該等計劃繳存費用。除上述繳存費用外，本集團不再承擔進一步支付義務。相應的支出於發生時計入當期損益或相關資產成本。

本集團本期間應分別向養老保險、年金、失業保險計劃繳存費用如下：

本集團本期間應向參與的設定提存計劃繳存費用人民幣51,689,608.94元(2021年1-6月：人民幣45,678,616.46元)。於2022年6月30日，本集團尚有人民幣2,151,489.10元(2021年6月30日：人民幣3,728,131.17元)的應繳存費用是於本報告期間到期而未支付的，有關應繳存費用已於報告期後支付。

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33. Employee benefits Payables (continued)

(3) Defined contribution plan (continued)

During the two periods ended 30 June 2021 and 30 June 2022, there were no forfeited contributions under the group's defined contribution plans, which were made by the employer on behalf of employees who left the plans before the contributions were fully vested, available to the group to reduce the existing level of contributions.

33. 應付職工薪酬(續)

(3) 設定提存計劃(續)

於截至二零二一年六月三十日及二零二二年六月三十日止兩個期間，本集團無界定供款計劃項下的沒收供款(由僱主代表於完全歸屬該供款前離開計劃的僱員)可供本集團以減低現有的供款水平。

34. Taxes and levies payables

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Enterprise income tax	企業所得稅	94,534,874.48	95,216,884.05
Value-added tax	增值稅	92,569,996.93	65,427,300.51
City maintenance and construction tax	城市建設維護稅	2,566,571.96	1,199,774.39
City land use tax	土地使用稅	229,664.13	244,076.21
Real estate tax	房產稅	531,341.30	506,719.72
Individual Income Tax	個人所得稅	754,489.99	3,594,029.55
Others	其他	3,184,839.41	2,456,954.93
Total	合計	194,371,778.20	168,645,739.36

34. 應交稅費

35. Other payables

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Dividends payable	應付股利	136,446,453.97	33,910,296.08
Other payables	其他應付款	418,486,351.88	426,249,524.54
Total	合計	554,932,805.85	460,159,820.62

35. 其他應付款

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

35. Other payables (continued)

35. 其他應付款(續)

35.1 Dividends payable

35.1 應付股利

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Common stock dividends	普通股股利	136,446,453.97	33,910,296.08
Total	合計	136,446,453.97	33,910,296.08

35.2 Other payables

35.2 其他應付款

(1) Classification of other payables by the nature

(1) 其他應付款按款項性質分類

Nature of Payables	款項性質	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Purchase of Engineering equipment	應付工程設備款	41,482,966.59	45,248,767.76
Payable to related parties	應付關聯公司款項	112,738,674.90	111,139,814.12
Margin Payable	應付保證金	42,366,388.47	52,149,350.40
Risk funds and Staff payable	應付風險責任金及其他 應付員工款	40,993,457.76	31,093,048.75
Payable on behalf of others	應付代付款	8,238,565.88	10,921,870.72
Staff housing fund payable	應付職工集資房款	10,443,052.34	10,427,576.31
Maintenance of housing and equipment	應付住房及設備修理費	2,255,086.96	3,744,291.69
Project funds payable	應付項目經費	9,804,300.00	14,491,350.00
Transportation fee	應付運輸費	10,201,092.52	8,853,343.91
Notes pledge collection	票據質押托收	1,543,454.90	2,247,811.45
Audit fees payable	應付審計費	515,000.00	1,358,830.22
Relocation staff social security cost	搬遷人員社保款	45,111,081.86	52,589,699.95
Property insurance premium payable	應付財產保險費	17,430,068.49	—
Others	其他	75,363,161.21	81,983,769.26
Total	合計	418,486,351.88	426,249,524.54

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

35. Other payables (continued)

35.2 Other payables

(2) Important other payables with an age of over one year

35. 其他應付款(續)

35.2 其他應付款

(2) 賬齡超過1年的重要的其他應付款

Company name	單位名稱	30 Jun 2022 2022年6月30日	Reason for unpaid or carried forward 未償還或結轉的原因
Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	重慶機電控股(集團)公司	34,352,135.35	Unsettled 未結算
Chongqing Electromechanical Holding Group Asset Management Co., Ltd.	重慶機電控股集團資產管理有限公司	36,268,333.56	Unsettled 未結算
Shenzhen Hi-tech Investment Guarantee Co., Ltd.	深圳市高新投保證擔保有限公司	9,450,000.00	Unsettled 未結算
Total	合計	80,070,468.91	

36. Non-current liabilities due within one year

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Long-term Loans due within one year	一年內到期的長期借款	611,000,000.00	406,800,000.00
Lease liabilities due within one year	一年內到期的租賃負債	21,706,205.20	40,855,004.63
Accrued interest due within one year	一年內到期的應計利息	1,972,909.64	1,874,406.10
Total	合計	634,679,114.84	449,529,410.73

36. 一年內到期的非流動負債

37. Other current liabilities

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Pending VAT	待轉銷項稅	52,135,811.06	54,281,115.54
Total	合計	52,135,811.06	54,281,115.54

37. 其他流動負債

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

38. Long-term loans

38. 長期借款

Items	借款類別	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Pledged loans	質押借款	59,105,690.00	60,244,800.00
Mortgage loans	抵押借款	12,800,000.00	13,600,000.00
Guaranteed loans	保證借款	304,451,075.00	274,034,800.00
Unsecured loans	信用借款	1,414,000,000.00	1,625,800,000.00
Total principal	本金合計	1,790,356,765.00	1,973,679,600.00
Add: Accrued interest	加：應計利息	1,201,638.54	1,254,877.29
Add: Unrecognized financing costs	加：未確認融資費用	-6,484,988.09	-6,676,238.23
Total	合計	1,785,073,415.45	1,968,258,239.06

Above loans need be repaid in following period:

上述借款的本金須於以下期間償還：

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Within 1 year	一年以內	611,000,000.00	406,800,000.00
1 year after balance sheet date, but no more than 2 years	資產負債表日後超過一年，但不超過兩年	787,700,000.00	1,086,900,000.00
2 years after balance sheet date, but no more than 5 years	資產負債表日後超過兩年，但不超過五年	917,256,765.00	799,079,600.00
5 years after balance sheet date	資產負債表日後超過五年	85,400,000.00	87,700,000.00
Less: Current liabilities due within one year	減：流動負債項下所示一年內到期的借款	611,000,000.00	406,800,000.00
Total amount under non-current liabilities	長期借款淨額	1,790,356,765.00	1,973,679,600.00

Note1: the interest range of the group's long-term borrowing is 1.20% to 4.7500% at the end of this period (from 1.20% to 4.8475% at the beginning of the period).

註1：本集團期末長期借款的利率區間為1.20%至4.7500%（期初為1.20%至4.8475%）。

Note2: For details of the Group's mortgage and pledge loans at the end of this period, please refer to note VI.65.

註2：本集團期末抵押、質押借款信息詳見附註六、65。

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

39. Lease liabilities

39. 租賃負債

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Buildings	房屋及建築物	57,355,423.17	5,454,243.17
mechanical equipment	機器設備	201,204.94	196,629.75
Total	合計	57,556,628.11	5,650,872.92

Above lease liabilities need to be paid in following period:

上述租賃負債的賬面值須於以下期間償還：

Items	項目	30 Jun 2022 2022年6月30日
Within 1 year	一年內	21,706,205.20
1 year after balance sheet date, but no more than 2 years	資產負債表日後超過一年，但不超過兩年	15,618,661.03
2 years after balance sheet date, but no more than 5 years	資產負債表日後超過兩年，但不超過五年	16,855,393.53
5 years after balance sheet date	資產負債表日後超過五年	25,082,573.55
Total	合計	79,262,833.31
Less: Current liabilities due within one year	減：流動負債項下所示一年內到期的租賃負債	21,706,205.20
Total amount presented in non-current liabilities	租賃負債淨額	57,556,628.11

40. Long-term payables

40. 長期應付款

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Long-term payables	長期應付款	1,004,222.80	1,172,769.39
Special payables	專項應付款	210,000.00	1,010,000.00
Total	合計	1,214,222.80	2,182,769.39

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

40. Long-term payables (continued)

40.1 Long-term payables

(1) Nature based classification of long-term payables

Items	類別	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Others	其他	1,004,222.80	1,172,769.39
Total	合計	1,004,222.80	1,172,769.39

(2) Repaid period based classification of long-term payables

Items	款項類別	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
2 years after balance sheet date, but no more than 5 years	資產負債表日後超過兩年，但不超過五年	1,004,222.80	1,172,769.39

40. 長期應付款(續)

40.1 長期應付款

(1) 長期應付款按照款項性質分類

(2) 長期應付款的賬面值須於以下期間償還

40.2 Special payables

Items	項目	31 Dec 2021 2021年12月31日	Increases 本期增加	Decreases 本期減少	30 Jun 2022 2022年6月30日	Reason 形成原因
Special payables on national project	國家項目撥款	1,010,000.00	—	800,000.00	210,000.00	note 詳見註釋
Total	合計	1,010,000.00	—	800,000.00	210,000.00	

40.2 專項應付款

Note: According to the 'Notice on the National Budget Investment Plan for the Localization of Major Equipment' issued by the National Development and Reform Commission (Fakai Investment [2005] 1201), at the end of this period, the Group's national project funding RMB210,000.00 yuan will be used for localization of major equipment approved by the state.

註：根據國家發展和改革委員會頒佈的《關於重大裝備本地化專項國家預算內投資計劃的通知》(發改投資[2005]1201號)，期末本集團國家項目撥款人民幣210,000.00元，將用於國家批准重大設備的本地化項目。

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

41. Long-term employee benefits payables

41. 長期應付職工薪酬

(1) Classification of long-term employee benefits payables

(1) 長期應付職工薪酬分類

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Benefits payable to retirees and new through trains	應付離退休人員及新增直通車人員福利	6,847,000.00	6,847,000.00
Less: Amounts paid within 1 year	減：將於一年內支付的部分	699,000.00	699,000.00
Total	合計	6,148,000.00	6,148,000.00

Note: Post-employment benefits and termination benefits that will be paid within one year is listed in Employee Benefits Payable.

註：將於一年內支付的應付退休人員福利和應付辭退福利在應付職工薪酬列示。

42. Provisions

42. 預計負債

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Compensation payments	賠償款	2,551,900.00	2,551,900.00
Product quality assurance	產品質量保證	—	—
Accrued expenses of Three Guarantees	預提三包費用	36,994,785.95	35,149,562.30
Total	合計	39,546,685.95	37,701,462.30

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

43. Deferred revenue

(1) Classification of deferred revenue

Items	項目	31 Dec 2021 2021年12月31日	Increase this period 本期增加		Decrease this period 本期減少		30 Jun 2022 2022年6月30日
			Government grant received 收到政府撥款	Other increase 其他增加	Amortization during this period 本期攤銷金額	Other decrease 其他減少	
Government subsidies- Government Grant	政府補助-政府撥款	145,680,593.79	11,367,325.30	-	18,941,282.49	-	138,106,636.60
Government subsidies- Relocation	政府補助-搬遷補助	86,927,511.52	-	-	7,792,589.50	-	79,134,922.02
Unrealized income of sale and lease back	售後租回未實現收益	530,816.78	-	-	-	70,103.77	460,713.01
Proceeds of land disposal	土地處置收益	6,995,198.79	-	-	58,700.00	-	6,936,498.79
Total	合計	240,134,120.88	11,367,325.30	-	26,792,571.99	70,103.77	224,638,770.42

43. 遞延收益

(1) 遞延收益分類

(2) Government grants projects

Government subsidies projects	政府補助分類	31 Dec 2021 2021年12月31日	Increase this period 本期增加	Amount recorded in other income during this year 其他增加	Recorded in other income 計入其他收益	Other decrease 其他減少	30 Jun 2022 2022年6月30日
Innovation Technology Award	創新技術獎	6,108,684.68	-	-	325,147.20	-	5,783,537.48
Subsidies for technological transformation projects	技改項目補助	14,828,328.67	-	-	2,101,499.60	-	12,726,829.07
Other government grants	其他政府補助	38,831,479.04	1,820,000.00	-	9,001,151.58	-	31,650,327.46
Universal Relocation Compensation project grant funds	通用搬遷補償項目補助資金	85,225,233.43	-	-	7,661,719.57	-	77,563,513.86
Government Support Testing Center Project	政府扶持檢測中心項目	22,713,240.06	9,547,325.30	-	3,008,797.15	-	29,251,768.21
Smart Manufacturing Project	智能製造項目	4,830,000.00	-	-	-	-	4,830,000.00
Chongqing Municipal Bureau of Finance (Construction Project of High Efficiency Hydropower Equipment Technology Development Research Center and Demonstration Base)	重慶市財政局(高效率水力發電設備技術開發研究中心及示範基地建設項目)	11,718,624.36	-	-	3,653,957.37	-	8,064,666.99
		10,830,625.23	-	-	242,700.00	-	10,587,925.23
Total	總計	232,608,105.31	11,367,325.30	-	26,733,871.99	-	217,241,558.62

(2) 政府補助項目

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

44. Share capital

44. 股本

Items	項目	31 Dec 2021 2021年12月31日	Issue new shares 發行新股	Share donation 送股	Changes in current period (+ or -) 本期變動增減(+、-)			Subtotal 小計	30 Jun 2022 2022年6月30日
					Reserved funds converted into shares 公積金轉股	Others 其他			
Restricted shares – state-owned legal person shareholdings	有限售條件股份—國有法人持股								
Including: COMEHG	其中：重慶機電集團	1,924,225,189.00	—	—	—	—	—	1,924,225,189.00	
China Huarong Asset Management Co., Ltd.	華融公司	195,962,467.00	—	—	—	—	—	195,962,467.00	
Chongqing Yufu Capital Operation Group Co., Ltd.	渝富公司	232,132,514.00	—	—	—	—	—	232,132,514.00	
Chongqing Construction Engineering Group Co., Ltd.	建工集團	232,132,514.00	—	—	—	—	—	232,132,514.00	
Total restricted shares	有限售條件股份合計	2,584,452,684.00	—	—	—	—	—	2,584,452,684.00	
Non-restricted shares	無限售條件股份								
Including: Overseas listing H shares	其中：境外上市H股	1,100,187,470.00	—	—	—	—	—	1,100,187,470.00	
Total non-restricted shares	無限售條件股份合計	1,100,187,470.00	—	—	—	—	—	1,100,187,470.00	
Total	股份總額	3,684,640,154.00	—	—	—	—	—	3,684,640,154.00	

45. Capital Reserve

45. 資本公積

Items	項目	31 Dec 2021 2021年 12月31日	Increase in current period 本期增加	Decrease in current period 本期減少	30 Jun 2022 2022年6月30日
Others Capital Reserve	其他資本公積	87,723,631.37	381,411.17	—	88,105,042.54
Total	合計	72,556,920.37	381,411.17	—	72,938,331.54

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

46. Other Comprehensive Income.

46. 其他綜合收益

Items	項目	31 Dec 2021 2021年12月31日	Amount incurred before income tax for the current period 本期所得稅前 發生額	Amount of this period 本期發生額	Minus: Other comprehensive income is included in the previous period and converted into profit or loss for the current period 減：前期計入 其他綜合收益 轉當期損益	Income tax expense 減：所得稅費用	After tax attribution to the parent company 稅後歸屬 於母公司	After tax attribution to minority shareholders 稅後歸屬 於少數股東	30 Jun 2022 2022年6月30日
1. Other comprehensive income that cannot be reclassified into profit or loss in the future Including: Recalculation of changes in net liabilities and net assets of the set benefit plan	一、以後不能重分類進損益的其他綜合收益 其中：重新計算設定受益計劃淨負債和淨資產的變動	71,688,099.13	-22,407,249.26	-	-5,601,812.32	-16,805,436.94	-	-	54,882,662.19
Changes in fair value of other equity instrument investments	其他權益工具投資公允價值變動	351,414.12	-	-	-	-	-	-	351,414.12
2. Second, other comprehensive income that will be reclassified into profit and loss in the future Including: The share of other comprehensive income under the equity method that will be reclassified into profit or loss after the investee unit	二、以後將重分類進損益的其他綜合收益 其中：權益法下在被投資單位以後將重分類進損益的其他綜合收益中享有的份額	27,460,933.72	-4,599,796.02	8,992,850.00	-3,655,537.50	-4,551,283.27	-5,385,825.25	-	22,909,650.45
Foreign currency financial statements translate the difference	外幣財務報表折算差額	21,187,792.07	10,777,603.98	-	-	10,777,603.98	-	-	31,965,396.05
The effective portion of the cash flow hedge	現金流量套期有效部分	5,656,502.65	-15,377,400.00	8,992,850.00	-3,655,537.50	-15,328,887.25	-5,385,825.25	-	-9,672,384.60
Total other comprehensive income	其他綜合收益合計	99,149,032.85	-27,007,045.28	8,992,850.00	-9,257,349.82	-21,356,720.21	-5,385,825.25	-	77,792,312.64

47. Surplus Reserves

47. 盈餘公積

Items	項目	31 Dec 2021 2021年12月31日	Increase in this period 本期增加	Decrease in this period 本期減少	30 Jun 2022 2022年6月30日
Statutory surplus reserves	法定盈餘公積	444,509,347.69	-	-	444,509,347.69
Total	合計	444,509,347.69	-	-	444,509,347.69

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

48. Undistributed profit

48. 未分配利潤

Items	項目	Jan-Jun 2022 2022年1-6月	2021 2021年度
Undistributed profit at the beginning of the period (before adjustment)	期初未分配利潤(調整前)	3,048,090,000.17	2,826,706,511.09
Add: Comparative report of adjustments to changes in accounting policies	加：會計政策變更調整比較報表	—	—
Undistributed profit at the beginning of the period (adjusted)	期初未分配利潤(調整後)	3,048,090,000.17	2,826,706,511.09
Add: Net profit attributable to owners of the parent company for the period	加：本期歸屬於母公司所有者的淨利潤	176,366,072.37	296,511,290.59
Set the change in the benefit plan to carry forward retained earnings	設定受益計劃變動額結轉留存收益	—	—
Under the same control, the merger of enterprises reduces undistributed profits	同一控制下企業合併沖減未分配利潤	—	—
Less: Withdrawal of statutory surplus reserve	減：提取法定盈餘公積	—	37,613,995.62
Withdrawal of employee incentive and welfare funds	提取職工獎勵及福利基金	—	667,404.35
Dividends payable on common stock	應付普通股股利	110,539,204.62	36,846,401.54
Undistributed profit at the end of the period	期末未分配利潤	3,113,916,867.92	3,048,090,000.17

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

48. Undistributed profit (continued)

Note 1: Pursuant to the 2021 Annual General Meeting of Shareholders held by the Group on 23 June 2022, the meeting deliberated and approved the Group's 2021 profit distribution plan, namely rmb0.03 per share (including tax), based on the 3,684,640,154 issued shares, for a total dividend of RMB110,539,204.62. The Group has distributed the above dividends to shareholders in July 2022.

Note 2: Pursuant to the Measures of the Ministry of Finance for the Administration of Reserve Provisions for Financial Enterprises (CaiJin [2012] No. 20), Chongqing Mechanical and Electrical Holding Group Finance Co., Ltd., a subsidiary of the Group, establishes a general risk reserve to cover its unidentified potential losses related to risky assets on the basis of the asset impairment provision. This general risk provision, which is treated as a profit distribution, is an integral part of the owner's equity and should, in principle, be no less than 1.5% of the period-end balance of the risk asset. At the same time, the Measures stipulate that if the proportion of the general reserve balance of financial enterprises to the period-end balance of risk assets is difficult to reach 1.5% at one time, it may be in place in place in annual terms, and in principle, it shall not exceed 5 years. The proportion of the period-end balance of Chongqing Mechanical and Electrical Holding Group Finance Co., Ltd. general risk reserve withdrawal was 1.5% (2021: 1.5%).

The Group's undistributed profit at the end of the period, including its subsidiary, Chongqing Mechanical and Electrical Holding Group Finance Co., Ltd., made a general risk provision of 47,532,951.38 (the amount as at 31 December 2021 was 47,532,951.38).

48. 未分配利潤(續)

註1：根據本集團2022年6月23日召開2021年度股東週年大會，會議審議並批准本集團2021年度利潤分配方案，即每股派發人民幣0.03元(含稅)，按照已發行股份3,684,640,154股計算，共計需派發股利人民幣110,539,204.62元。本集團已於2022年7月向各股東派發上述股利。

註2：根據財政部《金融企業準備金計提管理辦法》(財金[2012]20號)，本集團子公司重慶機電控股集團財務有限公司在提取資產減值準備的基礎上，設立一般風險準備用以彌補其尚未識別的與風險資產相關的潛在可能損失。該一般風險準備作為利潤分配處理，是所有者權益的組成部分，原則上應不低於風險資產期末餘額的1.5%。同時該辦法規定：金融企業一般準備餘額佔風險資產期末餘額的比例，難以一次性達到1.5%的，可以分年到位，原則上不得超過5年。期末餘額重慶機電控股集團財務有限公司一般風險準備提取的比例為1.5%(2021年：1.5%)。

期末本集團未分配利潤中包括子公司重慶機電控股集團財務有限公司計提一般風險準備金額為人民幣47,532,951.38元(2021年12月31日金額為人民幣47,532,951.38元)。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

49. Operating Revenue & Operating Cost

49. 營業收入、營業成本

(1) Operating revenue & operating cost

(1) 營業收入和營業成本情況

Items	項目	Jan-Jun 2022 2022年1-6月		Jan-Jun 2021 2021年1-6月	
		Revenue 收入	Cost 成本	Revenue 收入	Cost 成本
Main business	主營業務	3,422,313,295.55	2,867,095,439.29	3,707,262,855.47	2,960,548,564.53
Other business	其他業務	56,851,627.73	18,795,046.69	45,031,944.51	21,581,128.61
Interest	利息	27,124,251.13	4,387,541.61	27,686,917.89	4,235,054.63
Transaction fees and commission income	手續費及佣金	3,301.89	89,753.28	8,328.83	137,615.10
Total	合計	3,506,292,476.30	2,890,367,780.87	3,779,990,046.70	2,986,502,362.87

Note: Interest income and fee and commission income are derived from the business of the financial company; Interest expense and handling fees and commission expenses are derived from the costs associated with the finance company.

註：利息收入和手續費及佣金收入均來源於財務公司業務；利息支出和手續費及佣金支出均來源於財務公司相關成本。

(2) Income from contracts

(2) 合同產生的收入的情況

Classification of contract	合同分類	High-end intelligent equipment business 高端智能裝備業務	Clean energy equipment business 清潔能源裝備業務	Industrial service business 工業服務業務	Headquarters 本部	total 合計
Classified by region	按經營地區分類	751,993,798.31	2,709,456,525.88	44,312,701.19	529,450.92	3,506,292,476.30
Including: Mainland of China	其中：中國大陸	694,078,889.32	2,669,479,867.94	44,312,701.19	529,450.92	3,408,400,909.37
Others	其他地區	57,914,908.99	39,976,657.94	-	-	97,891,566.93
Types of contracts	按合同類型	751,993,798.31	2,709,456,525.88	44,312,701.19	529,450.92	3,506,292,476.30
Including: Equipment sales contract	其中：設備銷售合同	683,029,065.71	1,783,426,253.52	-	-	2,466,455,319.23
Service contract	服務合同	44,173,070.97	15,720,143.65	29,902,009.77	529,450.92	90,324,675.31
Materials sales contract	材料銷售合同	24,791,661.63	910,310,128.71	14,410,691.42	-	949,512,481.76
Classified by time of revenue recognition	按收入確認時間分類	751,993,798.31	2,709,456,525.88	44,312,701.19	529,450.92	3,506,292,476.30
Including: Recognizes revenue at a point in time	其中：在某一個時點轉讓	745,494,403.65	2,709,456,525.88	476,415.08	-	3,455,427,344.61
Recognizes revenue over time	在某一時段內提供	6,499,394.66	-	43,836,286.11	529,450.92	50,865,131.69
Classified by sales channel	按銷售渠道分類	751,993,798.31	2,709,456,525.88	44,312,701.19	529,450.92	3,506,292,476.30
Including: Direct sales	其中：直銷	707,069,620.09	2,360,209,161.43	29,792,562.71	529,450.92	3,097,600,795.15
Distribution	經銷	44,924,178.22	348,861,609.24	14,520,138.48	-	408,305,925.94
Internet sales	網絡銷售	-	385,755.21	-	-	385,755.21

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*) 中期簡明合併財務數據附註(續)

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

49. Operating Revenue & Operating Cost (continued)

(3) Information related to performance obligations

The Group's transactions involving performance obligations are in the form of the sale of goods, services and materials, and the Group has fulfilled its contractual obligations to recognize revenue when the customer acquires control of the relevant goods or services.

For contracts involving the provision of hydropower station EPC project construction business contracts and some machine tool business contracts that are judged to be performed within a certain period of time in accordance with the provisions of the standards, the Group recognizes revenue according to the performance progress of the project, that is, according to the performance progress of the project, the Group recognizes the contract income of the project business based on the actual contract costs incurred plus the contract gross profit.

The Group's sales of goods and equipment performance time is 3-4 days to about 2 years, the relevant performance terms are according to the type of customer, first receive part of the feeding payment, after the completion of the product, in advance receipt of part of the payment after delivery. Typically, control of the product has been transferred after it has been delivered to the carrier.

49. 營業收入、營業成本(續)

(3) 與履約義務相關的信息

本集團涉及履約義務的交易類型為銷售商品、提供服務和材料銷售，本集團在履行了合同中的履約義務，即在客戶取得相關商品或服務的控制權時，確認收入。

本集團對涉及提供水電站EPC項目建設業務合同及部分機床業務合同按照準則規定判定為在某一時段內履行的履約義務合同，按照項目的履約進度確認收入，即按照項目的履約進度，本集團以實際發生的合同成本加上合同毛利確認為項目業務合同收入。

本集團銷售商品及設備履約時間在3-4天至2年左右，相關履約條款為根據客戶的類型，先預收部分投料款，產品完工後，在預收部分貨款後發貨。通常情況下產品交付承運人後產品控制權已轉移。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

49. Operating Revenue & Operating Cost (continued)

(3) Information related to performance obligations (continued)

The contract performance time of the hydropower station EPC project is long, the contract stipulates the payment conditions in installments, and the two parties settle the settlement according to the completion progress of the contract, and the warranty period after the completion of the project is usually 2 years.

(4) Information about the transaction price allocated to the remaining performance obligations

The amount of revenue corresponding to the Group's performance obligations that have been signed but have not yet been performed or have not been fulfilled in the current period is RMB1,898,283,540.99 (of which the amount of income corresponding to the performance obligations that have been signed but not yet fulfilled is RMB1,174,929,258.28, and the corresponding income amount of the performance obligations that have been signed but not yet performed is RMB723,354,282.71).

49. 營業收入、營業成本(續)

(3) 與履約義務相關的信息(續)

水電站EPC項目合同履約時間較長，合同中約定分次付款條件，雙方按照合同完成進度進行結算，項目完工後質保期通常為2年。

(4) 與分攤至剩餘履約義務的交易價格相關的信息

本集團本期已簽訂合同但尚未履行或尚未履行完畢的履約義務所對應的收入金額為人民幣1,898,283,540.99元(其中已簽訂合同但尚未履行完畢的履約義務對應的收入金額為人民幣1,174,929,258.28元、已簽訂但尚未履約的履約義務對應收入金額為人民幣723,354,282.71元)。

50. Selling and Distribution Expenses

50. 銷售費用

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Labor cost	人工成本	50,371,805.92	58,321,961.49
Traveling expenses	差旅費	20,536,331.01	20,531,175.04
After-sale service fee	銷售及售後服務費	6,147,342.52	11,103,053.67
"3-Aspect-Warranty" fee	三包費用	13,667,971.17	35,172,260.59
Business entertainment fee	業務招待費	5,940,721.06	2,882,867.11
Advertising expense	廣告及宣傳費	2,166,426.70	3,874,005.91
Property insurance premium	財產保險費	17,430,068.49	15,903,075.47
General office expenses	辦公費	1,829,395.38	1,099,806.24
Service fee	勞務費	1,006,090.44	923,557.59
Others	其他	11,176,616.29	15,442,887.54
Total	合計	130,272,768.98	165,254,650.65

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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51. Administrative expenses

51. 管理費用

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Labor cost	人工成本	165,919,094.80	182,099,246.47
Depreciation expenses	折舊費	31,614,361.09	28,308,091.20
Service fee	勞務費	6,809,759.04	8,195,571.79
Repair charges	修理費	8,196,332.09	8,744,899.89
Consulting fee	諮詢費	6,634,169.59	4,498,297.11
- Audit service fees	— 審計服務費用	1,082,316.84	773,479.19
- Tax service fees	— 稅務服務費用	233,908.79	215,299.83
- Other service fees	— 其他服務費用	5,317,943.96	3,509,518.09
Amortization of intangible assets	無形資產攤銷	16,887,231.39	18,159,930.05
Business entertainment fee	業務招待費	1,887,152.21	2,239,317.89
General office expenses	辦公費用	4,181,110.26	5,679,708.01
Rental fee	租賃費	2,529,307.30	4,061,616.23
Insurance expenses	保險費	1,273,318.67	4,568,285.97
Property management fees	物業管理費	3,030,905.99	4,249,399.86
Staff placement fee	職工安置款	1,943,123.32	14,382,397.93
Transportation expense	運輸費	1,770,630.44	85,430.00
Amortization of long term deferred expenses	長期待攤費用攤銷	156,579.42	39,910.68
Travel expenses	差旅費	1,581,352.17	579,049.28
Others	其他	28,177,148.83	30,805,027.09
Total	合計	282,591,576.61	316,696,179.45

52. Research and Development Expenses

52. 研發費用

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Labor cost	人工成本	70,528,606.69	66,328,909.29
Material fee	材料費	48,608,711.92	88,371,220.22
Amortization of intangible assets	無形資產攤銷	3,652,783.73	3,009,513.92
Depreciation expenses	折舊費	5,323,423.43	4,205,747.89
Consulting fee	諮詢費	1,477,925.18	4,121,592.41
Trial production fee	試制費	7,220,422.06	6,130,860.95
Traveling expenses	差旅費	479,840.87	1,179,876.30
General office expenses	辦公費	602,472.28	562,729.62
Design fee	設計費	29,245.28	454,087.80
Others	其他	8,117,371.22	21,205,989.56
Total	合計	146,040,802.66	195,570,527.96

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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53. Financial Expenses

53. 財務費用

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Interest expenses	利息費用	38,247,387.20	43,119,839.38
Less: Interest income	減：利息收入	10,344,356.53	9,859,658.25
Add: Exchange loss	加：匯兌損失	-16,529,681.59	1,665,019.47
Add: Other expenditure	加：其他支出	4,576,015.49	8,713,077.33
Total	合計	15,949,364.57	43,638,277.93

54. Other Income

54. 其他收益

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Industrial and Innovative Development Grant Funds	工業和創新發展補助資金	3,959,800.00	3,756,500.00
Deferred earnings amortization	遞延收益攤銷	18,999,982.49	9,764,450.85
Relocation compensation amortization	搬遷補償攤銷	7,792,589.50	7,712,012.79
Subsidies for research and development projects	研發項目補助	570,000.00	7,760,000.00
Job stabilization and social security subsidies	穩崗及社保補貼	890,209.59	90,796.00
Various types of incentives related to business operations	與企業經營相關的各類獎勵	2,510,000.00	2,660,000.00
Tax returns	稅收返還	—	2,000,000.00
Others	其他	873,950.30	134,772.77
Total	合計	35,596,531.88	33,878,532.41

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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55. Investment Income

55. 投資收益

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Income from long-term equity investments accounted for by the equity method	權益法核算的長期股權投資收益	153,718,823.99	168,623,374.85
Investment income arising from the disposal of trading financial assets	處置交易性金融資產產生的投資收益	97,433.97	321,282.67
Dividends on investments in other equity instruments	其他權益工具投資分紅	1,176,748.32	735,467.70
Gain or loss on debt restructuring	債務重組損益	1,916,782.75	—
Others	其他	—	4,918.03
Total	合計	156,909,789.03	169,685,043.25

56. Gain arising from the changes in fair value

56. 公允價值變動損益

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Financial assets at fair value through profit or loss	產生公允價值變動的金融資產	1,721,289.75	469,411.15
Total	合計	1,721,289.75	469,411.15

57. Impairment loss of credit

57. 信用減值損失

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Provision for bad debts in bills receivable	應收票據壞賬準備	-283,832.21	92,073.12
Provision for bad debts in accounts receivable	應收賬款壞賬準備	-19,592,429.13	-83,222,548.97
Provision for impairment of receivables financing	應收款項融資減值準備	4,579,596.85	—
Provision for bad debts of other receivables	其他應收款壞賬準備	-1,844,264.80	366,451.65
Provision for bad debts for loan disbursements and advances	發放貸款及墊款壞賬準備	3,662,056.91	-922,878.99
Total	合計	-13,478,872.38	-83,686,903.19

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

58. Impairment losses of assets

58. 資產減值損失

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Inventory price decline provision	存貨跌價準備	-23,078,404.69	47,227.46
Impairment provision for works under construction	在建工程減值準備	-23,879,482.82	—
Provision for bad debts of contractual assets	合同資產壞賬準備	1,149,916.02	-1,792,166.26
Provision for impairment of fixed assets	固定資產減值準備	-6,878,721.29	—
Impairment provision for other non-current assets	其他非流動資產減值準備	-468,715.76	—
Goodwill impairment provision	商譽減值準備	-15,439,811.32	—
Total	合計	-68,595,219.86	-1,744,938.80

59. Gain on disposal of assets

59. 資產處置收益

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月	The amount that is included in the non-recurring profit or loss for the current period 計入本期非經常性損益的金額
Proceeds from the disposal of non-current assets not classified as held for sale	未劃分為持有待售的非流動資產處置收益	117,490,391.44	926,599.75	117,490,391.44
Including: income from disposal of fixed assets	其中：固定資產處置收益	34,609,391.89	926,599.75	34,609,391.89
Proceeds from disposal of intangible assets	無形資產處置收益	—	—	—
Proceeds from the disposal of right-of-use assets	使用權資產處置收益	6,738.68	—	6,738.68
Net proceeds from environmentally friendly relocation	環保搬遷淨收益	82,874,260.87	—	82,874,260.87
Total	合計	117,490,391.44	926,599.75	117,490,391.44

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

60. Non-operating income

60. 營業外收入

Items	項目	Jan-Jun 2022	Jan-Jun 2021	The amount that is included in the non-recurring profit or loss for the current period 計入本期非經常性損益的金額
		2022年1-6月	2021年1-6月	
Profits from the scrapping of non-current assets	非流動資產報廢利得	22,708.94	4,445,317.93	22,708.94
Fines, liquidated damages and damages, etc	罰款收入、違約金及賠償金等	2,089,003.08	1,099,846.53	2,089,003.08
Government grants	政府補助	108,000.00	—	108,000.00
Payables that cannot be paid	無法支付的應付款	384,514.87	3,822,182.39	384,514.87
Others	其他	148,332.72	607,365.91	148,332.72
Total	合計	2,752,559.61	9,974,712.76	2,752,559.61

61. Non-operating expenses

61. 營業外支出

Items	項目	Jan-Jun 2022	Jan-Jun 2021	The amount that is included in the non-recurring profit or loss for the current period 計入本期非經常性損益的金額
		2022年1-6月	2021年1-6月	
Loss of non-current assets due to destruction and scrapping	非流動資產毀損報廢損失	819,568.92	2,623,199.17	819,568.92
Penalties and late fees	罰款及滯納金支出	5,781,799.44	1,014,270.80	5,781,799.44
Payment discount and quality deduction	貨款折讓及質量扣款	—	—	—
Public welfare donation expenditure	公益性捐贈支出	20,250.00	—	20,250.00
Tenancy damages and compensation	租賃違約金及賠償款	60,724.58	—	60,724.58
Others	其他	-67,210.00	769,890.27	-67,210.00
Total	合計	6,615,132.94	4,407,360.24	6,615,132.94

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

62. Income tax expense

62. 所得稅費用

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Current income tax calculated according to tax law and provision	按稅法及相關規定計算的當期所得稅	54,093,626.63	28,826,608.83
Deferred income tax	遞延所得稅費用	-4,133,973.08	-12,532,251.81
Total	合計	49,959,653.55	16,294,357.02

63. Other comprehensive income

63. 其他綜合收益

Please refer to note VI. 46 Other comprehensive income for details.

詳見本附註「六、46其他綜合收益」相關內容。

64. Cash flow statement

64. 現金流量表項目

(1) Supplementary information to the consolidated cash flows statement

(1) 合併現金流量表補充資料

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
1. Adjust net profit to cash flow from operating activities	1. 將淨利潤調節為經營活動現金流量		
Net profit	淨利潤	187,586,196.84	153,824,404.02
Add: Provisions for asset impairment	加：資產減值準備	13,478,872.38	1,744,938.80
Add: Impairment loss on credit	加：信用減值準備	68,595,219.86	83,686,903.19
Depreciation of fixed assets, depreciation of oil and gas assets, depreciation of productive biological assets	固定資產折舊、油氣資產折耗、生產性生物資產折舊	113,000,410.72	109,192,619.27
Amortization of intangible assets	無形資產攤銷	26,318,265.58	25,051,205.36
Long-term amortization of expenses	長期待攤費用攤銷	20,571,616.00	20,931,778.48
Loss of disposal of fixed, intangible and other long-term assets (proceeds are shown in "-")	處置固定資產、無形資產和其他長期資產的損失 (收益以「-」填列)	-117,490,391.44	-926,599.75
Loss on the scrapping of fixed assets (income is listed as "-")	固定資產報廢損失 (收益以「-」填列)	796,859.98	-1,822,118.76
Fair value change gain or loss (income is stated as "-")	公允價值變動損益 (收益以「-」填列)	-1,721,289.75	-469,411.15
Financing expenses (gain listed as "-")	財務費用 (收益以「-」填列)	38,247,387.20	42,160,922.72

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

64. Cash flow statement (continued)

64. 現金流量表項目(續)

(1) Supplementary information to the consolidated cash flows statement (continued)

(1) 合併現金流量表補充資料(續)

Items	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Investment losses (gain listed as "-")	投資損失 (收益以「-」填列)	-156,909,789.03	-169,685,043.25
Decrease in deferred tax assets (added in "-")	遞延所得稅資產的減少 (增加以「-」填列)	-3,232,753.39	-4,483,490.75
Increase in deferred tax liabilities (decreases are shown in "-")	遞延所得稅負債的增加 (減少以「-」填列)	-6,503,032.01	-8,048,761.06
Increase in deferred earnings (decrease in "-")	遞延收益的增加 (減少以「-」填列)	-15,495,350.46	-7,352,313.64
Decrease in inventories (increase listed as "-")	存貨的減少 (增加以「-」填列)	96,285,859.41	23,905,266.20
Decrease in contractual assets (added in "-")	合同資產的減少 (增加以「-」填列)	19,037,093.23	14,360,996.49
Decrease in operating receivables (increase listed as "-")	經營性應收項目的減少 (增加以「-」填列)	65,236,079.44	174,570,065.73
Increase in operating payables (decrease listed as "-")	經營性應付項目的增加 (減少以「-」填列)	76,190,970.28	-129,678,175.01
Increase in Contractual liabilities (decrease listed as "-")	合同負債的增加 (減少以「-」填列)	-173,401,428.45	-455,423,742.44
Others	其他	-	-
Net cash flows from operating activities	經營活動產生的現金流量淨額	250,590,796.39	-128,460,555.55
2. Significant non-cash investing and financing activities:	2. 不涉及現金收支的重大投資和籌資活動		
Notes receivable endorse the purchase of fixed assets	應收票據背書購買固定資產	-	-
3. Changes in cash and cash equivalents:	3. 現金及現金等價物淨變動情況		
The period -end balance of cash	現金的期末餘額	2,032,102,963.92	1,340,780,182.72
Minus: The opening balance of cash	減：現金的期初餘額	1,628,414,971.96	1,327,289,120.69
Add: The period -end balance of the cash equivalent	加：現金等價物的期末餘額	2,032,102,963.92	-
Less: The opening balance of cash equivalents	減：現金等價物的期初餘額	200,000,000.00	-
Net increase in cash and cash equivalents	現金及現金等價物淨增加額	203,687,991.96	13,491,062.03

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

64. Cash flow statement (continued)

(2) Cash and cash equivalents

64. 現金流量表項目(續)

(2) 現金和現金等價物

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Cash	現金	2,032,102,963.92	1,628,414,971.96
Including: Cash in hand	其中：庫存現金	160,101.31	229,324.78
Bank deposits that can be used for payment at any time	可隨時用於支付的銀行存款	2,026,180,013.14	1,626,975,939.37
Funds in other currencies that can be used for payments at any time	可隨時用於支付的其他貨幣資金	5,762,849.47	1,209,707.81
Cash equivalents	現金等價物	—	200,000,000.00
Including: the purchase and resale of financial assets that are due within the original three months	其中：原三個月內到期的買入返售金融資產	—	200,000,000.00
Period -end cash and cash equivalent balances	期末現金和現金等價物餘額	2,032,102,963.92	1,828,414,971.96
Including: The parent company or group subsidiary uses restricted cash and cash equivalents	其中：母公司或集團內子公司使用受限制的現金和現金等價物	—	—

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

65. Assets with restricted ownership or use rights on 30 Jun 2022 65. 期末所有權或使用權受到限制的資產

Items 項目	Book value as at 30 June 2022 2022年6月30日 賬面價值	Limited reason 受限原因
Cash and cash equivalents 貨幣資金	474,717,399.87	As the guarantee amount of the bank issuing an acceptance draft, the central bank's statutory deposit reserve, the guarantee deposit, the letter of credit deposit, and the certificate of deposit pledge 作為銀行開具承兌匯票保證金額、央行法定存款準備金、保函保證金、信用證保證金、定期存單質押
Other non-current assets 其他非流動資產	44,464,566.67	Pledge of fixed-term certificates of deposit 定期存單質押
Bills receivable 應收票據	98,216,812.63	The bank that pledges the bill issues an acceptance draft 票據質押銀行開具承兌匯票
Buildings 房屋及建築物	175,844,443.58	Note 註

Note: Chongqing No.2 Machine Tool Co., Ltd, a subsidiary of the Group, borrowed RMB16,000,000.00 from China CITIC Bank Chongqing Branch (loan term 2021.2.2-2024.2.1, fixed interest rate 4.75%), and Chongqing No.2 Machine Tool Co., Ltd. mortgaged its house and building located at No. 1 Nanping East Road, Nan'an District, Chongqing to China CITIC Bank Chongqing Branch, with the original value of the mortgaged buildings of RMB6,481,350.59 (net book value: RMB3,312,131.67).

註：本集團子公司重慶第二機床有限責任公司向中信銀行重慶分行借款人民幣16,000,000.00元(借款期限2021.2.2-2024.2.1，固定利率4.75%)，重慶第二機床有限責任公司將坐落於重慶市南岸區南坪東路1號的房屋及建築物抵押給中信銀行重慶分行，抵押房屋建築物原值6,481,350.59元(賬面淨值：人民幣3,312,131.67元)。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

65. Assets with restricted ownership or use rights on 30 Jun 2022 (continued)

The Group's subsidiary, Chongtong Chengfei Wind Power Equipment Jiangsu Co., Ltd., borrowed RMB19,000,000.00 (loan term 2022.3.23-2022.5.5, fixed interest rate 4.20%), RMB10,000,000.00 (loan term 2022.5.23-2023.5.22, fixed interest rate 4.20%), RMB20,000,000.00 yuan (loan term 2022.5.23-2023.5.22, fixed interest rate 4.20%), Chongqing Chongtong Chengfei Wind Power Equipment Jiangsu Co., Ltd. mortgaged the house and building located at No. 158 Taihangshan Road, Rudong Economic Development Zone, to Jiangsu Rural Commercial Bank Rudong Rural Commercial Bank, with the original value of the mortgaged house and building RMB194,553,148.30 (net book value: RMB172,532,311.91).

65. 期末所有權或使用權受到限制的資產(續)

本集團子公司重通成飛風電設備江蘇有限公司向江蘇農商行如東支行借款人民幣19,000,000.00元(借款期限2022.3.23-2022.5.5，固定利率4.20%)、人民幣10,000,000.00元(借款期限2022.5.23-2023.5.22，固定利率4.20%)、人民幣20,000,000.00元(借款期限2022.5.23-2023.5.22，固定利率4.20%)，重慶重通成飛風電設備江蘇有限公司將坐落於如東經濟開發區太行山路158號的房屋及建築物抵押給江蘇農村商業銀行如東農商行，抵押房屋及建築物原值人民幣194,553,148.30元(賬面淨值：人民幣172,532,311.91元)。

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VI. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED) 六、合併財務報表主要項目註釋(續)

66. Foreign currency monetary items

66. 外幣貨幣性項目

		30 Jun 2022 2022年6月30日		
Items	項目	Foreign currency balance 外幣餘額	Exchange rate 折算匯率	CNY balance 人民幣餘額
Cash in hand	庫存現金	—	—	20,829.44
GBP	英鎊	2,560.00	8.1365	20,829.44
Cash at bank	銀行存款	—	—	127,766,062.17
USD	美元	6,704,377.61	6.7114	44,995,759.92
HKD	港幣	87,533.57	0.8552	74,857.83
GBP	英鎊	10,163,515.57	8.1365	82,695,444.42
Accounts receivable	應收賬款	—	—	152,036,826.54
USD	美元	18,184,760.36	6.7114	122,045,200.65
GBP	英鎊	2,684,308.00	8.1365	21,840,872.04
Euro	歐元	1,162,997.81	7.0084	8,150,753.85
Other receivables	其他應收款	—	—	1,785,456.57
HKD	港幣	—	—	—
GBP	英鎊	219,437.91	8.1365	1,785,456.57
Contract assets	合同資產	—	—	47,234,562.18
USD	美元	3,426,755.81	6.7114	22,998,328.95
GBP	英鎊	2,978,705.00	8.1365	24,236,233.23
Other non-current assets - Contractual assets	其他非流動資產 - 合同資產	—	—	195,222,606.71
USD	美元	29,088,209.12	6.7114	195,222,606.71
Short-term loans	短期借款	—	—	155,301,502.42
GBP	英鎊	—	—	—
USD	美元	23,139,956.26	6.7114	155,301,502.42
Accounts payable	應付賬款	—	—	22,274,262.52
USD	美元	37,395.31	6.7114	250,974.87
GBP	英鎊	2,706,727.42	8.1365	22,023,287.65
Contract liabilities	合同負債	—	—	12,384,078.85
USD	美元	1,063,649.16	6.7114	7,138,574.94
GBP	英鎊	644,688.00	8.1365	5,245,503.91
Other payables	其他應付款	—	—	2,421,568.20
GBP	英鎊	297,617.92	8.1365	2,421,568.20
long-term loans	長期借款	—	—	159,556,765.00
GBP	英鎊	19,610,000.00	8.1365	159,556,765.00

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67. Government grants

67. 政府補助

(1) Basic situation of government grants

(1) 政府補助基本情況

Items 種類	Amount received in the current period 本期收到金額	Presentation item 列報項目	The amount to be included in the profit or loss of the current period 計入當期損益的金額
Project-related government grants 與項目相關的政府撥款	11,367,325.30	Deferred revenue 遞延收益	1,208,075.30
Special funds for Industry and informatization 工業與信息化專項資金	1,212,000.00	Other income 其他收益	1,212,000.00
Job stabilization and social security subsidy 穩崗及社保補貼	890,209.59	Other income 其他收益	890,209.59
Subsidies for research and development projects 研發項目補助	570,000.00	Other income 其他收益	570,000.00
Various rewards related to business operations 與企業經營相關的各類獎勵	2,510,000.00	Other income 其他收益	2,510,000.00
Subsidy funds for innovative development projects 創新發展項目後補助資金	2,747,800.00	Other income 其他收益	2,747,800.00
Others 其他	981,950.30	Other income /Non-operating income 其他收益/營業外收入	981,950.30
Total 合計	20,279,285.19		10,120,035.19

(2) No return of government grants happened during this period.

(2) 本期間政府補助退回情況
無。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VII. CHANGES IN CONSOLIDATION SCOPE

七、合併範圍的變化

- | | |
|---|------------------------|
| 1. No business combination not under common control in the current period. | 1. 本集團本期間無非同一控制下企業合併 |
| 2. No business combination under common control in the current period. | 2. 本集團本期間無同一控制下企業合併 |
| 3. No business combination under common control in the current period. | 3. 本集團本期間無同一控制下發生的吸收合併 |
| 4. The change of consolidation scope due to other reasons During this period. | 4. 本集團本期間無其他原因的合併範圍變動 |

VIII. INTERESTS IN OTHER ENTITIES

八、在其他主體中的權益

1. Interests in Subsidiaries

1. 在子公司中的權益

(1) Group structure

(1) 企業集團的構成

No.	Name of subsidiaries	Business category	Major business location	Place of registration	Nature of business	Registered capital (RMB'0000) 註冊資本 (萬元)	Shareholding (%) 持股比例(%)		Acquisition method
							Direct	Indirect	
級次	子公司名稱	企業法人類別	主要經營地	註冊地	業務性質		直接	間接	取得方式
1	Chongqing CAFF Automotive Braking & Steering System Co., Ltd. ("CAFF") 重慶卡福汽車制動轉向系統有限公司	Limited liability company (sole legal person) 有限責任公司(法人獨資)	Yubei district, Chongqing 重慶渝北區	Yubei district, Chongqing 重慶渝北區	Manufacturing, sale and R&D of vehicle parts and components 製造、銷售、研發汽車零部件	23,280.00	100.00	-	Invest 投資
2	Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd. 重慶機電智能製造有限公司	Limited liability company (wholly owned by a legal person) (investment by a foreign-invested enterprise) 有限責任公司(法人獨資)(外商投資企業投資)	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	Design, manufacture and sale of industrial robots, intelligent equipment, etc. 設計、製造、銷售工業機器人、智能化設備等	16,161.04	100.00	-	Business combinations under common control 同一控制下的企業合併
2.1	Chongqing Mengxun Electronic Technology Co., Ltd. 重慶盟訊電子科技有限公司	Limited liability company (Sino-foreign joint venture) 有限責任公司(中外合資)	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	Processing Electronic Products 加工電子產品	5,431.24	-	66.26	Business combinations under common control 同一控制下的企業合併

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

八、在其他主體中的權益(續)

1. Interests in Subsidiaries (continued)

1. 在子公司中的權益(續)

(1) Group structure (continued)

(1) 企業集團的構成(續)

No.	Name of subsidiaries	Business category	Major business location	Place of registration	Nature of business	Registered capital (RMB'0000) 註冊資本(萬元)	Shareholding (%) 持股比例(%)		Acquisition method
							Direct	Indirect	
級次	子公司名稱	企業法人類別	主要經營地	註冊地	業務性質		直接	間接	取得方式
2.2	Chongqing Mechanical and Electrical Additive Manufacturing Co., Ltd. 重慶機電增材製造有限公司	Limited liability company 有限責任公司	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	Development, production, and leasing of additive manufacturing equipment, complete sets of laser equipment, machinery and testing equipment 增材製造設備、激光成套設備、機械設備和檢測設備的開發、生產及租賃等	5,000.00	-	76.00	Invest 投資
3	Chongqing Machine Tools (Group) Co., Ltd. 重慶機床(集團)有限責任公司	Limited liability company (sole legal person) 有限責任公司(法人獨資)	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	R&D, Manufacturing and Sales of Gear Processing Machine Tools and Lathes 齒輪加工機床、車床研發、製造與銷售	59,424.13	100.00	-	Invest 投資
3.1	Chongqing Sino-Germany Smart Factory Solutions Co., Ltd. (note 1) 重慶世瑪德智能製造有限公司(註1)	Limited liability company (Sino-foreign joint venture) 有限責任公司(中外合資)	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	Automation, intelligent equipment and accessories production and sales 自動化、智能化設備及配件的生產和銷售	10,000.00	-	40.00	Invest 投資
3.2	Fu Baotian Cotton picking services Co., Ltd. 新疆福保田採棉服務有限公司	Other limited liability companies 其他有限責任公司	Tacheng district, Xinjiang 新疆塔城地區	Tacheng district, Xinjiang 新疆塔城地區	Mechanized picking services for cotton; Cotton machinery and spare parts sales, maintenance 棉花機械化採棉服務;採棉機及零配件的銷售、維修	500.00	-	51.00	Invest 投資
3.3	Chongqing Tool Factory Co., Ltd. 重慶工具廠有限責任公司	Limited Liability Company (Wholly State-owned) 有限責任公司(法人獨資)	Jiangjin district, Chongqing 重慶江津區	Jiangjin district, Chongqing 重慶江津區	Cutting tool 切削工具	5,500.00	-	100.00	Invest 投資
3.4	Chongqing No. 2 Machine Tools Factory Co., Ltd. 重慶第二機床廠有限責任公司	Limited liability company (sole legal person) 有限責任公司(法人獨資)	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	Manufacturing, marketing machine tools and machine parts, auto parts, etc 製造、銷售機床及機床配件、汽車零部件等	8,000.00	-	100.00	Invest 投資
3.5	Chongqing Holroyd Precision Rotors Manufacturing Co., Ltd. 重慶霍洛伊德精密螺桿製造有限公司	Limited liability company (Sino-foreign joint venture) 有限責任公司(中外合資)	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	Precision screw design, manufacturing, marketing 精密螺桿的設計、製造、銷售	4,000.00	-	100.00	Invest 投資

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

1. Interests in Subsidiaries (continued)

(1) Group structure (continued)

No.	Name of subsidiaries	Business category	Major business location	Place of registration	Nature of business	Registered capital (RMB'0000) 註冊資本(萬元)	Shareholding (%) 持股比例(%)		Acquisition method
							Direct	Indirect	
級次	子公司名稱	企業法人類別	主要經營地	註冊地	業務性質		直接	間接	取得方式
4	Precision Technologies Group (PTG) Limited.	limited liability company	United Kingdom	United Kingdom	Shell company	GBP 20 million	100.00	—	Business combination not under common control
	(PTG) Limited	有限責任公司	英國	英國	殼公司	2,000萬英鎊			非同一控制下的合併
4.1	Precision Components Ltd.	limited liability company	United Kingdom	United Kingdom	Screw and various complex parts	GBP 1			Business combination not under common control
	Precision Components Ltd. (精密零部件)	有限責任公司	英國	英國	螺桿和各種複雜零部件	1英鎊	—	100.00	非同一控制下的合併
4.2	PTG Heavy Industries Ltd.	limited liability company	United Kingdom	United Kingdom	Large multi-purpose CNC machine tools, roll grinders, deep hole boring machines	GBP 2	—	100.00	Business combination not under common control
	PTG Heavy Industries Ltd. (PTG重工)	有限責任公司	英國	英國	大型多用數控機床、軋軋磨床、深孔鏜床	2英鎊			非同一控制下的合併
4.3	Milnrow Investments Ltd.	limited liability company	United Kingdom	United Kingdom	Leasing of properties	GBP 198	—	100.00	Business combination not under common control
	Milnrow Investments Ltd. (米羅威投資)	有限責任公司	英國	英國	物業持有	198英鎊			非同一控制下的合併
4.4	PTG Deutschland GmbH	limited liability company	Germany	Germany	Machine Tool Production and Sales	EUR2,5000	—	100.00	Business combination not under common control
	PTG Deutschland GmbH (PTG德國)	有限責任公司	德國	德國	機床生產與銷售	2.5萬歐元			非同一控制下的合併
4.5	PTG Investment Development Company Ltd. (PTG Hong Kong)	limited liability company	Hong Kong	Hong Kong	Trade in machinery and raw materials	HKD600,000	—	100.00	Invest
	PTG Investment Development Company Ltd. (PTG香港)	有限責任公司	香港	香港	機械和原材料貿易	60萬港元			投資
4.6	Holroyd Precision Limited. (PTG UK)	limited liability company	United Kingdom	United Kingdom	Manufacturing of machine tools	GBP 100	—	100.00	Business combination not under common control
	Holroyd Precision Limited. (「HPL」英國)	有限責任公司	英國	英國	機床製造	100英鎊			非同一控制下的合併
4.7	Precision Technologies Group (US) Limited (US Holding)	limited liability company	United Kingdom	United Kingdom	First class SPV built for American plant	GBP 1	—	100.00	Invest
	精密技術集團公司(美國)有限公司 (US Holding美國)	有限責任公司	英國	英國	為美國工廠設的一級SPV	1英鎊			投資
4.7.1	Precision Technologies Group Inc (PTG US)	limited liability company	The United States	The United States	Second class SPV built for American plant	USD1,000	—	100.00	Invest
	Precision Technologies Group Inc (PTG美國)	有限責任公司	美國	美國	為美國工廠設的二級SPV	1,000美元			投資
4.7.1.1	Holroyd Precision Screw and Rotors Company (US HPR)	limited liability company	The United States	The United States	Manufacturing of screws	USD1	—	100.00	Invest
	霍諾伊德精密螺桿公司 (「USHPR」美國)	有限責任公司	美國	美國	螺桿製造	1美元			投資

1. 在子公司中的權益(續)

(1) 企業集團的構成(續)

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

1. Interests in Subsidiaries (continued)

(1) Group structure (continued)

No.	Name of subsidiaries	Business category	Major business location	Place of registration	Nature of business	Registered capital (RMB'0000) 註冊資本(萬元)	Shareholding (%) 持股比例(%)		Acquisition method
							Direct	Indirect	
級次	子公司名稱	企業法人類別	主要經營地	註冊地	業務性質		直接	間接	取得方式
5	Chongqing Water Turbine Works Co., Ltd. 重慶水輪機廠有限責任公司	Limited liability company (sole legal person) 有限責任公司(法人獨資)	Jiangjin district, Chongqing 重慶市江津區	Jiangjin district, Chongqing 重慶市江津區	Design, Development and Manufacture of Turbines, Governors and Auxiliary Devices 設計、開發、製造水輪機、調速器及輔助裝置	14,709.71	100.00	-	Invest 投資
6	Chongqing Pigeon Electric Wire And Cable Co., Ltd. 重慶鴿牌電線電纜有限公司	Limited liability company 有限責任公司	Yubei district, Chongqing 重慶市渝北區	Yubei district, Chongqing 重慶市渝北區	Manufacture electric wires and cables 電線電纜生產銷售	32,800.00	74.00	-	Invest 投資
6.1	Chongqing Pigeon Electric Porcelain Co., Ltd. 重慶鴿牌電瓷有限公司	Limited liability company (sole legal person) 有限責任公司(法人獨資)	Changshou district, Chongqing 重慶市長壽區	Changshou district, Chongqing 重慶市長壽區	High voltage line electric Hu Lu 高壓線電葫蘆	5,300.00	-	100.00	Invest 投資
6.2	Chongqing Pigeon Electric Materials Co., Ltd. (note 2) 重慶鴿牌電工材料有限公司(註2)	Limited liability company 有限責任公司	Changshou district, Chongqing 重慶市長壽區	Changshou district, Chongqing 重慶市長壽區	PPR/PPC tubular product PPR/PPC管材	680.00	-	50.00	Invest 投資
7	Chongqing General Industry (Group) Co., Ltd. 重慶通用工業(集團)有限責任公司	Limited liability company (sole legal person) 有限責任公司(法人獨資)	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	Production of fan coolers, etc. 生產風機冷機等	51,509.01	100.00	-	Invest 投資
7.1	Chongqing Chongtong Turbine Technology Co., Ltd 重慶重通透平技術股份有限公司	Company limited by shares 股份有限公司	Nan'an district, Chongqing 重慶南岸區	Nan'an district, Chongqing 重慶南岸區	Turbo mechanical product testing, equipment and system maintenance and transformation 透平機械產品檢測、設備和系統維修改造	3,000.00	-	66.67	Invest 投資
7.2	Jilin Chongtong Chengfei New Material Co., Ltd 吉林重通成飛新材料股份有限公司	Other corporations (unlisted) 其他股份有限公司(非上市)	Jilin province 吉林省大安市	Da'an district, Jilin 吉林省大安市	Manufacturing of wind-power equipment 風力發電機組葉片	35,500.78	-	96.03	Business combination not under common control 非同一控制下的合併

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

1. Interests in Subsidiaries (continued)

1. 在子公司中的權益(續)

(1) Group structure (continued)

(1) 企業集團的構成(續)

No.	Name of subsidiaries	Business category	Major business location	Place of registration	Nature of business	Registered capital (RMB'0000) 註冊資本(萬元)	Shareholding (%) 持股比例(%)		Acquisition method
							Direct	Indirect	
級次	子公司名稱	企業法人類別	主要經營地	註冊地	業務性質		直接	間接	取得方式
7.2.1	Chongqing Chongtong Chengfei New Material Co., Ltd. 重慶重通成飛新材料有限公司	Limited liability company (sole legal person) 有限責任公司(法人獨資)	Jiangjin district, Chongqing 重慶市江津區	Jiangjin district, Chongqing 重慶市江津區	Manufacturing of wind-power equipment 風力發電機組葉片	5,000.00	-	100.00	Invest 投資
7.2.2	Gansu Chongtong Chengfei New Material Co., Ltd. 甘肅重通成飛新材料有限公司	Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person) 有限責任公司(非自然人投資或控股的法人獨資)	Gansu province 甘肅省武威市	Gansu province 甘肅省武威市	Manufacturing of wind-power equipment 風力發電機組葉片	5,000.00	-	100.00	Invest 投資
7.2.3	Chongtong Chengfei Wind Power Equipment Jiangsu Co., Ltd. 重通成飛風電設備江蘇有限公司	Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person) 有限責任公司(非自然人投資或控股的法人獨資)	Rudong district, Jiangsu 江蘇省如東經濟開發區	Rudong district, Jiangsu 江蘇省如東經濟開發區	Manufacturing of wind-power equipment 風力發電機組葉片	10,000.00	-	100.00	Invest 投資
7.2.4	Xilinhaote Chenfei Wind-Power Equipment Co., Ltd. 錫林浩特晨飛風電設備有限公司	Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person) 有限責任公司(自然人投資或控股的法人獨資)	Xilin, Neimeng 內蒙古錫林浩特市	Xilin, Neimeng 內蒙古錫林浩特市	Network products, environmental products and gas products sales 網絡產品、環保產品和輸氣產品的銷售	5,000.00	-	100.00	Business combination not under common control 非同一控制下的合併
7.3	Chongqing Shunchang General Electrical Equipment Co., Ltd. 重慶順昌通用電器有限責任公司	Limited liability company (Wholly-owned legal person invested or controlled by a natural person) 有限責任公司(法人獨資)	Nan'an district, Chongqing 重慶市南岸區	Nan'an district, Chongqing 重慶南岸區	Network products, environmental products and gas products sales 網絡產品、環保產品和輸氣產品的銷售	100.00	-	100.00	Invest 投資
8	Chongqing Pump Industry Co., Ltd. 重慶水泵廠有限責任公司	Limited liability company (sole legal person) 有限責任公司(法人獨資)	Shapingba district, Chongqing 重慶市沙坪壩區	Shapingba district, Chongqing 重慶市沙坪壩區	Design and Manufacture of Industrial Pumps and Parts and Pressure Vessels 工業泵及零部件、壓力容器的設計和製造	19,641.15	100.00	-	Invest 投資

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

1. Interests in Subsidiaries (continued)

1. 在子公司中的權益(續)

(1) Group structure (continued)

(1) 企業集團的構成(續)

No.	Name of subsidiaries	Business category	Major business location	Place of registration	Nature of business	Registered capital (RMB'0000) 註冊資本(萬元)	Shareholding (%) 持股比例(%)		Acquisition method
							Direct	Indirect	
級次	子公司名稱	企業法人類別	主要經營地	註冊地	業務性質		直接	間接	取得方式
9	Chongqing Gas Compressor Factory Co., Ltd. 重慶氣體壓縮機廠有限責任公司	Limited liability company 有限責任公司	Nan'an district, Chongqing 重慶市南岸區	Nan'an district, Chongqing 重慶市南岸區	Manufacturing of Gas Compressors and Components 製造氣體壓縮機及零部件	18,721.39	100.00	—	Invest 投資
10	Chongqing Industrial Enabling Innovation Center Co., Ltd. 重慶工業賦能創新中心有限公司	Limited liability company (wholly owned by a legal person) (investment by a foreign-invested enterprise) 有限責任公司(法人獨資) (外商投資企業投資)	Northern new district, Chongqing 重慶北部新區	Northern new district, Chongqing 重慶北部新區	Consultation on Research and Development of Mechanical and Electrical Equipment Technology 機電裝備技術研發諮詢	3,000.00	100.00	—	Business combinations under common control 同一控制下的企業合併
11	Chongqing Shengou Materials Co., Ltd. 重慶盛普物資有限公司	Limited liability company (wholly owned by a legal person) (investment by a foreign-invested enterprise) 有限責任公司(法人獨資) (外商投資企業投資)	Northern new district, Chongqing 重慶北部新區	Northern new district, Chongqing 重慶北部新區	Sales of steel and other trade business 銷售鋼材等貿易業務	2,140.50	100.00	—	Invest 投資
12	Chongqing Machinery and Electronics Holding Group Finance Company Limited ("CMEFC") 重慶機電控股集團財務有限公司	Limited liability company 有限責任公司	Northern new district, Chongqing 重慶北部新區	Northern new district, Chongqing 重慶北部新區	Providing financial and financing services to member units 為成員單位提供財務和融資服務	60,000.00	70.00	—	Invest 投資

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

1. Interests in Subsidiaries (continued)

(1) Group structure (continued)

Note 1: The Group holds less than 50% interest in Chongqing Shimade Company. The company is regarded as a subsidiary of the Group because according to the provisions of the articles of association, the Group holds a majority of voting rights in the board of directors of the company and controls its strategy, operation, investment and financing activities.

Note 2: The group holds 74% equity of Pigeon Wire and Cable, and Pigeon Cable holds 50% equity of Pigeon Electrician. Pigeon Electrician regards it as a subsidiary of the Group because the Group has majority voting rights on the board of directors and controls its strategic, operational, investment and financing activities.

1. 在子公司中的權益(續)

(1) 企業集團的構成(續)

註1：本集團持有重慶世瑪德公司少於50%之權益，公司之所以視為本集團子公司，原因是根據上述公司章程規定，本集團在上述公司董事會中擁有大多數投票權，控制其戰略、經營、投資及融資活動。

註2：本集團持有鴿牌電線電纜74%的股權，鴿牌線纜持有鴿牌電工50%的股權。鴿牌電工之所以視之為本集團子公司，原因是本集團在董事會擁有大多數投票權，控制其戰略、經營、投資及融資活動。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

1. Interests in Subsidiaries (continued)

(2) Significant partly-owned subsidiaries

Name of subsidiary	子公司名稱	Shareholding of minority shareholders (%)	non-controlling interest on 31 Dec 2021 2021年12月31日 少數股東權益	Profit or loss attributable to minority shareholders 本期屬於少數股東的損益	Change in defined income plan belongs to non-controlling interest 其他權益變動屬於少數股東金額	Dividends distributed to minority shareholders 本期向少數股東分派股利	non-controlling interest on 30 Jun 2022 2022年6月30日餘額 少數股東權益
Pigeon Electric Wire and Cable Co., Ltd.	重慶鴿牌電線電纜有限公司	26	96,626,512.51	10,845,432.26	-5,385,825.25	—	102,086,119.52
Jilin Chongtong Chengfei New Material Co., Ltd.	吉林重通成飛新材料股份公司	3.9733	82,787.23	-1,858,269.39	—	—	-1,775,482.16
CMEFC	重慶機電控股(集團)財務有限公司	30	279,419,534.85	9,174,922.02	—	4,952,966.98	283,641,489.89

1. 在子公司中的權益(續)

(2) 重要的非全資子公司

(3) Key financial information of significant partly-owned subsidiaries

(3) 重要非全資子公司的主要財務信息

Name of subsidiary	子公司名稱	30 Jun 2022 2022年6月30日					
		Current assets 流動資產	Non-current assets 非流動資產	Total assets 資產合計	Current liabilities 流動負債	Non-current liabilities 非流動負債	Total liabilities 負債合計
Pigeon Electric Wire and Cable Co., Ltd.	重慶鴿牌電線電纜有限公司	1,088,765,601.88	203,461,630.35	1,292,227,232.23	861,997,154.31	8,430,630.97	870,427,785.28
Jilin Chongtong Chengfei New Material Co., Ltd.	吉林重通成飛新材料股份公司	1,507,715,496.49	745,263,532.75	2,252,979,029.24	1,938,960,858.12	92,956,340.34	2,031,917,198.46
CMEFC	重慶機電控股(集團)財務有限公司	2,933,967,841.37	413,654,924.27	3,347,622,765.64	2,398,527,950.46	3,582,901.62	2,402,110,852.08

Name of subsidiary	子公司名稱	31 Dec 2021 2021年12月31日					
		Current assets 流動資產	Non-current assets 非流動資產	Total assets 資產合計	Current liabilities 流動負債	Non-current liabilities 非流動負債	Total liabilities 負債合計
Pigeon Electric Wire and Cable Co., Ltd.	重慶鴿牌電線電纜有限公司	961,476,341.79	202,508,943.88	1,163,985,285.67	755,181,024.21	10,878,974.99	766,059,999.20
Jilin Chongtong Chengfei New Material Co., Ltd.	吉林重通成飛新材料股份公司	1,640,873,244.95	740,078,815.14	2,380,952,060.09	1,588,472,655.43	552,679,108.80	2,141,151,764.23
CMEFC	重慶機電控股(集團)財務有限公司	3,304,046,876.53	553,375,728.35	3,857,422,604.88	2,921,856,447.73	4,127,427.07	2,925,983,874.80

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註 (續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益 (續)

1. Interests in Subsidiaries (continued)

(3) Key financial information of significant partly-owned subsidiaries (continued)

Name of subsidiaries	子公司名稱	Jan-Jun 2022 2022年1-6月			
		Operating revenue 營業收入	Net profit 淨利潤	Total comprehensive income 綜合收益總額	Cash flows from operating activities 經營活動現金流量
Pigeon Electric Wire and Cable Co., Ltd.	重慶鴿牌電線電纜有限公司	919,602,336.70	44,588,872.98	46,895,482.98	-27,231,121.39
Jilin Chongtong Chengfei New Material Co., Ltd	吉林重通成飛新材料股份公司	682,327,767.57	-18,738,465.08	-28,439,928.34	-12,518,765.15
CMEFC	重慶機電控股(集團)財務有限公司	55,194,828.85	30,583,073.40	30,583,073.40	-178,732,815.35

Name of subsidiaries	子公司名稱	Jan-Jun 2021 2021年1-6月			
		Operating revenue 營業收入	Net profit 淨利潤	Total comprehensive income 綜合收益總額	Cash flows from operating activities 經營活動現金流量
Pigeon Electric Wire and Cable Co., Ltd.	重慶鴿牌電線電纜有限公司	918,066,125.08	36,623,869.75	33,516,184.75	-39,251,128.99
Jilin Chongtong Chengfei New Material Co., Ltd	吉林重通成飛新材料股份公司	1,115,440,540.12	12,309,033.53	12,309,033.53	25,457,804.52
CMEFC	重慶機電控股(集團)財務有限公司	51,794,821.46	20,887,626.64	20,887,626.64	-361,959,927.46

(4) The Group has no significant restrictions on the use of corporate group assets and settlement of corporate group debts.

(4) 本集團無使用企業集團資產和清償企業集團債務的重大限制

(5) The Group has no financial or other support to structured entities included in the scope of consolidated financial statements.

(5) 本集團無向納入合併財務報表範圍的結構化主體提供的財務支持或其他支持

(6) The Group has no structured entities included in the scope of consolidated financial statements.

(6) 本集團無納入合併財務報表範圍的結構化主體

(7) The Group and its subsidiaries have not issued equity or debt securities.

(7) 本集團及附屬公司概無發行股本或債務證券

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

八、在其他主體中的權益(續)

2. The situation in which the owner's equity share of a subsidiary company changes and the subsidiary company is still under control

None.

2. 在子公司的所有者權益份額發生變化且仍控制子公司的情況

無。

3. Interests in Joint Ventures or Associates

(1) Significant joint ventures or associates

3. 在合營企業或聯營企業中的權益

(1) 重要的合營企業或聯營企業

Name of associates or joint venture 合營企業或聯營企業名稱	Business category 企業法人類別	Principal place of business 主要經營地	Place of registration 註冊地	Nature of business 業務性質	Proportion of shareholding (%) 持股比例(%)		Accounting method 對合營企業或聯營企業投資的會計處理方法
					Directly 直接	Indirectly 間接	
Associates— 合營企業— Chongqing cummins engine company limited ("CQ Cummins") 重慶康明斯發動機有限公司	Limited liability company (Sino-foreign joint venture) 有限責任公司(中外合資)	Shapingba District, Chongqing 重慶市沙坪壩區	Shapingba District, Chongqing 重慶市沙坪壩區	Largest professional manufacturer of heavy-duty and high-horse power engines in China 中國最大的重載和大馬力發動機專業製造工廠	50.00	—	Equity method 權益法
Joint ventures— 聯營企業— ABB chongqing transformer company limited ("ABB chongqing") 重慶ABB變壓器有限公司	Limited liability company (Sino-foreign joint venture) 有限責任公司(中外合資)	Huayan, Julongpo District, Chongqing 重慶市九龍坡區華巖	Huayan, Julongpo District, Chongqing 重慶市九龍坡區華巖	Power transformer, reactor, HVDC converter transformer, UHV AC transformer, sets of insulator 電力變壓器、電抗器、高壓直流換流變壓器、特高壓交流變壓器、成套絕緣件	37.80	—	Equity method 權益法
Chongqing jiangbei machinery Co., Ltd. ("Chongqing Jiangbei Machinery") 重慶江北機械有限公司	Limited liability company 有限責任公司	Yufu, Jiangbei District, Chongqing 重慶市江北區魚復	Yufu, Jiangbei District, Chongqing 重慶市江北區魚復	Manufacturing and sale of large separation machinery and its systems 大型分離機械及其系統的製造銷售	41.00	—	Equity method 權益法
Exedy chongqing company limited ("EXEDY chongqing") 愛思蒂(重慶)驅動系統有限公司	Limited liability company (Sino-foreign joint venture) 有限責任公司(中外合資)	Nanan District, Chongqing 重慶南岸區	Nanan District, Chongqing 重慶南岸區	manufacturing and sale of clutch and clutch pump 生產銷售離合器、離合器泵	27.00	—	Equity method 權益法
Chongqing hongyan fangda automobile suspension Co., Ltd. (Hongyan fangda) 重慶紅巖方大汽車懸架有限公司	Limited liability company 有限責任公司	Yubei District, Chongqing 重慶市渝北區	Yubei District, Chongqing 重慶市渝北區	Development, manufacturing and sales of car leaf spring, auto air suspension, guide arm and other auto parts 開發、製造、銷售汽車鋼板彈簧、汽車空氣懸架、導向臂等汽車零部件	44.00	—	Equity method 權益法
Chongqing Arrows Auto Transmission Paris Co., Ltd. 雙環傳動(重慶)精密科技有限責任公司	Limited liability company 有限責任公司	Nanan District, Chongqing 重慶南岸區	Nanan District, Chongqing 重慶南岸區	Automobile transmission 汽車傳動件	—	35.00	Equity method 權益法
Knorr-Brem Systems for Commercial Vehicles (Chongqing) Ltd. 克諾爾商用車系統(重慶)有限公司	Limited liability company (Taiwan, Hong Kong, Macao and domestic joint venture) 有限責任公司(台灣與境內合資)	Yubei District, Chongqing 重慶市渝北區	Yubei District, Chongqing 重慶市渝北區	Manufacturing and sale of commercial vehicle valves 商用車閥類產品生產銷售	34.00	—	Equity method 權益法

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(2) Unimportant associate

Name of associates 聯營企業名稱	Business category 企業法人類別	Principal place of business 主要經營地	Place of registration 註冊地	Nature of business 業務性質	Proportion of shareholding (%) 持股比例(%)		Accounting method 對合營企業或聯營企業 投資的會計處理方法
					Directly 直接	Indirectly 間接	
Water Gen Power S.r.l	limited liability company	Italy	Italy	Power transformer, reactor, HVDC converter transformer, UHVAC transformer, complete set of insulation			Equity method
WaterGenPowerS.r.l	有限責任公司	意大利	意大利	電力變壓器、電抗器、高壓直流換流變壓器、特高壓交流變壓器、成套絕緣件	49.00	-	權益法

3. 在合營企業或聯營企業中的權益(續)

(2) 不重要聯營企業

(3) Key financial information of significant joint ventures

(3) 重要的合營企業的主要財務信息

Items 項目		CQ Cummins 康明斯	
		30 Jun, 2022/ January-June 2022 2022年6月30日/ 2022年1-6月	30 Jun, 2021/ January-June 2021 2021年6月30日/ 2021年1-6月
Current assets	流動資產	2,097,477,327.24	1,734,145,504.69
Including: cash and cash equivalents	其中：現金和現金等價物	884,897,968.12	330,482,281.09
Non-current assets	非流動資產	1,619,581,559.96	1,490,988,376.48
Total assets	資產合計	3,717,058,887.20	3,225,133,881.17
Current liabilities	流動負債	2,561,458,352.64	1,983,874,809.74
Non-current liabilities	非流動負債	146,412,862.84	204,455,477.11
Total liabilities	負債合計	2,707,871,215.48	2,188,330,286.85
Non-controlling interest	少數股東權益	-	-
Total equity attributable to shareholders of the Company	歸屬於母公司股東權益	1,009,187,671.72	1,036,803,594.31
Net assets calculated based on shareholding ratio	按持股比例計算的淨資產份額	504,593,835.86	518,401,797.16
Adjustments	調整事項	955,035.75	-4,223,046.01
Goodwill	一商譽	-	-
Unrealized profit in internal transactions	一內部交易未實現利潤	-	-
Others	一其他	955,035.75	-4,223,046.01
Book value of the equity investment in the equity joint venture	對合營企業權益投資的賬面價值	505,548,871.61	514,178,751.15
Fair value of an associate investment with a public quotation	存在公開報價的聯營企業投資的公允價值	-	-
Operating revenue	營業收入	1,480,393,987.95	1,481,459,065.32
Financial expenses	財務費用	-4,152,552.63	1,987,211.21
Income tax expense	所得稅費用	56,571,031.64	1,987,211.21
Net profit	淨利潤	215,593,734.62	263,921,984.28
Net profit attributable to the parent company	歸屬於母公司的淨利潤	215,593,734.62	263,921,984.28
Total comprehensive income	綜合收益總額	215,593,734.62	263,921,984.28
Recognized dividends from joint ventures	本集團確認來自合營企業宣告分配的股利	-	-
Received dividends from joint ventures	本集團本期度收到的來自合營企業的股利	159,709,270.80	81,611,187.07

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

3. 在合營企業或聯營企業中的權益(續)

(4) Key financial information of significant associates

(4) 重要的聯營企業的主要財務信息

Items	項目	ABB		Hongyan Fangda 紅巖方大		EXEDY (Chongqing) Co., Ltd 愛思奇	
		30 Jun 2022/ January-June 2022年6月30日/ 2022年1-6月	30 Jun 2021/ January-June 2021 2021年6月30日/ 2021年1-6月	30 Jun 2022/ January-June 2022 2022年6月30日/ 2022年1-6月	30 Jun 2021/ January-June 2021 2021年6月30日/ 2021年1-6月	30 June 2022/ January-June 2022 2022年6月30日/ 2022年1-6月	30 June 2021/ January-June 2021 2021年6月30日/ 2021年1-6月
Current assets	流動資產	1,220,916,133.47	1,473,049,353.32	562,335,629.01	556,258,179.74	253,331,279.45	259,313,136.69
Including: cash and cash equivalents	其中：現金和現金等價物	46,508,495.50	328,251,111.74	30,302,411.25	22,057,926.56	6,410,809.52	7,599,530.13
Non-current assets	非流動資產	764,612,975.97	326,214,070.01	247,531,962.78	226,817,087.01	137,867,743.23	143,467,121.68
Total assets	資產合計	1,985,529,109.44	1,799,263,423.33	809,867,591.79	783,075,266.75	391,199,022.68	402,780,258.37
Current liabilities	流動負債	974,285,425.48	1,126,643,056.75	427,082,211.55	384,224,587.79	64,189,392.86	73,130,329.66
Non-current liabilities	非流動負債	42,108,860.60	44,451,333.46	169,135.55	3,567,699.00	3,750,000.00	500,000.00
Total liabilities	負債合計	1,016,394,286.08	1,171,094,390.21	427,251,347.10	387,792,286.79	67,939,392.86	73,630,329.66
Non-controlling interest	少數股東權益	-	-	24,873,311.87	25,418,286.51	-	-
Total equity attributable to shareholders of the Company	歸屬於母公司股東權益	969,134,823.36	628,169,033.12	357,742,932.82	369,864,693.45	323,259,629.82	329,149,928.71
Net assets calculated based on shareholding ratio	按持股比例計算的淨資產份額	366,332,963.23	237,447,894.52	157,406,890.44	162,740,465.12	87,280,100.05	88,870,480.75
Adjustments	調整事項	29,821,204.51	29,821,204.51	-15,691,816.68	-15,691,816.68	-8,463,829.22	-8,463,829.23
Goodwill	—商譽	-	-	-	-	-	-
Unrealized profit in internal transactions	—內部交易未實現利潤	-	-	-	-	-	-
Others	—其他	29,821,204.51	29,821,204.51	-15,691,816.68	-15,691,816.68	-8,463,829.22	-8,463,829.23
Book value of the equity investment in the equity joint venture	對聯營企業權益投資的賬面價值	396,154,167.74	267,269,099.02	141,715,073.76	147,048,648.44	78,816,270.83	80,406,651.53
Fair value of an associate investment with a public quotation	存在公開報價的聯營企業投資的公允價值	-	-	-	-	-	-
Operating revenue	營業收入	511,375,370.36	525,691,029.01	222,076,127.29	519,404,713.61	161,420,848.14	178,907,698.56
Financial expenses	財務費用	-1,278,047.62	-887,066.62	2,764,234.84	115,264.16	276,396.99	781,497.53
Income tax expense	所得稅費用	26,093,965.96	2,393,476.60	-2,284,705.67	4,251,773.90	-4,587,085.89	3,505,351.81
Net profit	歸屬於母公司的淨利潤	130,470,988.91	2,777,723.61	-16,025,121.15	28,558,282.88	-4,221,366.70	-3,267,198.92
Net profit attributable to shareholders of the Company	歸屬於母公司的淨利潤	130,470,988.91	2,777,723.61	-14,999,470.83	25,793,213.46	-4,471,528.49	-3,115,858.09
Total comprehensive income	綜合收益總額	130,470,988.91	2,777,723.61	-16,025,121.15	28,558,282.88	-4,221,366.70	-3,267,198.92
Recognized dividends from joint ventures	本集團確認來自合營企業宣告分配的股利	-	8,632,069.28	-	-	342,881.06	789,638.54
Received dividends from joint ventures	本集團本期度收到的來自合營企業的股利	-	8,632,069.28	-	-	342,881.06	789,638.54

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(4) Key financial information of significant associates (continued)

3. 在合營企業或聯營企業中的權益(續)

(4) 重要的聯營企業的主要財務信息(續)

Items	項目	Knorr 克諾爾		Chongqing Jiangbei Machinery 江北機械		Arrows Auto Transmission Double Ring Transmission (Chongqing) 雙環傳動(重慶)	
		30 Jun 2022/ January-June 2022 2022年6月30日/ 2022年1-6月	30 Jun 2021/ January-June 2021 2021年6月30日/ 2021年1-6月	30 Jun 2022/ January-June 2022 2022年6月30日/ 2022年1-6月	30 Jun 2021/ January-June 2021 2021年6月30日/ 2021年1-6月	30 June 2022/ January-June 2022 2022年6月30日/ 2022年1-6月	30 June 2021/ January-June 2021 2021年6月30日/ 2021年1-6月
Current assets	流動資產	334,544,118.87	632,522,292.53	234,561,761.14	193,156,328.58	279,182,702.36	315,145,917.64
Including: cash and cash equivalents	其中：現金和現金等價物	117,470,663.97	28,414,742.81	6,063,005.94	6,788,436.83	8,009,360.83	14,849,901.46
Non-current assets	非流動資產	90,954,571.54	71,469,756.00	143,996,798.64	143,614,683.48	376,930,684.11	362,190,013.90
Total assets	資產合計	425,498,690.41	703,992,048.53	378,558,559.78	336,771,012.06	656,113,386.47	677,335,931.54
Current liabilities	流動負債	176,719,002.56	484,931,391.38	252,751,604.44	231,450,960.62	423,388,092.06	412,620,717.74
Non-current liabilities	非流動負債	22,406,704.82	13,763,282.77	6,720,078.48	7,770,000.00	18,580,503.96	40,473,794.15
Total liabilities	負債合計	199,125,707.38	498,694,674.15	259,471,682.92	239,220,960.62	441,968,596.02	453,094,511.89
Non-controlling interest	少數股東權益	-	-	-	-	-	-
Total equity attributable to shareholders of the Company	歸屬於母公司股東權益	226,372,983.03	205,297,374.38	119,086,876.86	97,550,051.44	214,144,790.45	224,241,419.65
Net assets calculated based on shareholding ratio	按持股比例計算的淨資產份額	76,966,814.23	69,801,107.29	48,825,619.51	39,995,521.09	74,950,676.66	78,484,496.88
Adjustments	調整事項	8,080,673.17	8,080,673.18	21,752,227.26	20,230,364.87	8,655,195.45	8,667,779.39
Goodwill	—商譽	-	-	-	-	-	-
Unrealized profit in internal transactions	—內部交易未實現利潤	-	-	-	-	-	-
Others	—其他	8,080,673.17	8,080,673.18	21,752,227.26	20,230,364.87	8,655,195.45	8,667,779.39
Book value of the equity investment in the equity joint venture	對聯營企業權益投資的賬面價值	85,047,487.40	77,881,780.47	70,577,846.77	60,225,885.96	83,605,872.10	87,152,276.27
Fair value of an associate investment with a public quotation	存在公開報價的聯營企業投資的公允價值	-	-	-	-	-	-
Operating revenue	營業收入	160,359,115.74	508,384,245.12	130,600,824.77	105,628,534.78	181,399,742.84	259,812,381.80
Financial expenses	財務費用	1,576,953.63	690,562.67	2,639,963.83	2,639,627.58	5,667,864.43	4,777,707.27
Income tax expense	所得稅費用	-2,065,750.70	9,054,809.84	46,076.22	-43,268.99	-199,526.65	67,596.90
Net profit	淨利潤	6,608,130.98	61,866,258.87	10,014,872.29	-4,628,771.91	-6,929,394.23	15,366,677.69
Net profit attributable to the parent company	歸屬於母公司的淨利潤	6,608,130.98	61,866,258.87	10,014,872.29	-4,628,771.91	-6,929,394.23	15,366,677.69
Total comprehensive income	綜合收益總額	6,608,130.98	61,866,258.87	10,014,872.29	-4,628,771.91	-6,929,394.23	15,366,677.69
Recognized dividends from joint ventures	本集團確認來自合營企業宣告分配的股利	-	28,560,000.00	-	-	-	-
Received dividends from joint ventures	本集團本期度收到的來自合營企業的股利	-	28,560,000.00	-	-	-	-

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED) 八、在其他主體中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(5) *The Group has no significant restrictions on the use of corporate group assets and settlement of corporate group debts.*

(6) *No excess losses have occurred in the joint venture or joint venture enterprises of the Group.*

(7) *The Group has no unconfirmed commitment related to the investment of the joint venture.*

(8) *The Group has no contingent liabilities related to the investment of joint ventures or affiliates.*

4. The Group has no significant joint operations.

5. The Group has no structured entities that are not included in the scope of consolidated financial statements.

3. 在合營企業或聯營企業中的權益(續)

(5) 本集團合營企業或聯營企業向公司轉移資金能力不存在的重大限制

(6) 本集團合營企業或聯營企業未發生超額虧損

(7) 本集團無與合營企業投資相關的未確認承諾

(8) 本集團無與合營企業或聯營企業投資相關的或有負債

4. 本集團無重要的共同經營

5. 本集團無未納入合併財務報表範圍的結構化主體

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS 九、與金融工具相關風險

The Group's business operations face various risks, including market risk (foreign exchange risk and interest rate risk), credit risk and liquidity risk. The Group's basic strategy aims at the unpredictability of financial market to reduce the negative impact of risks to the financial results of the Group.

1. Various risk management objectives and policies

(1) Market risk

1) Foreign exchange risk

The Group's principal operations are located in the PRC and its principal business is settled in RMB. However, there is a foreign exchange risk in the Group's recognized foreign currency assets and liabilities and future foreign currency transactions (foreign currency assets and liabilities and the denominated currencies of foreign currency transactions are mainly USD and GBP). The Finance Department at the Group's headquarters is responsible for monitoring the Group's foreign currency transactions and the size of foreign currency assets and liabilities to minimise foreign exchange risks; To this end, the Group may avoid foreign exchange risks by signing forward foreign exchange contracts or currency swap contracts. At the end of the period, the Group did not sign any forward foreign exchange contracts or currency swap contracts.

本集團的經營活動會面臨各種金融風險：市場風險(主要為外匯風險和利率風險)、信用風險和流動性風險。本集團整體的風險管理計劃針對金融市場的不可預見性，力求減少對本集團財務業績的潛在不利影響。

1. 各類風險管理目標及政策

(1) 市場風險

1) 外匯風險

本集團的主要經營位於中國境內，主要業務以人民幣結算。但本集團已確認的外幣資產和負債及未來的外幣交易(外幣資產和負債及外幣交易的計價貨幣主要為美元、英鎊)存在外匯風險。本集團總部財務部門負責監控集團外幣交易和外幣資產及負債的規模，以最大程度降低面臨的外匯風險；為此，本集團可能會以簽署遠期外匯合約或貨幣互換合約的方式來達到規避外匯風險的目的。期末本集團未簽署任何遠期外匯合約或貨幣互換合約。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED) 九、與金融工具相關風險(續)

1. Various risk management objectives and policies (continued)

(1) Market risk (continued)

1) Foreign exchange risk (continued)

The amounts of foreign currency financial assets and foreign currency financial liabilities held by the Group converted into RMB are shown below:

1. 各類風險管理目標及政策(續)

(1) 市場風險(續)

1) 外匯風險(續)

本集團持有的外幣金融資產和外幣金融負債折算成人民幣的金額列示如下：

		30 Jun 2022 2022年6月30日				
Items	項目	USD 美元項目	HKD 港幣項目	GBP 英鎊項目	EUR 歐元項目	Total 合計
Foreign currency financial assets 外幣金融資產						
Cash and cash equivalents 貨幣資金		44,995,759.92	74,857.83	82,716,273.86	-	127,786,891.62
Accounts receivable 應收賬款		122,045,200.65	-	21,840,872.04	8,150,753.85	152,036,826.54
Other receivables 其他應收款		-	-	1,785,456.57	-	1,785,456.57
Total	合計	167,040,960.57	74,857.83	106,342,602.47	8,150,753.85	281,609,174.73
Foreign currency financial liabilities 外幣金融負債						
Short-term loans 短期借款		155,301,502.42	-	-	-	155,301,502.42
Accounts payable 應付賬款		250,974.87	-	22,023,287.65	-	22,274,262.52
Other payables 其他應付款		-	-	2,421,568.20	-	2,421,568.20
Long-term loans 長期借款		-	-	159,556,765.00	-	159,556,765.00
Total	合計	155,552,477.29	-	184,001,620.85	-	339,554,098.14

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED) 九、與金融工具相關風險(續)

1. Various risk management objectives and policies (continued)

(1) Market risk (continued)

1) Foreign exchange risk (continued)

		31 Dec 2021 2021年12月31日					
Items	項目	USD 美元項目	HKD 港幣項目	GBP 英鎊項目	EUR 歐元項目	Total 合計	
Foreign currency financial assets 外幣金融資產							
Cash and cash equivalents 貨幣資金		34,100,058.87	71,563.87	71,469,703.24	24,913.20	105,666,239.18	
Accounts receivable 應收賬款		116,280,180.39	—	31,122,582.36	8,881,945.85	156,284,708.60	
Other receivables 其他應收款		—	3,847.18	4,716,228.23	—	4,720,075.41	
Total	合計	150,380,239.26	75,411.05	107,308,513.83	8,906,859.05	266,671,023.19	
Foreign currency financial liabilities 外幣金融負債							
Short-term loans 短期借款		82,374,044.00	—	40,131,238.44	—	122,505,282.44	
Accounts payable 應付賬款		189,929.68	—	21,471,901.86	—	21,661,831.54	
Other payables 其他應付款		—	—	2,741,122.22	—	2,741,122.22	
Long-term loans 長期借款		—	—	174,279,600.00	—	174,279,600.00	
Total	合計	82,563,973.68	—	238,623,862.52	—	321,187,836.20	

2) Interest rate risk

The Group's interest rate risk arises from interest-bearing bank deposits and borrowings. Bank deposits and borrowings at variable interest rates expose the Group to cash flow interest rate risk. Bank deposits and borrowings at fixed interest rates expose the Group to fair value interest rate risk. The Group determines the proportion of fixed and variable interest rate contracts in accordance with the current market environment. The Group's bank deposits and borrowings at floating interest rates are presented in RMB, USD, EUR, HKD and GBP. The Group currently has no hedging interest rate risk.

1. 各類風險管理目標及政策(續)

(1) 市場風險(續)

1) 外匯風險(續)

2) 利率風險

本集團利率風險來自計息銀行存款及借款。按浮動利率計算的銀行存款及借款令本集團承受現金流量利率風險。按固定利率計算的銀行存款及借款令本集團承受公允價值利率風險。本集團根據現行市場環境決定固定及浮動利率合同比例。本集團以浮動利率計息的銀行存款及借款以人民幣、美元、歐元、港幣、英鎊呈列。本集團現時並無對沖利率風險。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED) 九、與金融工具相關風險(續)

1. Various risk management objectives and policies (continued)

(1) Market risk (continued)

2) Interest rate risk (continued)

The Group's floating rate bank borrowings and fixed rate bank borrowings are presented below:

Nature of borrowings	款項性質	30 Jun2022 2022年6月30日	31 Dec2021 2021年12月31日
Borrowings at floating rates	浮動利率借款	1,955,541,877.42	1,968,395,574.00
Borrowings at fixed rates	固定利率借款	920,522,614.52	930,529,302.44
Total	合計	2,876,064,491.94	2,898,924,876.44

(2) Credit risk

The Group manages credit risk by portfolio classification. Credit risk is mainly generated by bank deposits, accounts receivable, other receivables and bills receivable.

The Group's bank deposits are mainly deposited in state-owned banks and other large and medium-sized listed banks, and the Group believes that there is no significant credit risk and will not incur any major losses caused by the default of the other party.

1. 各類風險管理目標及政策(續)

(1) 市場風險(續)

2) 利率風險(續)

本集團浮動利率銀行借款及固定利率銀行借款列報如下：

(2) 信用風險

本集團對信用風險按組合分類進行管理。信用風險主要產生於銀行存款、應收賬款、其他應收款和應收票據等。

本集團銀行存款主要存放於國有銀行和其它大中型上市銀行，本集團認為其不存在重大的信用風險，不會產生因對方單位違約而導致的任何重大損失。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED) 九、與金融工具相關風險(續)

1. Various risk management objectives and policies (continued)

(2) *Credit risk (continued)*

In addition, for accounts receivable, other receivables and notes receivable, the Group sets policies to control credit risk exposure. The Group evaluates the customer's credit qualification and sets the corresponding credit period based on the customer's financial situation, the possibility of obtaining guarantees from third parties, credit history and other factors such as the current market conditions. The Group will regularly monitor the credit records of customers, and for customers with poor credit records, the Group will use written reminders, shortening of credit periods or cancellation of credit periods to ensure that the overall credit risk of the Group is within the controllable range.

(3) *Liquidity risk*

Each subsidiary of the Group is responsible for its own cash flow forecasting. The Headquarters Finance Department continuously monitors short- and long-term funding needs at group level on the basis of summarizing the cash flow projections of each subsidiary to ensure that sufficient cash reserves and marketable securities are available at any time; At the same time, it continuously monitors compliance with the provisions of the borrowing agreement and obtains a commitment from major financial institutions to provide sufficient standby funds to meet short- and long-term funding needs.

1. 各類風險管理目標及政策(續)

(2) *信用風險(續)*

此外，對於應收賬款、其他應收款和應收票據，本集團設定相關政策以控制信用風險敞口。本集團基於對客戶的財務狀況、從第三方獲取擔保的可能性、信用記錄及其它因素諸如目前市場狀況等評估客戶的信用資質並設置相應信用期。本集團會定期對客戶信用記錄進行監控，對於信用記錄不良的客戶，本集團會採用書面催款、縮短信用期或取消信用期等方式，以確保本集團的整體信用風險在可控的範圍內。

(3) *流動性風險*

本集團內各子公司負責其自身的現金流量預測。總部財務部門在匯總各子公司現金流量預測的基礎上，在集團層面持續監控短期和長期的資金需求，以確保維持充裕的現金儲備和可供隨時變現的有價證券；同時持續監控是否符合借款協議的規定，從主要金融機構獲得提供足夠備用資金的承諾，以滿足短期和長期的資金需求。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED) 九、與金融工具相關風險(續)

1. Various risk management objectives and policies (continued)

(3) Liquidity risk (continued)

The Group's financial assets and financial liabilities are shown as follows in terms of undiscounted contractual cash flows as follows:

1. 各類風險管理目標及政策(續)

(3) 流動性風險(續)

本集團各項金融資產、金融負債以未折現的合同現金流量按到期日列示如下：

		30 Jun 2022 2022年6月30日				
Items	項目	Within 1 year 一年以內	1-2 years 一到二年	2-5 years 二到五年	Over 5 years 五年以上	Total 合計
Financial assets	金融資產					
Cash and cash equivalents	貨幣資金	2,389,568,842.93	—	—	123,470,129.49	2,513,038,972.42
Trading financial assets	交易性金融資產	214,847,667.98	—	—	—	214,847,667.98
Bills receivable	應收票據	460,366,259.69	—	—	—	460,366,259.69
Accounts receivable	應收賬款	3,770,866,735.39	—	—	—	3,770,866,735.39
Receivable financing	應收款項融資	387,416,587.98	—	—	—	387,416,587.98
Other current assets	其他流動資產	—	—	—	—	—
Other receivables	其他應收款	740,352,439.45	243,369,842.92	157,411,037.32	1,937,456.38	1,143,070,776.07
Non-current assets due within one year	一年內到期的非流動資產	17,458,349.59	—	—	—	17,458,349.59
Loans and advances	發放貸款及墊款	706,680,972.36	89,353,693.75	—	—	796,034,666.11
Purchase and resell financial assets	買入返售金融資產	—	—	—	—	—
Other non-current assets	其他非流動資產	—	—	—	46,807,933.33	46,807,933.33
Long-term receivables	長期應收款	—	17,667,149.59	35,979,863.01	—	53,647,012.60
Other equity instruments investment	其他權益工具投資	—	—	—	117,527,738.46	117,527,738.46
Total	合計	8,687,557,855.37	350,390,686.26	193,390,900.33	289,743,257.66	9,521,082,699.63
Financial liabilities	金融負債					
Short-term loans	短期借款	488,578,933.28	—	—	—	488,578,933.28
Receipt of deposits and deposits from other banks	吸收存款及同業存放	884,778,490.80	—	—	—	884,778,490.80
Notes payable	應付票據	1,249,020,757.80	—	—	—	1,249,020,757.80
Accounts payable	應付賬款	1,933,821,539.26	—	—	—	1,933,821,539.26
Other payables	其他應付款	554,932,805.85	—	—	—	554,932,805.85
Non-current liabilities due within one year	一年內到期的非流動負債	635,822,482.39	—	—	—	635,822,482.39
Long-term loans	長期借款	—	823,927,937.78	981,242,985.28	86,923,596.67	1,892,094,519.72
Lease liabilities	租賃負債	—	16,250,410.39	22,769,897.58	29,357,798.16	68,378,106.13
Long-term payables	長期應付款	—	—	1,004,222.80	—	1,004,222.80
Total	合計	5,746,955,009.38	840,178,348.17	1,005,017,105.66	116,281,394.83	7,708,431,858.04

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED) 九、與金融工具相關風險(續)

1. Various risk management objectives and policies (continued)

(3) Liquidity risk (continued)

Items	項目	31 Dec 2021 2021年12月31日				Total 合計
		Within 1 year 一年以內	1-2 years 一到二年	2-5 years 二到五年	Over 5 years 五年以上	
Financial assets	金融資產					
Cash and cash equivalents	貨幣資金	2,043,150,787.20	—	—	138,461,968.48	2,181,612,755.68
Trading financial assets	交易性金融資產	3,303,288.23	—	—	—	3,303,288.23
Notes receivable	應收票據	694,760,753.10	—	—	—	694,760,753.10
Accounts receivable	應收賬款	3,141,077,120.96	—	—	—	3,141,077,120.96
Receivable financing	應收款項融資	686,467,731.50	—	—	—	686,467,731.50
Other current assets	其他流動資產	—	—	—	—	—
Other receivables	其他應收款	967,196,141.21	69,952,446.06	249,105,318.44	—	1,286,253,905.71
Non-current assets due within one year	一年內到期的非流動資產	17,403,146.30	—	—	—	17,403,146.30
Loans and advances	發放貸款及墊款	852,141,707.45	98,321,050.00	—	—	950,462,757.45
Buy and sell back financial assets	買入返售金融資產	200,059,890.41	—	—	—	200,059,890.41
Other non-current assets	其他非流動資產	—	—	—	46,815,633.33	46,815,633.33
Long-term receivables	長期應收款	—	17,666,291.51	45,098,607.12	—	62,764,898.63
Investments in other equity instruments	其他權益工具投資	—	—	—	139,934,987.72	139,934,987.72
Total	合計	8,605,560,566.36	185,939,787.57	294,203,925.56	325,212,589.53	9,410,916,869.03
Financial liabilities	金融負債	—	—	—	—	—
Short-term loans	短期借款	522,158,150.92	—	—	—	522,158,150.92
Receipt of deposits and deposits from other banks	吸收存款及同業存放	939,721,341.21	—	—	—	939,721,341.21
Notes payable	應付票據	1,176,743,855.98	—	—	—	1,176,743,855.98
Accounts payable	應付賬款	1,846,574,174.57	—	—	—	1,846,574,174.57
Other payables	其他應付款	429,549,524.54	—	—	—	429,549,524.54
Non-current liabilities due within one year	一年內到期的非流動負債	449,529,410.73	—	—	—	449,529,410.73
Long-term loans	長期借款	—	1,141,860,306.81	855,328,923.33	89,475,370.00	2,086,664,600.14
Lease liabilities	租賃負債	—	3,367,337.81	2,518,799.28	—	5,886,137.09
Long-term payables	長期應付款	—	—	1,172,769.39	—	1,172,769.39
Total	合計	5,364,276,457.95	1,145,227,644.62	859,020,492.00	89,475,370.00	7,457,999,964.57

1. 各類風險管理目標及政策(續)

(3) 流動性風險(續)

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED) 九、與金融工具相關風險(續)

2. Sensitivity analysis

The Group uses sensitivity analysis technology to analyze the possible impact of reasonable and possible changes in risk variables on current profit or loss or shareholders' equity. Since any risk variable rarely changes in isolation, and the correlation between the variables will have a significant role on the final amount of the impact of a change in a risk variable, the following content is assumed that the change in each variable is independent.

(1) Sensitivity analysis of foreign exchange risk

The hypothesis of sensibility analysis of foreign exchange risk: all the foreign operations and investments and cash flows are highly effective.

The influence of reasonable movements of exchange rates on the current net profit and loss and equity under above assumptions with other variables as a constant is listed as following:

Items 項目	Change in exchange rate 匯率變動	30 Jun2022 2022年6月30日		31 Dec2021 2021年12月31日	
		Effect on net profit 對淨利潤的影響	Effect on owners' equity 對股東權益的影響	Effect on net profit 對淨利潤的影響	Effect on owners' equity 對股東權益的影響
USD 美元	Exchange rate up 5% 匯率上漲5%	574,424.16	574,424.16	3,390,813.28	3,390,813.28
USD 美元	Exchange rate down 5% 匯率下跌5%	-574,424.16	-574,424.16	-3,390,813.28	-3,390,813.28
GBP 英鎊	Exchange rate up 5% 匯率上漲5%	-3,882,950.92	-3,882,950.92	-6,565,767.43	-6,565,767.43
GBP 英鎊	Exchange rate down 5% 匯率下跌5%	3,882,950.92	3,882,950.92	6,565,767.43	6,565,767.43

2. 敏感性分析

本集團採用敏感性分析技術分析風險變量的合理、可能變化對當期損益或股東權益可能產生的影響。由於任何風險變量很少孤立的發生變化，而變量之間存在的相關性對某一風險變量變化的最終影響金額將產生重大作用，因此下述內容是在假設每一變量的變化是獨立的情況下進行的。

(1) 外匯風險敏感性分析

外匯風險敏感性分析假設：所有境外經營淨投資套期及現金流量套期均高度有效。

在上述假設的基礎上，在其它變量不變的情況下，匯率可能發生的合理變動對當期損益和權益的稅後影響如下：

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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IX. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED) 九、與金融工具相關風險(續)

2. Sensitivity analysis (continued)

(2) Sensitivity analysis of interest rate risk

The sensitivity analysis of interest rate risk is based on the following assumptions:

The fluctuation of market interest rate has an impact on interest income or expense of variable interest-rate financial instrument;

For the fixed interest-rate financial instrument measured at fair value, the changes of market interest rate can only affect its interest income or expense;

The changes in fair value of the derivative financial instrument and other financial assets and liabilities are calculated on discounted cash flow method, based on the market interest rate at the balance sheet date.

The after-tax influence of reasonable movements of interest rate on the current net profit and loss and equity under above assumptions with other variables as a constant is listed as following:

2. 敏感性分析(續)

(2) 利率風險敏感性分析

利率風險敏感性分析基於下述假設：

市場利率變化影響可變利率金融工具的利息收入或費用；

對於以公允價值計量的固定利率金融工具，市場利率變化僅僅影響其利息收入或費用；

以資產負債表日市場利率採用現金流量折現法計算衍生金融工具及其它金融資產和負債的公允價值變化。

在上述假設的基礎上，在其它變量不變的情況下，利率可能發生的合理變動對當期損益和權益的稅後影響如下：

Items 項目	Change in interest rate 利率變動	Amount incurred in the current period 本期發生額		Amount incurred in the previous period 上期發生額	
		Effect on net profit 對淨利潤的影響	Effect on owners' equity 對股東權益的影響	Effect on net profit 對淨利潤的影響	Effect on owners' equity 對股東權益的影響
Borrowings with floating interest rate 浮動利率借款	Increase by 1% 增加1%	-600,376.15	-600,376.15	-771,487.44	-771,487.44
Borrowings with floating interest rate 浮動利率借款	Decrease by 1% 減少1%	600,376.15	600,376.15	771,487.44	771,487.44

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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X. DISCLOSURE OF FAIR VALUE

十、公允價值估計

1. Fair value of assets and liabilities measured at fair value at the end of this period:

Amounts of assets and liabilities measured at fair value at the end of this period and the corresponding levels of fair value measurement are listed as following:

Items	項目	Level I 第一層次	Level II 第二層次	Level III 第三層次	Total 合計
Financial assets held for sale	交易性金融資產	2,038,882.58	212,808,785.40	—	214,847,667.98
Including: Stock investment	其中：股票投資	2,038,882.58	—	—	2,038,882.58
Money market fund	貨幣性基金	—	212,808,785.40	—	212,808,785.40
Receivable financing	應收款項融資	—	—	387,416,587.98	387,416,587.98
Other equity instruments investment	其他權益工具投資	117,527,738.46	—	—	117,527,738.46
Total	資產合計	119,566,621.04	212,808,785.40	387,416,587.98	719,791,994.42

The above table shows the fair value information and the level of fair value measurement of the group's assets and liabilities measured at fair value continuously and non continuously on each balance sheet date at the end of the reporting period. The level of fair value measurement results depends on the input value of the lowest level which is of great significance to fair value measurement as a whole. The three levels of input values are defined as follows:

Level I: Unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date.

Level II: The direct or indirect observable inputs, which fail to meet level 1, for related assets or liabilities.

Level III: Fair value measured using significant unobservable inputs.

1. 以公允價值計量的資產和負債的期末公允價值

期末持續的以公允價值計量的資產和負債的金額和公允價值計量層次

上表列示了本集團在每個資產負債表日持續和非持續以公允價值計量的資產和負債於本報告期末的公允價值信息及其公允價值計量的層次。公允價值計量結果所屬層次取決於對公允價值計量整體而言具有重要意義的最低層次的輸入值。三個層次輸入值的定義如下：

第一層次輸入值：在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；

第二層次輸入值：除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值；

第三層次輸入值：相關資產或負債的不可觀察輸入值。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

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X. DISCLOSURE OF FAIR VALUE (CONTINUED)

十、公允價值估計(續)

2. Basis for determining the market value of continuous and non-continuous first-level fair value measurement projects

The fair value of financial instruments traded in active markets is determined based on market quotes at the balance sheet date. When a quote is available in real time and on a regular basis from a stock exchange, dealer, broker, industry insider, pricing service provider, or regulator, and the quote represents an actual and regular market transaction quote based on fair trade principles, the market is considered Active market. The quoted market price of financial assets held by the Group is the current bid price. These financial tools are listed on the first level. The instruments included in the first level at the end of this period were classified as stock investments in tradable financial assets.

2. 持續和非持續第一層次公允價值計量項目市價的確定依據

在活躍市場中交易的金融工具的公允價值根據資產負債表日的市場報價確定。當報價可實時和定期從證券交易所、交易商、經紀、業內人士、定價服務者或監管機構獲得，且該報價代表基於公平交易原則進行的實際和常規市場交易報價時，該市場被視為活躍市場。本集團持有的金融資產的市場報價為現行買盤價。此等金融工具列示在第一層級。期末列入第一層級的工具系分類為交易性金融資產的股票投資。

3. On-going and non-on-going second-level fair value measurement projects, qualitative and quantitative information on valuation techniques and important parameters used

The fair value of financial instruments without active markets is determined by using valuation techniques. Valuation techniques make the best use of available observable market data and rely as little as possible on specific estimates from entities. When all significant data required to determine the fair value of a financial instrument is observable, the financial instrument is listed in the second level. At the end of this period, the group listed the financial instruments in the second level.

3. 持續和非持續第二層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

沒有活躍市場的金融工具的公允價值利用估值技術確定。估值技術盡量利用可獲得的可觀測市場數據，盡量少依賴主體的特定估計。當確定某項金融工具的公允價值所需的所有重大數據均為可觀測數據時，該金融工具列入第二層級。期末本集團列入第二層級的金融工具。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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X. DISCLOSURE OF FAIR VALUE (CONTINUED)

十、公允價值估計(續)

4. On-going and non-on-going third-level fair value measurement projects, qualitative and quantitative information on valuation techniques and important parameters used

The financial instruments included in the third level are mainly unlisted equity investments and receivables financing held by the Group. The Group use valuation techniques to determine their fair value for major investments. The valuation models used are mainly discounted cash flow models and the analogy of listed companies in the same industry. The input values of valuation techniques mainly include expected income, Expected return maturity, weighted average cost of capital, illiquidity discount rate, etc.

4. 持續和非持續第三層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

列入第三層級的金融工具主要是本集團持有的應收款項融資。本集團對重大投資採用估值技術確定其公允價值，所使用的估值模型主要為現金流量折現模型和同行業上市公司類比法，估值技術的輸入值主要包括預期收益、預期收益期限及加權平均資本成本、不可流動性折扣率等。

5. The Group's continuous third-level fair value measurement project has no adjustment information between the beginning and end of the period and the sensitivity analysis of unobservable parameters.

5. 本集團持續的第三層次公允價值計量項目，無年初與期末賬面價值間的調節信息及不可觀察參數敏感性分析

6. No conversion happened between different levels during this period among Group's continuous fair value measurement items.

6. 本集團持續的公允價值計量項目，本期內未發生各層級之間的轉換

7. No changes occurred in valuation technology during this period.

7. 本集團本期內未發生估值技術變更

8. The Group has no assets and liabilities that are not measured at fair value but disclosed at fair value.

8. 本集團無不以公允價值計量但以公允價值披露的資產和負債

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS 十一、關聯方及關聯交易

(I) RELATED PARTIES

(一) 關聯方關係

1. Controlling Shareholder and Ultimate-controlling Party

1. 控股股東及最終控制方

(1) Controlling Shareholder and Ultimate-controlling Party

(1) 控股股東及最終控制方

Controlling shareholder and ultimate controlling party 控股股東及最終控制方名稱	Place of Registration 註冊地	Business nature 業務性質	Registered capital (RMB'0000) 註冊資本(萬元)	Shareholding proportion (%) 對本集團的持股比例(%)	Voting rights (%) 對本集團的表決權比例(%)
CQMEHG	No. 60 Middle Section of Huangshan Avenue, New North Zone, Chongqing	Operate and manage state-owned assets within the scope of the authorization of the Chongqing Municipal State-owned Assets Supervision and Administration	184,288.50	54.74	54.74
重慶機電控股(集團)公司	重慶市北部新區黃山大道中段60號	對重慶市國資委授權範圍內的國有資產進行經營管理			

Note: CQMEHG holds 54.74% of the Group's shares, of which the proportion of restricted shares in the Group's total equity is 52.22%, and the overseas listed H shares of the Group's total equity is 2.52%.

註：重慶機電控股(集團)公司對本集團持股比例為54.74%，其中持有限售股佔本集團總股本的比例為52.22%，持有境外上市H股佔本集團總股本的比例為2.52%。

(2) Registered capital of the controlling shareholder and the change (Unit: RMB'0000)

(2) 控股股東的註冊資本及其變化(單位：萬元)

Controlling shareholder 控股股東	31 Dec 2021 2021年12月31日	Increase in the current period 本期增加	Decrease in this period 本期減少	30 Jun 2022 2022年6月30日
CQMEHG 重慶機電控股(集團)公司	184,288.50	-	-	184,288.50

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(I) RELATED PARTIES (continued)

(一) 關聯方關係(續)

1. Controlling Shareholder and Ultimate-controlling Party (continued)

1. 控股股東及最終控制方(續)

(3) Restricted shares or interests held by the controlling shareholder and their changes (Unit: RMB'0000)

(3) 控股股東的所持限售股份或權益及其變化(單位：萬元)

		Number of shareholding shares 持股股數		Shareholding proportion (%) 持股比例(%)	
		30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日	Period-end balance ratio 期末餘額比例	Period-to-year proportionality 年初比例
Controlling shareholder	控股股東				
CQMEHG	重慶機電控股(集團)公司	201,689.52	201,689.52	54.74	54.74

Note: The shares held by the controlling shareholder include 1,924,225,200 restricted shares and 92,670,000 shares of overseas listed H shares.

註：控股股東所持股份包含限售股192,422.52萬股及境外上市H股流通股9,267.00萬股。

2. Subsidiaries

For details of the subsidiaries, please refer to the relevant contents of "VIII. 1. (1) Composition of Enterprise Groups" in this note.

2. 子公司

子公司情況詳見本附註「八、1.(1) 企業集團的構成」相關內容。

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(I) RELATED PARTIES (continued)

3. Joint ventures and associates

For details of the Group's important joint ventures or associated enterprises, please refer to the relevant contents of "VIII. 3.(1) Important Joint Ventures or Associated Enterprises" in this Note. Other joint ventures or associated companies that have a balance with the Group during the period or related party transactions with the Group in the previous period are as follows:

Joint venture or associates

合營或聯營企業名稱

Chongqing Cummins Engine Company
 重慶康明斯發動機有限公司
 EXEDY Chongqing Co., Ltd.
 愛思帝(重慶)驅動系統有限公司
 Water Gen Power S.r.l

Knorr-Bremse Systems for Commercial Vehicles (Chongqing) Ltd.
 克諾爾商用車系統(重慶)有限公司
 Chongqing Hongyan Fangda Automobile Suspension Co., Ltd.
 重慶紅巖方大汽車懸架有限公司
 Chongqing Jiangbei Machinery Co., Ltd.
 重慶江北機械有限責任公司
 Chongqing Arrows Auto Transmission Parts Co., Ltd (Original name:
 Chongqing Shenjian AUTOMOBILE Transmission PARTS
 Co., Ltd.)
 雙環傳動(重慶)精密科技有限責任公司
 (曾用名:重慶神箭汽車傳動件有限責任公司)

(一) 關聯方關係(續)

3. 合營企業及聯營企業

本集團重要的合營或聯營企業詳見本附註「八、3.(1)重要的合營企業或聯營企業」相關內容。本期與本集團發生關聯方交易，或上年度與本集團發生關聯方交易形成餘額的其他合營或聯營企業情況如下：

Relationship with the Group

與本集團關係

Joint venture
 合營企業
 Associate
 聯營企業
 Associate
 聯營企業
 Associate
 聯營企業
 Associate
 聯營企業
 Associate of subsidiary
 子公司之聯營公司

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(I) RELATED PARTIES (continued)

(一) 關聯方關係(續)

4. Other Related Parties

4. 其他關聯方

Other related parties 其他關聯方名稱	Relationship with the Group 與本集團關係
Qijiang Gear Transmission Co., Ltd. 綦江齒輪傳動有限公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Electric Research Institute 重慶電氣科學研究院	A subsidiary of parent company 母公司下屬子公司
CQMEHG Asset Management Co., Ltd. (Shuangqiao branch) 重慶機電控股集團資產管理有限公司雙橋企業管理分公司	A subsidiary of parent company 母公司下屬子公司
CQMEHG Electromechanical Engineering Technology Co., Ltd. 重慶機電控股集團機電工程技術有限公司	A subsidiary of parent company 母公司下屬子公司
CQMEHG Casting Co., Ltd. 重慶機電控股集團鑄造有限公司	A subsidiary of parent company 母公司下屬子公司
CQMEHG Asset Management Co., Ltd. 重慶機電控股集團資產管理有限公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Military Industry Group Co., Ltd. 重慶軍工產業集團有限公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Liangjiang New Area electromechanical small loan Co., Ltd. 重慶兩江新區機電小額貸款有限公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Crane Works Co., Ltd. 重慶起重機廠有限責任公司	A subsidiary of parent company 母公司下屬子公司
Chongqing General Machinery Industry Co., Ltd. 重慶通用機械工業有限公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Changjiang Bearing Co., Ltd. 重慶長江軸承股份有限公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Transformer Co., Ltd. 重慶重變電器有限責任公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Heavy Truck Group Special Purpose Vehicle Co., Ltd. 重慶重型汽車集團專用汽車有限責任公司	A subsidiary of parent company 母公司下屬子公司
CQMEHG Xinbo Investment Management Co., Ltd. 重慶機電控股集團信博投資管理有限公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Industrial Investment Electromechanical Parts Co., Ltd. 重慶工投機電零部件產業集團有限公司	A subsidiary of parent company 母公司下屬子公司
Chongqing Standard Parts Industry Co., Ltd. 重慶標準件工業有限責任公司	Under the same control of parent company 受同一母公司控制
Chongqing Standard Parts Industry Co., Ltd. (Sales Branch) 重慶標準件工業有限責任公司銷售分公司	Under the same control of parent company 受同一母公司控制
Chongqing Standard Parts Industry Co., Ltd. (Standards Parts Branch) 重慶標準件工業有限責任公司重慶標準件廠分公司	Under the same control of parent company 受同一母公司控制
Chongqing Standard Parts Industry Co., Ltd. (Huazhan Metal Material Restructuring Branch) 重慶標準件工業有限責任公司華展金屬材料改制分公司	Under the same control of parent company 受同一母公司控制
Chongqing Huazhan Metal Material Restructuring Co., Ltd. 重慶華展金屬材料改制有限公司	Under the same control of parent company 受同一母公司控制

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(I) RELATED PARTIES (continued)

(一) 關聯方關係(續)

4. Other Related Parties (continued)

4. 其他關聯方(續)

Other related parties 其他關聯方名稱	Relationship with the Group 與本集團關係
Chongqing Standard Parts Industry Co., Ltd. (High Strength Standard Parts Factory Branch) 重慶標準件工業有限責任公司重慶高強度標準件廠分公司	Under the same control of parent company 受同一母公司控制
Chongqing Automobile Standard Parts Factory Co., Ltd. 重慶汽車標準件廠有限責任公司	Under the same control of parent company 受同一母公司控制
Flight Academy Chongqing General Aviation Training Co., Ltd 飛行學院重慶通用航空培訓有限公司	Under the same control of parent company 受同一母公司控制
Chongqing Qijiang Gear Factory 綦江齒輪廠	Under the same control of parent company 受同一母公司控制
Qijiang Gear Factory Parts No. 3 Factory 綦江齒輪廠配件三廠	Under the same control of parent company 受同一母公司控制
Qijiang Qichi Forging Co., Ltd. 綦江綦齒鍛造有限公司	Under the same control of parent company 受同一母公司控制
Qijiang Qichi Xinxin Welfare Co., Ltd. 綦江綦齒鑫欣福利有限責任公司	Under the same control of parent company 受同一母公司控制
Southwest Computer Co., Ltd. 西南計算機有限責任公司	Under the same control of parent company 受同一母公司控制
Chongqing Enstelong General Aviation Technology Research Co., Ltd. 重慶恩斯特龍通用航空技術研究院有限公司	Under the same control of parent company 受同一母公司控制
Chongqing Jidian Property Management Co., Ltd. 重慶基殿物業管理有限責任公司	Under the same control of parent company 受同一母公司控制
Chongqing Jianan Instrument Co., Ltd. 重慶建安儀器有限責任公司	Under the same control of parent company 受同一母公司控制
Chongqing Juntong Automobile Co., Ltd. 重慶軍通汽車有限責任公司	Under the same control of parent company 受同一母公司控制
Chongqing Qichi Auto Parts Co., Ltd. 重慶市綦齒汽車零部件有限責任公司	Under the same control of parent company 受同一母公司控制
Chongqing Heavy Truck Group Hongyan Automobile Spring Co., Ltd. 重慶重型汽車集團紅巖汽車彈簧有限責任公司	Under the same control of parent company 受同一母公司控制
Chongqing Heavy Truck Group Cafu Auto Parts Co., Ltd. 重慶重型汽車集團卡福汽車零部件有限責任公司	Under the same control of parent company 受同一母公司控制

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(I) RELATED PARTIES (continued)

(一) 關聯方關係(續)

4. Other Related Parties (continued)

4. 其他關聯方(續)

Other related parties 其他關聯方名稱	Relationship with the Group 與本集團關係
Chongqing Panlian Transmission Technology Co., Ltd. 重慶磐聯傳動科技有限公司	Under the same control of parent company 受同一母公司控制
Chongqing Rail Transit Industry Investment Co., Ltd. 重慶軌道交通產業投資有限公司	The parent company belongs to the associated company 母公司所屬聯營公司
Chongqing Jiaoyun Electromechanical Logistics Co., Ltd. 重慶交運機電物流有限公司	The parent company belongs to the associated company 母公司所屬聯營公司
Chongqing Electric Machine Federation Ltd. 重慶賽力盟電機有限責任公司	The parent company belongs to the associated company 母公司所屬聯營公司
Chongqing Special Motor Factory Co., Ltd. 重慶特種電機廠有限責任公司	The parent company belongs to the associated company 母公司所屬聯營公司
Chongqing General Aviation Industry Group Co., Ltd. 重慶通用航空產業集團有限公司	The parent company belongs to the associated company 母公司所屬聯營公司
Chongqing Anji Hongyan Logistics Co., Ltd. 重慶安吉紅巖物流有限公司	The parent company belongs to the associated company 母公司所屬聯營公司
Chongqing CRRC Railway Vehicles Co., Ltd. 重慶中車長客軌道車輛有限公司	The parent company belongs to the associated company 母公司所屬聯營公司
Chongqing Robotics Co., Ltd. 重慶機器人有限公司	The parent company belongs to the associated company 母公司所屬聯營公司
SAIC Fiat Powertrain Hongyan Co., Ltd. 上汽菲亞特紅巖動力總成有限公司	A subsidiary of an associate of a parent company 母公司聯營企業之子公司
Chongqing General Aviation Co., Ltd. 重慶通用航空有限公司	A subsidiary of an associate of a parent company 母公司聯營企業之子公司
Chongqing General Aircraft Industry Co., Ltd. 重慶通用飛機工業有限公司	A subsidiary of an associate of a parent company 母公司聯營企業之子公司
Chongqing General Aviation Avionics System Co., Ltd. 重慶通用航空產業集團航電系統有限公司	A subsidiary of an associate of a parent company 母公司聯營企業之子公司

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(II) RELATED PARTY TRANSACTIONS

(二) 關聯交易

1. Purchase goods

1、採購商品

The unit type	單位類型	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	10,234,917.59	6,706,728.89
Ultimate controller	最終控制方	42,156.93	—
Total	合計	10,277,074.52	6,706,728.89

2. Receiving services or services

2、接受勞務或服務

The unit type	單位類型	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	6,886,434.06	6,475,786.65
Joint Ventures	合營企業	500,379.97	—
Total	合計	7,386,814.03	6,475,786.65

3. Sale of goods

3、銷售商品

The unit type	單位類型	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	37,878,109.63	134,997,512.17
Associates	聯營企業	2,111,446.18	10,040,771.94
Ultimate controller	最終控制方	768,671.60	—
Joint Ventures	合營企業	7,678,424.14	—
Total	合計	48,436,651.55	145,038,284.11

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

(二) 關聯交易(續)

4. Collect management fees and provide labor services

4、提供勞務

The unit type	單位類型	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Ultimate controller	最終控制方	—	481,132.06
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	383,389.38	184,905.56
Associates	聯營企業	603,083.84	9,163.71
Total	合計	986,473.22	675,201.33

5. Interest income from loans and advances

5、發放貸款及墊款利息收入

The unit type	單位類型	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	17,190,056.81	18,978,731.31
Ultimate controller	最終控制方	—	1,836,215.93
Joint Ventures	合營企業	—	9,668.66
Associates	聯營企業	—	94.34
Total	合計	17,190,056.81	20,824,710.24

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

(二) 關聯交易(續)

6. Interest expense on the deposit is absorbed

6、吸收存款利息支出

The unit type	單位類型	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	4,027,089.66	4,136,253.45
Ultimate controller	最終控制方	359,241.68	97,549.59
Associates	聯營企業	1,196.25	1,244.28
Joint Ventures	合營企業	4.29	4.49
Total	合計	4,387,531.88	4,235,051.81

7. Related party funds borrowing

7、關聯方資金拆借

The name of the associated party	關聯方名稱	The amount of the loan 拆借金額	Start date 起始日	Expiration date 到期日	Interest income for the current period 本期利息收入
Joint Ventures	合營企業	122,000,000.00	2016-3-14	2026-3-14	428,040.00
Associates	聯營企業	30,000,000.00	2021-12-24	2022-12-24	631,847.48
Total	合計	182,000,000.00			1,059,887.48

Note: The Group's borrowing from Chongqing Cummins Engine Co., Ltd. is detailed in Notes VI.15.

註：本集團向重慶康明斯發動機有限公司借款情況詳見附註六、15。

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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

(二) 關聯交易(續)

8. The Related Party Rent

8、關聯租賃情況

(1) Related Parties renting

(1) 關聯方承租

Lessor name	Tenant name	Types of leased assets	Lease Start Date	Lease Termination Date	The original value of the right-of-use asset	Right-of-use assets depreciated for the current period	Accumulated depreciation of leasehold assets	Carrying amount of lease liabilities	including: due within one year
出租方名稱	承租方名稱	租賃資產種類	租賃起始日	租賃終止日	使用權資產原值	使用權資產本期折舊	租賃使用權資產累計折舊	租賃負債賬面價值	租賃負債賬面價值其中：一年內到期的
COMEHG Asset Management Co., Ltd.	CQ CAFF Auto Motive Braking Steering Systems Co.,LTD	House buildings	2022-1-1	2023-12-31	20,822,843.46	5,205,710.86	5,205,710.86	15,733,089.30	10,410,262.23
重慶機電控股集團資產管理有限公司*	重慶卡福汽車制動轉向系統有限公司	房屋建築物							
COMEHG	CQ Machinery and Electric Co.,LTD	House buildings	2026-1-2	2029-1-1	17,492,367.95	2,915,394.66	2,915,394.66	14,722,441.57	5,710,870.99
重慶機電控股(集團)公司*	重慶機電股份有限公司	房屋建築物							
COMEHG	Chongqing Machinery and Electronics Holding Group Finance Co., Ltd.	House buildings	2021-12-1	2024-12-31	7,093,850.79	970,587.67	1,333,830.17	5,836,741.51	2,253,839.89
重慶機電控股(集團)公司*	重慶機電控股集團財務有限公司	房屋建築物							
COMEHG	Chongqing Industrial Empowerment Innovation Center Co. LTD	House buildings	2019-2-1	2024-12-31	3,848,642.70	730,051.99	124,149.76	3,729,069.52	1,458,320.74
重慶機電控股(集團)公司*	重慶工業賦能创新中心有限公司	房屋建築物							
COMEHG	Chongqing Shengpu Materials Co., Ltd	House buildings	2021-8-1	2024-7-31	855,906.05	282,156.66	95,100.67	757,942.01	373,315.28
重慶機電控股(集團)公司*	重慶盛普物資有限公司	房屋建築物							
Total					50,113,610.95	10,103,901.84	9,674,186.12	40,779,283.91	20,206,609.13
合計									

(2) Related parties leasing

(2) 關聯方出租

None.

無。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

(二) 關聯交易(續)

9. Related Warranties

9、關聯擔保情況

(1) The Group has no guarantee as a guarantor.

(1) 本集團無作為擔保方的擔保。

(2) The Group as guaranteed party

(2) 本集團作為被擔保方

Guarantor	Guaranteed party	Guaranteed amount	Starting date	Due date	Whether guarantee has been fulfilled
擔保方	被擔保方	擔保金額	擔保起始日	擔保到期日	擔保是否已經履行完畢
CQMEHQ	Chongqing Machinery & Electric Co., Ltd.	46,000,000.00	2016-3-14	2031-3-14	No
重慶機電控股(集團)公司	重慶機電股份有限公司		2016-3-14	2026-3-14	No
		<u>87,000,000.00</u>			否
Total		<u>133,000,000.00</u>			
合計		<u>133,000,000.00</u>			

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(III) BALANCES WITH RELATED PARTIES

(三) 關聯方往來餘額

1. Receivables

1、應收款項

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Joint Ventures	合營企業	1,466,090.08	1,496,660.98
Associates	聯營企業	7,594,821.05	12,228,613.74
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	136,395,803.18	132,517,498.56
Ultimate controller	最終控制方	598,776.90	—
Total	合計	146,055,491.21	146,242,773.28

2. Other receivables

2、其他應收款

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Joint Ventures	合營企業	2,559,911.49	1,831,602.68
Associates	聯營企業	30,015,662.30	30,006,657.80
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	55,297,251.99	54,991,272.51
Ultimate controller	最終控制方	650,576.93	632,116.93
Total	合計	88,523,402.71	87,461,649.92

3. Prepayments

3、預付賬款

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	143,330.30	2,251,613.93
Ultimate controller	最終控制方	—	24,938.04
Total	合計	143,330.30	2,276,551.97

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(III) BALANCES WITH RELATED PARTIES (continued)

(三) 關聯方往來餘額(續)

4. Dividends receivable

4、應收股利

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Joint Ventures	合營企業	400,780,880.24	560,490,151.04
Associates	聯營企業	1,176,748.32	—
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	1,937,456.38	1,937,456.38
Total	合計	403,895,084.94	562,427,607.42

5. Contract assets

5、合同資產

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Joint Ventures	合營企業	1,335,205.95	1,365,205.95
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	1,293,967.13	1,776,815.13
Total	合計	2,629,173.08	3,142,021.08

6. Non-current assets due within one year

6、一年內到期的非流動資產

Name of Affiliate Unit	關聯方單位名稱	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Joint Ventures	合營企業	17,400,000.00	17,400,000.00
Total	合計	17,400,000.00	17,400,000.00

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(III) BALANCES WITH RELATED PARTIES (continued)

(三) 關聯方往來餘額(續)

7. *Long-term receivables*

7、長期應收款

Name of Affiliate Unit	關聯方單位名稱	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Joint Ventures	合營企業	52,200,000.00	60,900,000.00
Total	合計	52,200,000.00	60,900,000.00

8. *Loans and advances to customers*

8、發放貸款及墊款

Name of Affiliate Unit	關聯方單位名稱	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	772,760,090.66	919,242,366.61
Total	合計	772,760,090.66	919,242,366.61

9. *Accounts payable*

9、應付賬款

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	24,491,873.59	24,177,370.19
Associates	聯營企業	18,037.87	18,037.87
Total	合計	24,509,911.46	24,195,408.06

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(III) BALANCES WITH RELATED PARTIES (continued)

(三) 關聯方往來餘額(續)

10. Other payables

10、其他應付款

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	78,034,643.80	76,849,797.12
Ultimate controller	最終控制方	34,622,129.71	34,208,115.61
Joint Ventures	合營企業	81,901.39	81,901.39
Total	合計	112,738,674.90	111,139,814.12

11. Deposit taking

11、吸收存款

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Joint Ventures	合營企業	2,270.16	2,365.87
Associates	聯營企業	495,732.01	3,638,631.92
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	694,196,039.37	802,181,751.72
Ultimate controller	最終控制方	188,564,413.90	133,885,778.78
Total	合計	883,258,455.44	939,708,528.29

12. Contractual liabilities

12、合同負債

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Associates	聯營企業	339,000.00	—
Joint Ventures	合營企業	4,890,318.00	7,196,095.34
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	2,101,145.73	1,502,091.23
Total	合計	7,330,463.73	8,698,186.57

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(III) BALANCES WITH RELATED PARTIES (continued)

(三) 關聯方往來餘額(續)

13. *Non-current liabilities due within one year*

13、一年內到期的非流動負債

Name of Affiliate Unit	關聯方單位名稱	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Ultimate controller	最終控制方	4,085,475.91	3,660,843.79
Total	合計	4,085,475.91	3,660,843.79

14. *Lease liability*

14、租賃負債

The unit type	單位類型	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Ultimate controller	最終控制方	15,249,847.71	5,330,178.14
Parent company, also a subsidiary and an associated company of subsidiaries	母公司，同系附屬公司及附屬公司聯營公司	5,322,827.07	—
Total	合計	20,572,674.78	5,330,178.14

15. *Related party commitments*

15、關聯方承諾

The Group has no related party commitments on the balance sheet date.

本集團於資產負債表日無關聯方承諾事項。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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XI. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED) 十一、關聯方及關聯交易(續)

(IV) Remuneration of directors, supervisors and employees

The main management remuneration (including the amount paid and payable to the directors, supervisors and senior management) is as follows:

Item	項目	Jan-Jun 2022 2022年1-6月	Jan-Jun 2021 2021年1-6月
Salaries and allowances	薪金及津貼	2,525,959.00	2,195,958.00
Social insurance, housing funds and related pension costs	社會保險、住房基金及相關退休金成本	565,650.48	511,960.63
bonus	獎金	719,538.00	3,550,381.00
Pay dividends	支付股利	893,728.83	—
Total	合計	4,704,876.31	6,258,299.63

(四) 董事、監事及職工薪酬

主要管理層薪酬(包括已付及應付董事、監事及高級管理層的金額)如下：

(V) Receivable from directors and directors related to corporate loans

1. *The Group has no borrowings from directors receivable or directors-related enterprises*

2. *The Group does not provide guarantees for directors and director-related corporate loans.*

(五) 應收董事、董事關連企業借款

1. 本集團無應收董事、董事關連企業提供借款情況

2. 本集團無為董事、董事關連企業借款提供擔保情況

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XII. CONTINGENCIES

As of 30 June, 2022, the major litigation matters of the Group as a defendant are as follows:

1. Litigation matters between the Hydro Turbine Plant and CVA

In July 31, 2009, Chongqing Water Turbine Works Co., Ltd. (hereinafter referred to as "Turbine Works"), a subsidiary of the Group, signed a supply contract with Watergenpowers.R.L. (hereinafter referred to as "WGP Company"), in which WGP company purchased impeller from the turbine Works. On September 16, 2009, Compagnia ValdostanadelleAcque S.p.A. (hereinafter referred to as the "achievement") signed a contract with WGP company, WGP company sell the impeller purchased from turbine factory to CVA.

In October 2018, CVA filed a lawsuit to the Italian Court of Aosta, demanding that WGP and the turbine factory undertake the compensation for serious defects in the impellers jointly, Total compensation is EURO 3,961,642.57.

The first hearing was held on March 18, 2021, during which the court paid special attention to the issue of the statute of limitations and issued a special order that a second hearing be held on the issue of the statute of limitations before October 16, 2021. As of the reporting date, the case had not yet been substantively heard.

The management of the Group believes that the lawsuit has expired the statute of limitations, has less possibility of losing the lawsuit and paying compensation, so there is no need to draw the estimated liabilities for the contingencies.

十二、或有事項

截止2022年6月30日，本集團作為被告的重大訴訟事項如下：

1、水輪機廠與CVA訴訟事項

2009年7月31日，本集團子公司重慶水輪機廠有限責任公司(以下簡稱「水輪機廠」)水輪機廠與Water Gen Power S.r.l.(以下簡稱「WGP公司」)簽訂供貨合同，WGP公司向水輪機廠購買葉輪；2009年9月16日，Compagnia ValdostanadelleAcque S.p.A.(以下簡稱「CVA公司」)與WGP公司簽署合同，WGP公司將其從水輪機廠購買的葉輪出售給CVA公司。

2018年10月，CVA公司基於上述葉輪存在嚴重缺陷為由向意大利奧斯塔法院提起訴訟，要求WGP公司和水輪機廠對其因向WGP公司購買的4個葉輪而遭受的損失共同承擔賠償責任，金額共計3,961,642.57歐元。

該訴訟事件已於2021年3月18日進行第一次聽證會，聽證會上主要就訴訟時效的問題法庭給予特別關注，並發佈特別命令：在2021年10月16日前就時效的問題舉行第二次聽證會。截止報告日，該案件尚未進行實質審理。

本集團管理層判斷該訴訟事項已過訴訟時效，預計敗訴並賠付的可能性極小，無需就該或有事項計提預計負債。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XII. CONTINGENCIES (CONTINUED)

十二、或有事項(續)

2. Litigation matters between the Hydro Turbine Plant and Zhonghuan Company

Chongqing Water Turbine Works Co., Ltd as the developer signed the “Laos NamNgiep 2A Hydro power Station Civil Engineering Construction Contract with Chongqing Zhonghuan Construction Co., Ltd. (hereinafter referred to as “Central Company”) on Dec 1 2016. The two parties agreed that Zhonghuan Company will undertake the construction of the first hub, water diversion system, plant hub and other civil works of the NamNgiep 2A Hydropower Station in Laos. In March 2021, Zhonghuan Construction filed a lawsuit with the Chongqing No. 5 Intermediate People’s Court in March 2021 due to the delayed construction payment by the Turbine Works, requesting the ‘Turbine Works’ to pay the remaining project payment of RMB17,612,600 and related interests, and to compensate various losses of RMB13,000,000, and bear the case lawyer’s fees, legal costs and preservation costs and other related expenses. As of June 30, 2022, the case is undergoing the first-instance appraisal procedure, and no decision has been made yet.

The management of the Group judges that it is extremely unreasonable for the plaintiff to claim compensation for the losses of 13.00 million yuan, and the basis is insufficient, and the possibility that the Group expects to lose the lawsuit and compensate is very small, and there is no need to set aside the estimated liabilities for the contingent matters

2、水輪機廠與中環公司訴訟事項

水輪機廠作為發包人與重慶中環建設有限公司(以下簡稱「中環公司」)於2016年12月1日簽訂了《老撾南椰(NamNgiep)2A水電站土建工程施工合同》。雙方約定由中環公司承建老撾南椰(NamNgiep)2A水電站的首部樞紐、引水系統、廠區樞紐等土建工程。中環建設於2021年3月基於水輪機廠延期支付工程款等原因向重慶市第五中級人民法院提起訴訟，要求水輪機廠支付剩餘工程款1,761.26萬元及其相關利息，賠償各項損失1,300.00萬元，承擔案件律師費、訴訟費及保全費等相關費用，截止2022年6月30日，該案件正在進行執行一審鑒定程序，尚未裁決。

本集團管理層判斷，原告方請求賠償各項損失1,300.00萬元極不合理，依據不充分，本集團預計敗訴並賠付的可能性極小，無需就該或有事項計提預計負債。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XIII. COMMITMENTS

十三、承諾事項

Capital expenditure contracted during the reporting period but not yet incurred by the Group:

以下為本集團於資產負債表日，已簽約而尚不必在資產負債表上列示的資本性支出承諾：

Item	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
House, building and equipment	房屋、建築物及機器設備	141,544,038.39	102,500,520.71
Mold	模具	—	—
Intangible Assets	無形資產	—	—
Total	合計	141,544,038.39	102,500,520.71

XIV. MATTERS AFTER THE BALANCE SHEET DATE

十四、資產負債表日後事項

1. Important non adjustment items: none

1. 重要的非調整事項：無

2. The Group has no significant sales returns after the balance sheet date.

2. 本集團無資產負債表日後重大銷售退回

3. Except for the above disclosures, the Group has no other significant events occurring after the reporting period.

3. 除存在上述資產負債表日後事項披露事項外，本集團無其他重大資產負債表日後事項。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued) 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XV. OTHER SIGNIFICANT EVENTS

1. The group's annuity plan establishment

According to the minutes and resolutions of the first meeting of the fifth Board of Directors in 2021, the Group agrees that the headquarters of the Company will establish enterprise annuity from 2021 and in accordance with the "Chongqing Electromechanical Co, LTD. (Headquarters) Enterprise annuity Plan Implementation Rules" for management. As of 30 June, 2022, The number of employees from Company headquarters and subsidiaries participating in the annuity plan is 3,700 respectively.

2. Segment information

The group's reporting segments are business units operating on the basis of different products or services, or in different regions. As various businesses or regions require different technologies and market strategies, therefore, the group's divisions independently manage the production and operation activities of each reporting division and evaluate its operating results in order to determine the allocation of resources to it and evaluate its performance.

十五、其他重要事項

1. 本集團年金計劃建立情況

根據本集團第五屆董事會2021年第一次會議記錄及決議，同意公司本部自2021年起建立企業年金，並按照《重慶機電股份有限公司(本部)企業年金方案實施細則》進行管理，截至2022年6月30日，公司本部及子公司參與年金計劃的人數分別為3,700人。

2. 分部信息

本集團的報告分部是根據不同產品或服務、或在不同地區經營的業務單元。由於各種業務或地區需要不同的技術和市場戰略，因此，本集團分部獨立管理各個報告分部的生產經營活動，並評價其經營成果，以決定向其配置資源並評價其業績。

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)

中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XV. OTHER SIGNIFICANT EVENTS (CONTINUED)

十五、其他重要事項(續)

2. Segment information (continued)

The Group has 9 reporting divisions which are:

Engine division, responsible for the production and sales of engine products;

Hydropower equipment division, responsible for the production and sales of hydropower products;

Wire and cable division, responsible for the production and sales of wire and cable products;

General machinery division, responsible for the production and sales of general machinery products;

CNC machine tools division, responsible for the production and sales of CNC machine tools in China and Europe;

High voltage transformer division, responsible for the production and sales of high voltage transformer products;

Material sales division, responsible for material sales;

Financial Services division, responsible for providing financial services such as loans;

Other divisions, responsible for producing and selling other products.

The inter-division transfer price shall be determined by both parties through negotiation.

Assets, liabilities, revenues and expenses are allocated according to the operations of the segment.

2. 分部信息(續)

本集團有9個報告分部，分別為：

發動機分部，負責生產並銷售發動機產品；

水力發電設備分部，負責生產並銷售水力發電產品；

電線電纜分部，負責生產並銷售電線電纜產品；

通用機械分部，負責生產並銷售通用機械產品；

數控機床分部，負責在中國和歐洲生產並銷售數控機床產品；

高壓變壓器分部，負責生產並銷售高壓變壓器產品；

材料銷售分部，負責材料銷售；

金融服務分部，負責提供貸款等金融服務；

其他分部，負責生產並銷售其他產品。

分部間轉移價格經雙方協商後確定。

資產、負債、收入及費用根據分部的經營進行分配。

XV. OTHER SIGNIFICANT EVENTS (CONTINUED)

十五、其他重要事項(續)

2. Segment information (continued)

2. 分部信息(續)

Financial information of reportable segments:

報告分部的財務信息：

The Financial Information of the division for Jan-Jun 2022:

2022年1-6月報告分部的財務信息

Items	項目	Engines 發動機	Hydroelectric generation equipment 水力發電設備	Electrical wire and cable 電線電纜	General machinery 通用機械	Financial services 金融服務	Machinery tools 數控機床	High-voltage transformers 高壓變壓器	Materials sales 材料銷售	Other segments 其他分部	Offset 分部間抵消	Total 合計
Total segment revenue	對外交易收入	-	115,047,784.23	920,108,218.42	1,064,363,373.98	55,194,828.85	379,553,209.14	-	14,520,138.48	1,008,422,006.33	-	3,557,220,459.43
Inter-segment revenue	分部間交易收入	-	-3,569,451.29	-4,940,367.50	-3,283,929.20	-28,067,275.83	-2,532,496.89	-	-	-8,533,862.42	-	-50,927,983.13
Revenue from external customers	來自外部交易收入	-	111,478,332.94	915,167,850.92	1,061,079,444.78	27,127,553.02	377,030,712.25	-	14,520,138.48	999,889,043.91	-	3,506,292,476.30
Operating costs	主營業務成本	-	93,185,212.94	782,644,224.34	993,217,572.02	17,498,933.41	296,524,321.95	-	14,230,101.82	736,139,287.27	-	2,925,498,673.75
Inter-segment transaction cost	分部間交易成本	-	-3,463,737.01	-4,940,367.50	-5,431,374.28	-13,021,688.52	-	-	-	-8,233,155.57	-	-35,130,892.88
External transaction cost	來自外部交易成本	-	89,701,475.93	777,703,568.84	977,786,197.74	4,477,294.89	296,524,321.95	-	14,230,101.82	729,945,131.70	-	2,890,367,780.87
Gross profit (rates %)	毛利(率%)	-	19.53%	15.02%	7.85%	83.50%	21.35%	-	2.00%	27.00%	-	17.57%
Operating (loss)/profit	營業利潤	107,796,867.31	-13,651,811.34	48,833,344.97	-6,683,999.85	21,173,476.57	-37,744,708.52	49,316,033.81	1,558,172.73	70,808,148.04	-	241,408,423.72
Interest income	利息收入	-	147,359.21	154,121.12	840,138.90	-	45,224.13	-	50,010.39	9,107,502.78	-	10,344,356.53
Interest costs	利息費用	-	-	3,901,921.57	10,235,976.14	-	14,671,514.09	-	-	9,437,975.40	-	38,247,387.20
Investment income from associates and joint ventures	對聯營合營企業和合資企業的投資收益	107,796,867.31	-	-	-	-	-2,425,287.97	49,316,033.81	-	-1,001,106.50	-	153,688,006.65
Total profit	利潤總額	107,796,867.31	-13,503,811.34	48,889,027.98	-9,766,140.61	21,173,476.57	-40,159,962.50	49,316,033.81	1,580,272.67	72,318,066.50	-	237,545,850.39
Income tax expense	所得稅費用	-	-350,292.01	4,741,519.97	20,100,715.99	9,802,384.37	480,786.11	-	-	15,365,079.12	-	49,959,653.55
Net profit	淨利潤	107,796,867.31	-13,233,319.33	44,127,508.01	-29,866,316.60	11,571,092.20	-40,640,746.61	49,316,033.81	1,580,272.67	56,933,007.38	-	187,586,196.84

Items	其他項目	Engines 發動機	Hydroelectric generation equipment 水力發電設備	Electrical wire and cable 電線電纜	General machinery 通用機械	Financial services 金融服務	Machinery tools 數控機床	High-voltage transformers 高壓變壓器	Materials sales 材料銷售	Other segments 其他分部	Offset 分部間抵消	Total 合計
Depreciation of Property, plant and equipment and investment property	固定資產以及投資性房地產折舊	-	16,743,316.06	6,527,324.32	27,291,056.03	344,088.34	32,994,502.75	730,051.96	283,551.06	28,085,240.17	-	113,000,410.69
Amortisation of intangible assets	無形資產攤銷	-	1,025,969.87	394,704.90	12,625,965.80	212,571.61	10,018,354.77	-	-	2,041,088.63	-	26,319,265.58
Provision on inventory decline	存貨跌價準備	-	-	-17,576,923.56	1,623,223.23	-	-6,936,147.24	-	2,265,404.71	-2,453,961.83	-	-23,078,404.69
Provision for/(reversal of) impairment of accounts and other receivables	應收賬款及其他應收賬款減值準備/轉回	-	-35,832,284.88	-1,384,333.95	27,753,780.38	-	-7,693,080.26	-	500,000.00	-4,780,575.42	-	-21,436,693.93
Additions to non-current assets (other than financial instruments, long term equity investments and deferred income tax assets)	非流動資產增加(不包括金融資產、長期股權投資和遞延所得稅資產)	-	-3,575,134.67	-4,727,027.71	1,296,886.80	-47,723.03	-42,500,058.59	-	-1,173,500.92	69,177,633.67	-	18,448,080.55

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日

(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XV. OTHER SIGNIFICANT EVENTS (CONTINUED)
 十五、其他重要事項(續)

2. Segment information (continued)
 2. 分部信息(續)

The Financial Information of the division for Jan-Jun 2021: 2021年1-6月報告分部的財務信息

Items	項目	Engines 發動機	Hydroelectric generation 水力發電設備	Electrical wire and cable 電線電纜	General machinery 通用機械	Financial services 金融服務	Machinery tools 數控機床	High-voltage transformers 高壓變壓器	Materials sales 材料銷售	Other segments 其他分部	Offset 分部間抵消	Total 合計
Total segment revenue	對外交易收入	-	151,818,454.86	918,066,125.08	1,376,652,492.73	51,794,821.46	372,392,207.09	-	16,687,926.80	944,788,336.08	-	3,834,380,304.10
Inter-segment revenue	分部間交易收入	-	-1,407,395.71	-3,141,172.61	-2,140,897.31	-24,089,574.74	-3,466,535.37	-	-17,104,381.01	-3,040,300.65	-	-54,990,257.40
Revenue from external customers	來自外部交易收入	-	150,411,059.15	914,924,952.47	1,374,711,595.42	27,685,246.72	368,935,671.72	-	1,583,545.79	941,728,035.43	-	3,779,990,046.70
Operating costs	主營業務成本	-	121,375,845.43	811,636,833.79	1,060,111,639.00	16,125,441.22	301,996,297.51	-	18,178,925.99	698,455,232.38	-	3,027,879,015.32
Inter-segment transaction cost	分部間交易成本	-	-1,321,681.42	-3,141,172.61	-4,754,855.64	-11,752,771.49	-682,365.82	-	-16,683,504.82	-3,040,300.65	-	-41,376,652.45
External transaction cost	來自外部交易成本	-	120,053,964.01	808,494,661.18	1,055,366,783.36	4,372,689.73	301,313,931.69	-	1,465,421.17	695,414,931.73	-	2,986,502,362.87
Gross profit rates (%)	毛利率(%)	-	20.18	11.63	23.23	84.21	18.33	-	5.57	26.16	-	20.99
Operating (loss)/profit	營業利潤	131,960,992.14	-11,624,588.57	46,324,037.02	15,253,719.97	16,879,196.37	-86,495,044.91	1,049,979.52	-9,448,529.72	60,651,626.70	-	164,551,408.52
Interest income	利息收入	-	634,691.58	227,388.28	775,951.87	-	1,386,899.26	-	59,841.62	6,764,891.64	-	9,659,658.25
Interest costs	利息費用	-	-4,586,828.58	5,078,393.57	7,071,723.75	-	21,410,502.42	-	5,677,610.43	8,288,437.79	-	43,119,839.38
Investment income from associates and joint ventures	對聯營和合營企業 的投資收益	131,960,992.14	-	-	-	-	4,610,105.84	1,049,979.52	-	31,002,297.35	-	168,623,374.85
Total profit	利潤總額	131,960,992.14	-11,333,603.85	45,274,715.07	19,478,757.81	16,879,196.37	-85,572,487.09	1,049,979.52	-9,403,118.02	61,794,293.09	-	170,118,761.04
Income tax expense	所得稅費用	-	-7,453,935.30	6,182,402.86	-1,562,792.69	10,860,314.07	2,057,239.49	-	-	6,221,088.59	-	16,294,357.02
Net profit	淨利潤	131,960,992.14	-3,879,698.55	39,092,312.21	21,041,560.50	6,028,882.30	-87,629,726.58	1,049,979.52	-9,403,118.02	55,563,203.50	-	153,824,404.02

Items	其他項目	Engines 發動機	Hydroelectric generation 水力發電設備	Electrical wire and cable 電線電纜	General machinery 通用機械	Financial services 金融服務	Machinery tools 數控機床	High-voltage transformers 高壓變壓器	Materials sales 材料銷售	Other segments 其他分部	Offset 分部間抵消	Total 合計
Depreciation of fixed assets and investment real estate	固定資產以及投資 性房地產折舊	-	14,743,783.49	7,476,484.76	22,833,112.60	335,417.09	24,116,299.41	727,082.70	369,329.65	38,591,115.57	-	109,192,619.27
Amortisation of intangible assets	無形資產攤銷	-	1,030,168.75	371,647.16	13,449,322.25	177,424.67	7,539,515.97	-	2,463,136.56	2,463,136.56	-	25,051,206.36
Provision on inventory decline	存貨跌價準備	-	-	-	-63,454.66	-	228,946.72	-	-	329,004.62	-	1,744,938.80
Provision for/(reversal of) impairment of accounts and other receivables	應收賬款及其他 應收減值 準備/轉回	-	331,144.99	24,736.18	55,816,892.24	-1,580,062.10	-590,249.28	-	1,218,846.39	28,474,597.77	-	83,866,903.19
Additions to non-current assets (other than financial instruments, long term equity investments and deferred income tax assets)	非流動資產增加 (不包括金融 資產、長期股權 投資和遞延所得 稅資產)	-	1,791,466.81	-7,248,708.11	-106,060,610.83	-1,153,569.50	-27,358,113.17	-	-369,323.65	5,697,541.05	-	-134,701,377.40

XV. OTHER SIGNIFICANT EVENTS (CONTINUED)

十五、其他重要事項(續)

2. Segment information (continued)

2. 分部信息(續)

Information on the assets and liabilities of reported segments as follows:

各報告分部分部資產負債情況：

Ending balance	期末餘額	Hydroelectric generation equipment		Electrical wire and cable	General machinery	Financial services	Machinery tools	High-voltage transformers	Materials sales	Other segments	Offset	Total
		水力發電設備	電線電纜									
Total assets	505,548,871.61	1,816,796,964.26	1,292,227,232.23	3,498,989,089.27	3,347,622,765.64	2,784,952,973.67	396,154,167.74	95,032,242.01	12,556,927,451.34	-9,490,665,032.37	16,813,585,724.40	
Total liabilities	-	1,410,470,563.45	870,427,785.28	2,627,245,450.47	2,402,110,852.08	2,085,021,199.95	-	311,337,814.94	3,939,019,846.36	-4,689,701,829.72	8,955,391,661.81	
Investment of associates or joint ventures	505,548,871.61	-	-	-	-	83,605,872.10	346,836,133.93	-	376,156,678.76	-	1,361,465,590.21	

Ending balance	期初餘額	Hydroelectric generation equipment		Electrical wire and cable	General machinery	Financial services	Machinery tools	High-voltage transformers	Materials sales	Other segments	Offset	Total
		水力發電設備	電線電纜									
Total assets	397,752,004.30	1,837,776,470.07	1,163,985,285.67	3,658,094,619.30	3,857,422,604.88	2,783,475,894.08	346,836,133.93	102,552,996.30	12,395,365,114.61	-9,797,675,831.63	16,735,385,231.51	
Total liabilities	-	1,418,206,097.02	766,059,999.20	2,776,336,025.37	2,925,983,874.80	2,051,391,905.41	-	320,486,676.82	3,672,275,468.30	-5,209,137,424.89	8,921,662,622.03	
Investment of associates or joint ventures	397,752,004.30	-	-	-	-	86,618,931.56	346,836,133.93	-	377,501,166.32	-	1,207,709,236.11	

3. Other significant transactions and events that have impact on investor decisions.

None.

無。

4. Except for the matters above, the Group does not have any other important matters that should be disclosed.

除上述事項外，本集團不存在重大的應披露的其他重要事項。

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
中期簡明合併財務數據附註(續)

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XVI. NOTES TO MAIN ITEMS IN FINANCIAL STATEMENTS OF THE PARENT COMPANY 十六·母公司財務報表主要項目註釋

1. Other Receivables

1. 其他應收款

Items	項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Dividend receivables	應收股利	474,645,084.94	627,057,698.22
Other receivables	其他應收款	237,268,534.45	290,906,024.83
Less: provision for impairment	減：減值準備	88,531,658.42	88,531,658.42
Total	合計	623,381,960.97	829,432,064.63

1.1 Dividend receivables

1.1 應收股利

Items 項目	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日	Reasons for not yet recovered 未收回原因	Whether impaired and criterion 是否發生減值及其判斷依據
Within 1 year 賬齡1年以內的應收股利	71,926,748.32	307,999,933.72		
Including: Chongqing Cummins 其中：康明斯	-	243,369,842.92		
Chongqing Gas Compressor Factory Co., Ltd 重慶氣體壓縮機廠有限責任公司	31,930,000.00	-		
Chongqing Pump Factory Co., Ltd 重慶水泵廠有限責任公司	38,820,000.00	-		
GRIPM Advanced Materials Co., Ltd. 有研粉末新材料股份有限公司	1,176,748.32	-		
Over 1 year 賬齡1年以上的應收股利	402,718,336.62	319,057,764.50		
Including: Chongqing Hongyan Fangda 其中：紅巖方大	1,937,456.38	1,937,456.38	Pending Payment 尚未支付	The company operates normally and has the ability to pay, without impairment 公司經營正常，具備支付能力，不存在減值
Chongqing Cummins 重慶康明斯	400,780,880.24	317,120,308.12	Payment according to investment agreement 按照協議支付	The company operates normally and has the ability to pay, without impairment 公司經營正常，具備支付能力，不存在減值
Total 合計	474,645,084.94	627,057,698.22		

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XVI. NOTES TO MAIN ITEMS IN FINANCIAL STATEMENTS OF THE PARENT COMPANY
 十六、母公司財務報表主要項目註釋(續)
 (CONTINUED)

1. Other Receivables (continued)

1. 其他應收款(續)

1.2 Other receivables

1.2 其他應收款

Items	項目名稱	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Other receivables	其他應收款	237,268,534.45	290,906,024.83
Less: provision for bad debts	減：壞賬準備	88,531,658.42	88,531,658.42
Carrying amount	其他應收款賬面價值	148,736,876.03	202,374,366.41

1) Aging analysis

(1) 其他應收款賬齡分析

Aging	賬齡	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Within one year	1年以內	80,353,598.30	129,970,837.97
1-2 years	1年至2年	66,147,728.05	24,233,045.58
2-3 years	2年至3年	2,023,888.95	89,903,281.51
3-4 years	3年至4年	88,743,319.15	—
4-5 years	4年至5年	—	46,798,859.77
Total	其他應收款合計	237,268,534.45	290,906,024.83
Less: provision for bad debts	減：壞賬準備	88,531,658.42	88,531,658.42
Carrying amount	其他應收款賬面淨值	148,736,876.03	202,374,366.41

2) Classification of other receivables by nature

(2) 其他應收款按款項性質分類
 情況

Nature	款項性質	30 Jun 2022 2022年6月30日	31 Dec 2021 2021年12月31日
Other receivables related party	應收關聯公司	50,854,079.92	50,381,914.92
For external borrowing and interest	對外部借款及利息	185,120,440.75	239,523,291.67
Others	其他	1,294,013.78	1,000,818.24
Total	合計	237,268,534.45	290,906,024.83
Less: Provision for impairment	減：減值準備	88,531,658.42	88,531,658.42
Carrying amount	賬面價值	148,736,876.03	202,374,366.41

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XVI. NOTES TO MAIN ITEMS IN FINANCIAL STATEMENTS OF THE PARENT COMPANY
 十六、母公司財務報表主要項目註釋(續)
 (CONTINUED)

1. Other Receivables (continued)

1. 其他應收款(續)

1.2 Other receivables (continued)

1.2 其他應收款(續)

3) Other receivables with provision for bad debts based on the expected credit risk portfolio

(3) 按預期信用風險特徵組合計提壞賬準備的其他應收款

		stage I	stage II	phase III	Total
		第一階段	第二階段	第三階段	
		Expect credit loss for the next 12 months	Expected credit loss for the entire duration (no credit impairment occurred)	Expected credit loss for the entire duration (credit impairment has occurred)	
		未來12個月預期信用損失	整個存續期預期信用損失(未發生信用減值)	整個存續期預期信用損失(已發生信用減值)	合計
Bad debt provision	壞賬準備				
Balance on 1 Jan, 2022	2022年1月1日餘額	—	—	88,531,658.42	88,531,658.42
The book balance of bad debt provision for other receivables in the current period	其他應收款壞賬準備賬面餘額在本期	—	—	—	—
- Transfer to Phase 2	- 轉入第二階段	—	—	—	—
- Transfer to Phase 3	- 轉入第三階段	—	—	—	—
- Go Back to Phase 2	- 轉回第二階段	—	—	—	—
- Go Back to Phase 1	- 轉回第一階段	—	—	—	—
This period of provision	本期計提	—	—	—	—
This period	本期轉回	—	—	—	—
Respin in this period	本期轉銷	—	—	—	—
Write-off of this period	本期核銷	—	—	—	—
Other changes	其他變動	—	—	—	—
Balance on 30 Jun, 2022	2022年6月30日餘額	—	—	88,531,658.42	88,531,658.42

4) The other receivables recognized provision for Credit loss separately

(4) 單獨進行預期信用損失測試的款項明細

Name	名稱	Book balance	30 June 2022		Reason
			Provision for bad debts	Percentage (%)	
		賬面餘額	壞賬準備	壞賬準備比例	計提理由
Chongqing General Trading Chemical Co., Ltd.	重慶商社化工有限公司	88,531,658.42	88,531,658.42	100.00	not expected to be recovered 預計無法收回
Total	合計	88,531,658.42	88,531,658.42	100.00	

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XVI. NOTES TO MAIN ITEMS IN FINANCIAL STATEMENTS OF THE PARENT COMPANY (CONTINUED) 十六、母公司財務報表主要項目註釋(續)

1. Other Receivables (continued)

1.2 Other receivables (continued)

- 5) There are no actual other receivables cancelled by the Company in this period
- 6) Top 5 other receivables at the end of the period

1. 其他應收款(續)

1.2 其他應收款(續)

- (5) 本公司本期無實際核銷的其他應收款情況
- (6) 按欠款方歸集的期末餘額前五名的其他應收款情況

Name of debtors	Nature	30 Jun 2022	Aging	Percentage of other receivables ending balance (%) 佔其他應收款期末餘額合計數的比例(%)	Ending balance of bad debt provision 壞賬準備期末餘額
單位名稱	款項性質	2022年6月30日	賬齡		
Chongqing General Trading Chemical Co., Ltd. 重慶商社化工有限公司	Borrowings and interest 借款及利息	88,531,658.42	3-4 Years		
Chongqing Jiangbei Machinery Co., Ltd.	The related companies of other receivable	30,000,000.00	3-4年 1-2 Years	37.31	88,531,658.42
重慶江北機械有限責任公司	關聯公司款項		1-2年	12.64	—
Chongqing Machine Tool (Group) Co., LTD 重慶機床(集團)有限責任公司	Borrowings and interest 借款及利息	26,375,475.93	Within 1 year 1年以內		
Chongqing Water Turbine Factory Co., Ltd 重慶水輪機廠有限責任公司	Borrowings and interest 借款及利息	25,488,232.99	Within 1 year	11.12	—
Qijiang tooth Transmission Co., Ltd 綦江齒輪傳動有限公司	The related companies of other receivable 關聯公司款項	19,325,365.24	1年以內 1-2 Years	10.74	—
Total 合計		189,720,732.58		79.95	88,531,658.42

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XVI. NOTES TO MAIN ITEMS IN FINANCIAL STATEMENTS OF THE PARENT COMPANY
 十六·母公司財務報表主要項目註釋(續)
 (CONTINUED)

2. Long-term equity investments

2. 長期股權投資

(1) Classification of long-term equity investments

(1) 長期股權投資分類

Items	項目	Book balance 賬面餘額	30 Jun 2022	Carrying amount 賬面價值
			2022年6月30日 Impairment 減值準備	
Investment in subsidiaries	對子公司投資	3,778,782,774.23	—	3,778,782,774.23
Investment in associates and joint ventures	對聯營、合營企業投資	1,260,703,552.75	—	1,260,703,552.75
Total	合計	5,039,486,326.98	—	5,039,486,326.98

Items	項目	Book balance 賬面餘額	31 Dec 2021	Carrying amount 賬面價值
			2021年12月31日 Impairment 減值準備	
Investment in subsidiaries	對子公司投資	3,769,664,815.05	—	3,769,664,815.05
Investment in associates and joint ventures	對聯營、合營企業投資	1,104,933,139.19	—	1,104,933,139.19
Total	合計	4,874,597,954.24	—	4,874,597,954.24

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XVI. NOTES TO MAIN ITEMS IN FINANCIAL STATEMENTS OF THE PARENT COMPANY
 十六、母公司財務報表主要項目註釋(續)
 (CONTINUED)

2. Long-term equity investments (continued)

2. 長期股權投資(續)

(2) Investments in subsidiaries

(2) 對子公司投資

Investee	被投資單位	31 Dec 2021 2021年 12月31日餘額	Increase this period 本期增加	Decrease this period 本期減少	30 Jun 2022 2022年6月30日	Provision for impairment this period 本期計提 減值準備	Balance of impairment 減值準備 期末餘額
Chongqing CAFF Automotive Braking & Steering System Co., Ltd	重慶卡福汽車制動轉向系統有限公司	255,367,260.00	9,117,959.18	-	264,485,219.18	-	-
Chongqing Huahao Smelting Co., Ltd.	重慶華浩冶煉有限公司	-	-	-	-	-	-
Chongqing Water Turbine Works Co., Ltd.	重慶水輪機廠有限公司	360,948,318.00	-	-	360,948,318.00	-	-
Chongqing Pigeon Electric Wires & Cables Co., Ltd	重慶鴿牌電線電纜有限公司	126,893,602.52	-	-	126,893,602.52	-	-
Chongqing General Industry (Group) Co., Ltd	重慶通用工業(集團)有限責任公司	795,639,695.15	-	-	795,639,695.15	-	-
Chongqing Pump Factory Co., Ltd	重慶水泵廠有限責任公司	197,411,466.90	-	-	197,411,466.90	-	-
Chongqing Gas Compressor Factory Co., Ltd.	重慶氣體壓縮機廠有限責任公司	120,313,860.15	-	-	120,313,860.15	-	-
Chongqing Machine Tools (Group) Co., Ltd.	重慶機床(集團)有限責任公司	1,061,137,386.00	-	-	1,061,137,386.00	-	-
Chongqing Shengpu Materials Co., Ltd.	重慶盛普物資有限公司	20,992,435.00	-	-	20,992,435.00	-	-
Chongqing Machinery and Electronics Holding Group Finance Co., Ltd.	重慶機電控股(集團)財務有限公司	448,068,452.58	-	-	448,068,452.58	-	-
Precision Technologies Group (PTG) Limited	精密技術集團有限公司(PTG)	194,436,937.75	-	-	194,436,937.75	-	-
Chongqing Industrial Enabling Innovation Center Co., Ltd.	重慶工業賦能創新中心有限公司	27,080,288.00	-	-	27,080,288.00	-	-
Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.	重慶機電智能製造有限公司	161,375,113.00	-	-	161,375,113.00	-	-
Total	合計	3,769,664,815.05	9,117,959.18	-	3,778,782,774.23	-	-

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
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XVI. NOTES TO MAIN ITEMS IN FINANCIAL STATEMENTS OF THE PARENT COMPANY
 十六、母公司財務報表主要項目註釋(續)

STATEMENTS OF THE PARENT COMPANY
 (CONTINUED)

2. Long-term equity investments (continued)

(3) Investment in associates and joint ventures

2. 長期股權投資(續)

(3) 對聯營、合營企業投資

Investee	被投資單位	Cost of investment 投資成本	31 Dec 2021 2021年12月31日餘額	Additional investment 追加投資	Reduced investment 減少投資	Investment profit and loss recognized under equity method 權益法下確認的 投資損益	Adjustment of other comprehensive income 其他綜合收益調整	Other equity changes 其他權益變動	Cash dividends declared in current period 宣告發放 現金股利或利潤	Provision for impairment this period 計提減值準備	Balance of impairment 減值準備 年末餘額
1. Joint venture CQ Cummins	一、合營企業 重慶康明斯	370,189,551.00	397,752,004.30	-	-	107,796,867.31	-	-	-	-	-
Sub Total	小計	370,189,551.00	397,752,004.30	-	-	107,796,867.31	-	-	-	-	-
2. Associates Chongqing ABB Hongyan Fangda Eedy Knorr Chongqing Jiangbei Machinery WPG Italy	二、聯營企業 重慶ABB 紅嵐方大 愛思帝 克諾爾 江北機械 意大利WPG	236,651,166.00 51,306,166.00 16,890,157.00 44,231,889.00 57,933,968.00 6,068,193.00	346,636,133.93 146,314,640.93 80,866,464.58 82,800,722.87 46,862,972.58 -	- - - - -	- - - - -	49,318,033.81 -6,589,767.17 -1,207,312.89 2,246,764.53 4,538,708.83 -	- - - - - -	- - 342,891.06 - - -	- - - - - -	396,154,167.74 141,715,073.76 78,616,270.83 85,047,487.40 53,421,881.41 -	- - - - - -
Sub Total	小計	413,061,019.00	707,181,134.89	-	-	48,316,427.31	-	-	342,891.06	-	755,154,681.14
Total	合計	783,250,570.00	1,104,933,139.19	-	-	156,113,294.62	-	-	342,891.06	-	1,260,709,362.75

NOTES TO THE INTERIM CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (*Continued*)
 中期簡明合併財務數據附註(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

XVI. NOTES TO MAIN ITEMS IN FINANCIAL STATEMENTS OF THE PARENT COMPANY (CONTINUED) 十六、母公司財務報表主要項目註釋(續)

3. Operating revenue & operating cost

3. 營業收入和營業成本

Item	項目	Jan-Jun, 2022 2022年1-6月		Jan-Jun, 2021 2021年1-6月	
		Revenue 收入	Cost 成本	Revenue 收入	Cost 成本
Other operating revenue	其他業務收入	529,450.92	—	616,990.65	—
Total	合計	529,450.92	—	616,990.65	—

4. Investment income

4. 投資收益

Items	項目	January- June, 2022	January- June, 2021
		2022年1-6月	2021年1-6月
Investment income from long-term equity investments in equity method	權益法核算的長期股權投資收益	156,113,294.62	164,013,269.01
Investment income of long-term equity investments in cost method	成本法核算的長期股權投資收益	50,736,922.94	56,644,709.80
Investment income from Disposal in financial products	處置理財產品取得的投資收益	—	—
Investment income from Other equity instruments investment	其他權益工具投資分紅	1,176,748.32	735,467.70
Total	合計	208,026,965.88	221,393,446.51

Notes: No significant restriction of investment income of the Group.

註：本集團不存在投資收益匯回的重大限制

The financial statements have been approved by the Board of Directors on 24 August 2022.

本財務報告於2022年8月24日由本集團董事會批准報出。

SUPPLEMENTARY INFORMATION TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS

簡明合併財務數據表補充資料

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

1. DETAILS OF EXTRAORDINARY PROFIT OR LOSS FOR THE PERIOD

1. 本期間非經常性損益明細表

(1) In accordance with the requirements of the “Explanatory Announcement on Information Disclosure for Companies Offering Securities to the Public No.1 – Extraordinary Profit or Loss (2008)” issued by the China Securities Regulatory Commission, extraordinary profit or loss of the Group from January to June 2022 are as follows:

按照中國證券監督管理委員會《公開發行證券的公司信息披露解釋性公告第1號－非經常性損益(2008)》的規定，本集團2022年1-6月非經常性損益如下：

Items	項目	Jan-Jun, 2022 2022年1-6月
Gains and losses from disposal of non-current assets	非流動資產處置損益	117,490,391.44
tax refund, relief (Unauthorized approval or no formal approval document or occasionally)	越權審批或無正式批准文件或偶發性的稅收返還、減免	—
Government grants included in the profit or loss for the period	計入當期損益的政府補助	35,596,531.88
Capital occupation fees charged to non-financial enterprises included in current profits and losses	計入當期損益的對非金融企業收取的資金佔用費	1,059,887.48
Debt Restructuring Gains and Losses	債務重組損益	1,916,782.76
Employee resettlement compensation	職工安置補償	-1,943,123.32
Impairment reversal of receivables that were individually tested for impairment	單獨進行減值測試的應收款項減值準備轉回	27,138,360.68
Investment income generated during the holding period of financial assets	金融資產持有期間產生的投資收益	1,176,748.32
Profit and loss from changes in fair value of trading financial assets	交易性金融資產公允價值變動損益	-245,275.77
Other non-operating income and expenses apart from the above	除上述各項之外的其他營業外收入和支出	-3,862,573.33
Sub-total	小計	178,327,730.14
Impact on income tax	所得稅影響額	26,749,159.52
Impact on non-controlling interest (after tax)	少數股東權益影響額 (稅後)	5,786,617.56
Total	合計	145,791,953.06

SUPPLEMENTARY INFORMATION TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 簡明合併財務數據表補充資料(續)

From 1 January 2022 to 30 June 2022 2022年1月1日至2022年06月30日
 (All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

2. RETURN ON NET ASSETS AND EARNINGS PER SHARE **2. 淨資產收益率及每股收益**

In accordance with the requirements of the “Preparation Rules for Information Disclosures by Companies Offering Securities to the Public No.9 – Calculations and Disclosures for Return on Net Assets and Earnings Per Share (Revised in 2010)” issued by the China Securities Regulatory Commission, the weighted average return on net assets, basic earnings per share and diluted earnings per share of the Group are as follows:

按照中國證券監督管理委員會《公開發行證券的公司信息披露編報規則第9號—淨資產收益率和每股收益的計算及披露(2010年修訂)》的規定，本集團本期加權平均淨資產收益率、基本每股收益和稀釋每股收益如下：

Profit for the reporting period	報告期利潤	Amount 金額	Weighted average return on equity attributable to parent company (%) 歸屬於母公司的加權平均淨資產收益率(%)	Earnings per share 每股收益	
				Basic earnings per share 基本每股收益	Diluted earnings per share 稀釋每股收益
Net profit attributable to shareholders of the company	歸屬於母公司股東的淨利潤	176,366,072.37	-	-	-
Amount of weighted average net assets attributable to the parent company	歸屬於母公司的加權平均淨資產金額	7,437,128,491.27	2.37	-	-
Number of common shares outstanding	發行在外普通股股數	3,684,640,154.00	-	0.05	0.05
Amount of non-recurring profit or loss attributable to the parent company	歸屬於母公司的非經常損益金額	145,791,953.06	-	-	-
Net profit attributable to the shareholders of the Company (excluding: extraordinary profit and loss)	扣除非經常性損益後歸屬於母公司股東的淨利潤	30,574,119.31	0.41	-	-

Chongqing Machinery & Electric Co., Ltd.

24 August 2022

重慶機電股份有限公司

二〇二二年八月二十四日



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