

# Sunlit

## 無錫盛力達科技股份有限公司

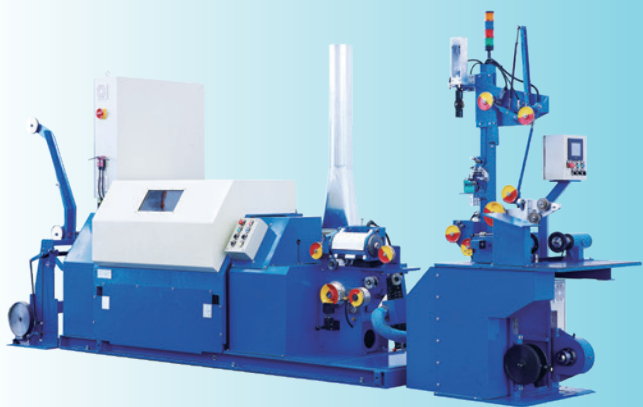
### Wuxi Sunlit Science and Technology Company Limited\*

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

(在中華人民共和國註冊成立的股份有限公司)

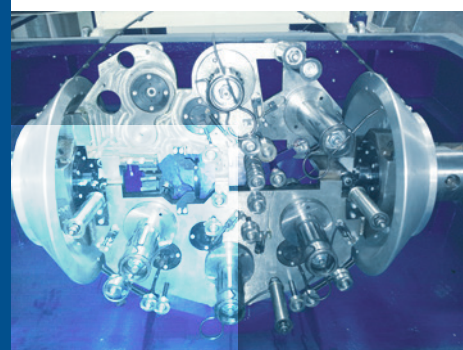
Stock Code 股份代號 : 1289

\*For identification purpose only 僅供識別



ANNUAL  
REPORT  
年度報告

2022



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## 公司資料

### Corporate Information

#### 董事會

##### 執行董事

張德剛先生(主席)  
張德強先生  
馮麗麗女士

##### 非執行董事

張靜華女士

##### 獨立非執行董事

梁耀祖先生  
俞建峰先生  
鍾瑞峰先生

#### 監事

彭加山先生(主席)  
危奕女士  
楊靜華女士

#### 審核委員會

梁耀祖先生(主席)  
俞建峰先生  
鍾瑞峰先生

#### 薪酬與考核委員會

俞建峰先生(主席)  
張德強先生  
鍾瑞峰先生

#### 提名委員會

張德剛先生(主席)  
俞建峰先生  
鍾瑞峰先生

#### 戰略委員會

張德剛先生(主席)  
張德強先生  
梁耀祖先生

#### 公司秘書

何詠欣女士(ACG, HKACG (PE))

#### 授權代表

張德剛先生  
何詠欣女士(ACG, HKACG (PE))

## BOARD OF DIRECTORS

### Executive Directors

Mr. Zhang Degang (Chairman)  
Mr. Zhang Deqiang  
Ms. Feng Lili

### Non-executive Directors

Ms. Zhang Jinghua

### Independent non-executive Directors

Mr. Leung Yiu Cho  
Mr. Yu Jianfeng  
Mr. Zhong Ruifeng

## SUPERVISORS

Mr. Peng Jiashan (Chairman)  
Ms. Wei Yi  
Ms. Yang Jinghua

## AUDIT COMMITTEE

Mr. Leung Yiu Cho (Chairman)  
Mr. Yu Jianfeng  
Ms. Zhong Ruifeng

## REMUNERATION AND APPRAISAL COMMITTEE

Mr. Yu Jianfeng (Chairman)  
Mr. Zhang Deqiang  
Mr. Zhong Ruifeng

## NOMINATION COMMITTEE

Mr. Zhang Degang (Chairman)  
Mr. Yu Jianfeng  
Mr. Zhong Ruifeng

## STRATEGIC COMMITTEE

Mr. Zhang Degang (Chairman)  
Mr. Zhang Deqiang  
Mr. Leung Yiu Cho

## COMPANY SECRETARY

Ms. Ho Wing Yan (ACG, HKACG (PE))

## AUTHORISED REPRESENTATIVES

Mr. Zhang Degang  
Ms. Ho Wing Yan (ACG, HKACG (PE))

### 註冊辦事處

中國  
江蘇省  
無錫  
惠山經濟開發區  
堰新東路1號

### 總辦事處及中國主要營業地點

中國  
江蘇省  
無錫  
惠山經濟開發區  
堰新東路1號

### 香港主要營業地點

香港  
灣仔  
港灣道6-8號  
瑞安中心27樓2703室

### 核數師

羅兵咸永道會計師事務所  
執業會計師  
註冊公眾利益實體核數師

### 本公司法律顧問

柯伍陳律師事務所(有關香港法律)

### H股登記處

聯合證券登記有限公司  
香港  
北角  
英皇道338號  
華懋交易廣場二期  
33樓3301-04室

### 主要往來銀行

招商銀行無錫分行  
中國  
江蘇省  
無錫市  
學前街9號

### 股份代號

1289

### 公司網站

[www.wxsunlit.com](http://www.wxsunlit.com)

### REGISTERED OFFICE

1 Yanxin Road East  
Huishan Economic Development Zone  
Wuxi  
Jiangsu Province  
PRC

### HEADQUARTERS AND PRINCIPAL PLACE OF BUSINESS IN PRC

1 Yanxin Road East  
Huishan Economic Development Zone  
Wuxi  
Jiangsu Province  
PRC

### PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Suite 2703, 27th Floor, Shui On Centre  
6-8 Harbour Road  
Wanchai  
Hong Kong

### AUDITOR

PricewaterhouseCoopers  
Certified Public Accountants  
Registered Public Interest Entity Auditor

### LEGAL ADVISER TO OUR COMPANY

ONC Lawyers (*as to Hong Kong law*)

### H SHARE REGISTRAR

Union Registrars Limited  
Suites 3301-04, 33/F.,  
Two Chinachem Exchange Square  
338 King's Road  
North Point  
Hong Kong

### PRINCIPAL BANKER

China Merchants Bank Wuxi branch  
No. 9, Xueqian Street  
Wuxi City  
Jiangsu Province  
PRC

### STOCK CODE

1289

### COMPANY'S WEBSITE

[www.wxsunlit.com](http://www.wxsunlit.com)

# 財務摘要

## Financial Highlights

### 財務摘要

#### Financial Highlights

截至12月31日止年度

For the year ended 31 December

		2022年 2022	2021年 2021	變動 Change
收入(人民幣百萬元)	Revenue (RMB million)	208.0	167.0	24.5%
毛利(人民幣百萬元)	Gross profit (RMB million)	47.5	35.6	33.3%
除所得稅前利潤 (人民幣百萬元)	Profit before income tax (RMB million)	23.4	4.2	459.9%
年內利潤(人民幣百萬元)	Profit for the year (RMB million)	22.6	4.7	379.8%
本公司權益股東應佔利潤 (人民幣百萬元)	Profit attributable to equity shareholders of the Company (RMB million)	22.6	4.7	379.8%
每股基本及攤薄盈利 (人民幣分)	Basic and diluted earnings per share (RMB cents)	17.66	3.68	379.8%

### 財務狀況

#### Financial position

於12月31日

As at 31 December

		2022年 2022 人民幣千元 RMB'000	2021年 2021 人民幣千元 RMB'000	變動 Change
總資產	Total assets	945,732	732,955	29.0%
流動資產淨值	Net current assets	504,197	487,720	3.4%
總資產減流動負債	Total assets less current liabilities	654,615	632,011	3.6%
總負債	Total liabilities	291,117	100,944	188.4%
總權益	Total equity	654,615	632,011	3.6%

### 財務數據

#### Financial statistics

於12月31日

As at 31 December

		2022年 2022	2021年 2021
流動比率 <sup>1</sup>	Current ratio <sup>1</sup>	2.7	5.8
負債比率 <sup>2</sup>	Gearing ratio <sup>2</sup>	0.3%	—
存貨周轉日數(日) <sup>3</sup>	Inventory turnover days (days) <sup>3</sup>	344.7	238.1
貿易應收款項周轉日數(日) <sup>4</sup>	Trade receivables turnover days (days) <sup>4</sup>	456.9	568.6
貿易應付款項周轉日數(日) <sup>5</sup>	Trade payables turnover days (days) <sup>5</sup>	152.2	47.0

1. 流動比率相等於流動資產除以流動負債

1. Current ratio = current assets/current liabilities

2. 負債比率相等於借貸總額除以總權益，再乘以100%

2. Gearing ratio = total borrowings/total equity x 100%

3. 存貨周轉日數相等於存貨結餘除以年內收入，再乘以365日

3. Inventory turnover days = inventory balance/revenue for the year x 365 days

4. 貿易應收款項周轉日數相等於貿易應收款項結餘(不包括銀行承兌票據)除以年內收入，再乘以365日

4. Trade receivables turnover days = trade receivables balance excluding bank acceptance notes/revenue for the year x 365 days

5. 貿易應付款項周轉日數相等於貿易應付款項結餘除以年內收入，再乘以365日

5. Trade payables turnover days = trade payables balance/revenue for the year x 365 days

本人謹代表董事會提呈無錫盛力達科技股份有限公司（「**本公司**」）及其附屬公司（統稱「**本集團**」或「**盛力達**」）截至2022年12月31日止年度（「**年內**」）之經審核年度報告。

2022年，國內新冠疫情多點散發，國內經濟下行壓力增大，公司面對複雜嚴峻的內外部環境，本集團密切關注市場信息，緊抓市場機遇，全體員工上下一心，克服重重困難，在做好疫情防控的同時確保生產經營有序進行，使本集團經營業績在困境中保持了穩定增長。

年內，本集團營業收入與上年同期相比增長了24.5%至人民幣2.08億元（2021年：1.67億元），截至2022年12月31日淨利潤錄得人民幣2,260萬元，同比增長1,789萬元（2021年：471萬元），每股基本盈利為人民幣17.66分（2021年：3.68分）。

董事會建議派發截至2022年12月31日止年度末期股息每股人民幣0.08元（稅前）。

年內，本集團母公司無錫盛力達科技股份有限公司順利繼獲江蘇省科學技術廳、江蘇省財務廳、國家稅務局江蘇省稅務局頒發的為期三年高新技術企業證書，可以繼續享有15%之優惠所得稅率。

報告期內，本集團經過審核、審查和專家評審榮獲《2022年度江蘇省專精特新中小企業》榮譽稱號，充分體現了相關部門對本集團創新能力、專業化程度、特色化、精細化程度的認可，促使企業增強創新能力和核心競爭力的能力。

On behalf of the board (the “**Board**”) of directors (the “**Director(s)**”) of 無錫盛力達科技股份有限公司 (Wuxi Sunlit Science and Technology Company Limited\*) (the “**Company**”), I hereby present the audited annual report of the Company and its subsidiaries (collectively, the “**Group**” or “**Sunlit**”) for the year ended 31 December 2022 (the “**Year**”).

In 2022, the domestic economy faced increasing downward pressure due to multiple novel coronavirus disease (the “**COVID-19**”) outbreaks across the nation. In view of the complicated and difficult domestic and external environment, the Group closely monitored market information, seized market opportunities, rose to the challenges, carried out effective pandemic prevention and control, maintained orderly production and operation, and sustained stable growth in its operational performance amid difficulties with concerted efforts.

During the Year, revenue of the Group increased by 24.5% as compared to that of the corresponding period last year to RMB208 million (2021: RMB167 million). Net profit for the year ended 31 December 2022 amounted to RMB22.60 million (2021: RMB4.71 million), representing a year-on-year increase of RMB17.89 million. Earnings per share was RMB17.66 cents (2021: RMB3.68 cents).

The Board recommended the distribution of a final dividend for the year ended 31 December 2022 of RMB0.08 per share (before tax).

During the Year, 無錫盛力達科技股份有限公司 (Wuxi Sunlit Science and Technology Company Limited\*), the parent company of the Group, was granted a new hi-tech enterprise certificate for a term of 3 years by the Jiangsu Provincial Department of Science and Technology, the Department of Finance of Jiangsu Province and Jiangsu Provincial Tax Service of the State Taxation Administration. Therefore, it can continue to enjoy the 15% preferential tax rate.

During the reporting period, the Group was awarded the honorary title of “Professional, Refined, Special and Innovative Small and Medium Enterprise in Jiangsu Province for 2022” after going through audit, review and professional assessment. This accolade clearly demonstrated the official recognition of the Group’s innovation skill, professionalism, unique character and delicacy management. It bolstered the Group’s resolve to boost its innovation ability and core competitive strength.

## 展望未來

2023年，國際國內經濟仍面臨嚴峻挑戰，隨着國內宏觀調控措施密集出台，措施逐步落實到位，國內經濟基本面將逐漸得到復甦。根據中汽協分析，我國將繼續堅持穩中求進，積極推動經濟運行整體好轉，將會進一步激發市場主體和消費活力，預計2023年汽車市場將繼續呈現穩中向好的發展態勢。

輪胎是汽車關鍵承載的部件之一，輪胎的需求量與汽車產量密切相關，疊加傳統的斜交胎是用纖維作為骨架材料的，而新型的子午線輪胎則選用鋼簾線作為骨架材料，子午輪胎憑藉其優越的性能已逐步取代斜交輪胎，在汽車配套市場和替換市場上保持良好的發展勢頭。本集團作為輪胎行業產業鏈的上游企業，鋼簾線設備提供的供應商，本集團將準確把握行業的發展趨勢、市場前景，結合現有產品結構及產能現狀，按需進行產品升級改造，儲備新項目的研發，尋求新的利潤增長點，使本集團的經營實現穩中有進，穩中向好的發展的態勢，董事會對集團之長遠前景仍持積極樂觀的態度。

## 致謝

本人僅代表董事會對股東，精誠合作的業務夥伴，供貨商和客戶的支持表示衷心的感謝，並對我們全體敬業工作的員工為本集團的發展做出的貢獻表示真誠的謝意！

董事長

張德剛

中國江蘇

2023年3月24日

## PROSPECTS

Looking forward to 2023, both the international and domestic economies will continue to face tremendous challenges. Nevertheless, the fundamentals of the domestic economy will gradually recover attributable to the promulgation and subsequent gradual implementation of numerous macroeconomic regulation and control measures in the country. According to the analysis of the China Association of Automobile Manufacturers, China will continue to pursue stable growth, improve overall economic conditions, revitalise the market and stimulate consumption. As such, the automobile market is expected to witness stable growth momentum in 2023.

As tyre is a key component of automobiles, the demand for tyres is closely linked to the production volume of automobiles. Furthermore, unlike traditional diagonal tyres which use nylon cord as casing layer, new radial tyres use steel cord as the casing. Attributable to their premium performance, radial tyres are gradually replacing diagonal tyres and enjoy positive growth momentum in the automotive accessories and tyre change markets. Being an upstream supplier of steel cord manufacturing equipment in the tyre industry chain, the Group will accurately gauge the development trends in the industry and market outlook, and then upgrade its products as and when necessary based on its existing product portfolio and production capacity. It will also push through the research and development of new projects in hand in order to explore new profit streams and achieve stable development and growth momentum for the Group's operation. The Board remains positive and optimistic about the long-term prospects of the Group.

## ACKNOWLEDGEMENT

On behalf of the Board, I would like to take this opportunity to express my sincere gratitude to our shareholders, steadfast business partners, suppliers and customers for their support, and to all our dedicated employees for their contributions to the Group's development.

Zhang Degang

Chairman of the Board

Jiangsu, China

24 March 2023

### 業務回顧

2022年，全球宏觀經濟下行和疫情的反覆，導致國內供給能力受限，運輸受阻，大宗物資價格持續走高。公司積極應對外部環境帶來的困難和挑戰，緊緊抓住市場機遇，全力以赴保障重大項目的對接，成功中標中天鋼鐵集團有限公司（「**中天鋼鐵集團**」）項目，中標設備時間緊、任務重，公司快速調整生產佈局，統籌管理，全體員工鼓足幹勁，齊心協力促生產，在疫情動態管控下，通過精細化管理，各部門各項工作穩步有序經營，精益求精的確保設備的裝配和完成。

年內，我國宏觀經濟運行總體穩定，2022年汽車產銷穩中有增，主要經濟持續向好，展現出強大的發展韌性，據來自中國汽車工業協會（「**中汽協**」）的數據顯示，2022年我國汽車產銷分別完成2,702.1萬輛和2,686.4萬輛，產銷量比上年同期分別增長3.4%和2.1%。

期內，本集團整體業績較2021年同期有所增長，截止到2022年12月31日實現營業收入2.08億元，較截至2021年12月31日止年度增長24.5%。截止到2022年12月31日止本集團錄得淨利潤人民幣2,260.4萬元。

### BUSINESS REVIEW

In 2022, the downturn in the global macro-economy and the ever-changing pandemic caused interruptions in the domestic supply chain, disruptions to transportation and a rise in commodity prices. Through actively responding to external difficulties and challenges while firmly grasping market opportunities, the Company endeavoured to arrange the schedules of its major projects efficiently. For example, upon winning the tender contract with Zenith Steel Group Company Limited (“**Zenith Steel Group**”), the Company rapidly adjusted its production plans, re-organised its management and rallied the entire work team in order to boost production and deliver the equipment for the new project, which had a tight schedule and a sheer scale. In spite of the wavering pandemic control measures, all departments and projects remained in operation, and all equipment were completed and installed, in an orderly manner under sophisticated delicacy management.

In 2022, the production and sales volume of automobile witnessed steady growth as the macro-economy in China remained generally stable with remarkable resilience as demonstrated by improving key economic indicators. According to the data from the China Association of Automobile Manufacturers (“**CAAM**”), the production and sales volume of automobile in China for 2022 amounted to 27.021 million vehicles and 26.864 million vehicles, respectively, representing increases of 3.4% and 2.1%, respectively, as compared with the corresponding period last year.

As a result, the overall performance of the Group for the period improved as compared with the corresponding period of 2021. For the year ended 31 December 2022, revenue amounted to RMB208 million, representing an increase of 24.5% as compared with the year ended 31 December 2021. Net profit of the Group for the year ended 31 December 2022 was RMB22.604 million.



財務回顧  
收入

FINANCIAL REVIEW  
Revenue

截至12月31日止年度  
Year ended 31 December

		2022年 2022			2021年 2021		
		售出數量 Unit(s) sold	人民幣千元 RMB'000	%	售出數量 Unit(s) sold	人民幣千元 RMB'000	%
熱處理磷化線	Heat treatment phosphating lines	2	22,793	11.0	—	—	0.0
電鍍黃銅鋼絲生產線	Brass electroplating wire production lines	3	21,206	10.2	4	35,398	21.2
其他生產線	Other production lines	33	34,696	16.7	9	11,655	7.0
單機	Standalone machines	598	99,306	47.7	915	100,716	60.3
其他修模設備、 零部件及配件	Other mould repairing equipment, components parts and accessories	不適用N/A	24,433	11.7	不適用N/A	12,264	7.3
租金收入	Rental income	不適用N/A	5,614	2.7	不適用N/A	5,806	3.5
貿易收入	Trading income	不適用N/A	—	0.0	不適用N/A	1,206	0.7
			<b>208,048</b>	<b>100.0</b>		<b>167,045</b>	<b>100.0</b>

年內，我們的收入由2021年約人民幣167,000,000元增加約人民幣41,000,000元（或約24.5%）至約人民幣208,000,000元，源於本集團於截至2022年12月31日止年度與中天鋼鐵集團簽訂三份合共人民幣590,000,000元的重大合約。

During the Year, our revenue increased by approximately RMB41.0 million or approximately 24.5% to approximately RMB208.0 million when compared with the revenue of approximately RMB167.0 million in 2021, since the Group signed three significant contracts with amount totalling RMB590 million with Zenith Steel Group during the year ended 31 December 2022.

熱處理磷化線。本年度內出售兩條熱處理磷化線（2021年：無）。

*Heat treatment phosphating lines.* Two heat treatment phosphating lines were sold during this year (2021: Nil).

電鍍黃銅鋼絲生產線。年內，電鍍黃銅鋼絲生產線銷售收入由2021年約人民幣35,400,000元減少約40.1%至約人民幣21,200,000元。收入減少主要由於銷量下跌所致。

*Brass electroplating wire production lines.* During the year, revenue from the sales of brass electroplating wire production lines decreased by approximately 40.1% to approximately RMB21.2 million when compared with the revenue of approximately RMB35.4 million in 2021. The decrease was mainly due to a decrease in sales volume.

其他生產線。其他生產線銷售收入較2021年約人民幣11,700,000元增加約人民幣23,000,000元至約人民幣34,700,000元。

*Other production lines.* Revenue from the sales of other production lines increased by approximately 23.0 million to approximately RMB34.7 million when compared with the revenue of approximately RMB11.7 million in 2021.

單機。年內，單機銷售收入由2021年約人民幣100,700,000元減少約1.4%至約人民幣99,300,000元，乃由於單機銷量下跌所致。

其他修模設備、零部件及配件。年內，其他修模設備、零部件及配件銷售收入由2021年約人民幣12,300,000元增加約99.2%至約人民幣24,400,000元，主要源於毛利率較高的翻新項目數量增加。

租金收入。租金收入來自2022年及2021年出租予第三方的本集團投資物業。由於2022年出租空間減少，故租金收入較2021年減少約3.3%。

#### 毛利及毛利率

我們的毛利由2021年約人民幣35,600,000元增加約33.3%至2022年約人民幣47,500,000元。

我們的整體毛利率由2021年約21.3%上升至2022年約22.8%，主要源於單機單位價格上升所致。

#### 其他收入

我們的其他收入由2021年約人民幣900,000元增加約30.9%至2022年約人民幣1,200,000元，主要源於政府補貼，而該等補貼主要為智能製造項目及穩定員工就業的補貼。

#### 銷售開支

我們的銷售開支維持相對穩定，於2022年及2021年分別為人民幣2,500,000元及人民幣2,600,000元。

*Standalone machines.* Revenue from the sales of standalone machines decreased by approximately 1.4% to approximately RMB99.3 million during the Year, when compared with the revenue of approximately RMB100.7 million in 2021. The decrease was due to a decrease of sales volume of standalone machines.

*Other mould repairing equipment, components parts and accessories.* Revenue from sales of other mould repairing equipment, components parts and accessories increased by approximately 99.2% to approximately RMB24.4 million during the Year, when compared with the revenue of approximately RMB12.3 million in 2021. The increase was primarily due to an increase in the number of renovation projects with higher profit margins.

*Rental income.* Revenue from rental income arose from the Group's investment properties, which were rented to third parties in 2022 and 2021. As the rental space decreased in 2022, the rental income decreased by approximately 3.3% comparing to that of 2021.

#### Gross profit and gross profit margin

Our gross profit increased by approximately 33.3% from approximately RMB35.6 million for 2021 to approximately RMB47.5 million for 2022.

Our overall gross profit margin increased from approximately 21.3% for 2021 to approximately 22.8% for 2022, mainly due to an increase of unit price of standalone machines.

#### Other income

Our other income increased by approximately 30.9% from approximately RMB0.9 million for 2021 to approximately RMB1.2 million for 2022, primarily due to government subsidies which mainly represented subsidies for the intelligent manufacturing projects and contribution of stabiling staff employment.

#### Selling expenses

Our selling expenses remained relatively stable at RMB2.5 million and RMB2.6 million, respectively, in 2022 and 2021.

## 管理層討論與分析

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#### 行政開支

我們的行政開支由2021年約人民幣27,700,000元增加至2022年約人民幣29,700,000元，主要是由於研發開支增加所致。

#### 金融資產及合約資產減值虧損淨額

本集團於2022年產生金融資產及合約資產減值虧損淨額約人民幣4,300,000元，而2021年則產生金融資產及合約資產減值虧損淨額約人民幣3,400,000元，主要由於2022年12月31日之合約資產、應收賬款及商業承兌票據總額結餘增加所致。

#### 其他收益／(虧損)－淨額

於2022年，本集團錄得其他收益淨額約人民幣8,200,000元，而2021年則錄得其他虧損淨額約人民幣1,300,000元。

其他收益淨額主要包括外匯收益及按公平值計入損益的金融資產的公平值收益。2022年其他收益淨額增加主要源於外匯收益增加。

#### 財務收入

於2022年，本集團錄得財務收入約人民幣2,900,000元，而2021年則錄得財務收入約人民幣2,600,000元。

財務收入增加主要是源於存款利息收入增加。

#### 所得稅開支／(抵免)

於2022年，本集團錄得所得稅開支約人民幣800,000元，而2021年則錄得所得稅抵免約人民幣500,000元。

本集團僅於將來很可能有應課稅利潤抵銷可用的暫時差異時，方確認遞延所得稅資產。

#### Administrative expenses

Our administrative expenses increased from approximately RMB27.7 million in 2021 to approximately RMB29.7 million in 2022, primarily due to the increase in research and development expenses.

#### Net impairment losses on financial assets and contract assets

The Group incurred net impairment losses on financial assets and contract assets of approximately RMB4.3 million in 2022, compared with the net impairment losses on financial assets and contract assets of approximately RMB3.4 million in 2021, primarily due to the increase in the balance of gross amount of contract assets, accounts receivable and commercial acceptance notes as at 31 December 2022.

#### Other gains/(losses) – net

The Group recorded net other gains of approximately RMB8.2 million in 2022, compared with the net other losses of approximately RMB1.3 million in 2021.

Net other gain mainly included foreign exchange gains and fair value gain on financial assets at fair value through profit or loss. The increase in net other gain in 2022 was mainly due to the increase in foreign exchange gains.

#### Finance income

The Group recorded finance income of approximately RMB2.9 million in 2022, compared with finance income of approximately RMB2.6 million in 2021.

The increase in finance income was mainly due to the increase of interest income from deposits.

#### Income tax expense/(credit)

The Group recorded income tax expense of approximately RMB0.8 million for 2022, compared with the income tax credit of approximately RMB0.5 million for 2021.

The Group recognised the deferred income tax assets only to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

### 合約資產及貿易應收款項

我們的合約資產及貿易應收款項總額由2021年12月31日約人民幣308,200,000元增加約3.1%至2022年12月31日約人民幣317,700,000元，主要源於2022年收入增加。

與此同時，合約資產及貿易應收款項撥備由2021年末約人民幣51,400,000元增加至2022年末約人民幣55,600,000元。

### 存貨

本集團的存貨由2021年末約人民幣109,000,000元增加約80.3%至2022年末約人民幣196,500,000元。

存貨增加的主要原因為2022年12月31日的未完成銷售合約較2021年12月31日有所增加。

### 貿易應付款項及應付票據

本集團的貿易應付款項及應付票據由2021年12月31日約人民幣47,900,000元增加約229.2%至2022年12月31日約人民幣157,600,000元。

貿易應付款項及應付票據增加主要由於2022年購買的原材料及設備較2021年增加。

### Contract assets and trade receivables

Our gross contract assets and trade receivables increased by approximately 3.1% from approximately RMB308.2 million as at 31 December 2021 to approximately RMB317.7 million as at 31 December 2022 primarily due to the increased revenue in 2022.

Meanwhile, the allowance for contract assets and trade receivables increased from approximately RMB51.4 million at the end of 2021 to approximately RMB55.6 million at the end of 2022.

### Inventories

Our inventories increased by approximately 80.3% from approximately RMB109.0 million at the end of 2021 to approximately RMB196.5 million at the end of 2022.

It is mainly because of the increase in the unfinished sales contracts as at 31 December 2022 as compared with those as at 31 December 2021.

### Trade and notes payables

Our trade and notes payables increased by approximately 229.2% from approximately RMB47.9 million as at 31 December 2021 to approximately RMB157.6 million as at 31 December 2022.

It is primarily due to an increase in purchase of raw materials and equipments in 2022 as compared with 2021.

## 流動資金及財務資源

### 現金狀況及可動用資金

於2022年12月31日，本集團的現金及銀行結餘總額約為人民幣281,900,000元（2021年12月31日：約人民幣170,200,000元），包括現金及現金等值項目約人民幣113,300,000元（2021年12月31日：約人民幣33,800,000元）、有限制現金約人民幣108,600,000元（2021年12月31日：約人民幣59,900,000元）及定期存款約人民幣60,000,000元（2021年12月31日：約人民幣76,500,000元）。

於2022年12月31日，本集團的流動比率為2.7（2021年12月31日：5.8）。

本集團的資產負債比率（按總借款除以總權益計算）為0.3%（2021年12月31日：零）。

於2022年及2021年12月31日，本集團仍處於強勁淨現金狀況。本集團擁有充足及隨時可用的財務資源滿足一般營運資金需要及可見將來的資本開支。

### 借款

於2022年12月31日，本集團有借款人民幣2,000,000元，與已轉讓應收款項有關，而有關銀行承兌票據已貼現但未終止確認，原因為本集團保留發行人的逾期付款及信貸風險（2021年12月31日：無）。

### 資本開支

年內，本集團的資本開支約為人民幣15,200,000元（2021年：約人民幣1,800,000元），與購置機器及設備有關。

## LIQUIDITY AND FINANCIAL RESOURCES

### Cash position and fund available

As at 31 December 2022, the total cash and bank balances of the Group were approximately RMB281,900,000 (31 December 2021: approximately RMB170,200,000), comprising cash and cash equivalents of approximately RMB113,300,000 (31 December 2021: approximately RMB33,800,000), restricted cash of approximately RMB108,600,000 (31 December 2021: approximately RMB59,900,000) and time deposits of approximately RMB60,000,000 (31 December 2021: approximately RMB76,500,000).

As at 31 December 2022, the current ratio of the Group was 2.7 (31 December 2021: 5.8).

The gearing ratio of the Group (calculated as total borrowings divided by total equity) was 0.3% (31 December 2021: zero).

The Group was still in a strong net cash position as at 31 December 2022 and 2021. The Group has sufficient and readily available finance resources for general working capital requirement and foreseeable capital expenditure.

### Borrowings

As at 31 December 2022, the Group had borrowings of RMB2,000,000, which were related to transferred receivables, the bank acceptance notes were discounted but were not derecognised as the Group retained late payment and credit risk of the issuers (31 December 2021: Nil).

## CAPITAL EXPENDITURES

During the Year, the Group's capital expenditures amounted to approximately RMB15.2 million (2021: approximately RMB1.8 million) which was related to the purchase of machineries and equipments.

### 資本架構

年內，本集團的資本架構概無變動。本集團的資本僅由普通股組成。

### 外幣風險

外匯風險來自以實體功能貨幣以外貨幣計值的交易或已確認資產或負債。

本集團於中國大陸營運，大部分交易以人民幣計值及結算，惟若干貿易應收款項及銀行存款以美元計值。因此，本集團面對外幣換算風險。

倘美元兌人民幣升值／貶值5%而所有其他變數維持不變，則本集團截至2022年12月31日止年度的除稅後利潤將因多項以美元計值的金融資產而增加／減少約人民幣3,109,000元(2021年：人民幣4,558,000元)。

### 上市募集資金淨額的用途

本公司的H股自2014年11月11日(「**上市日期**」)起在香港聯合交易所有限公司(「**聯交所**」)上市(「**上市**」)。經扣除包銷佣金、費用及上市相關開支後，上市募集資金淨額約為209,500,000港元(相等於約人民幣165,300,000元)(「**募集資金淨額**」)。

### CAPITAL STRUCTURE

There has been no change in the capital structure of the Group during the Year. The capital of the Group only comprises ordinary shares.

### FOREIGN CURRENCY RISK

Foreign exchange risk arises when transactions or recognised assets or liabilities are denominated in a currency that is not the entity's functional currency.

The Group operates in mainland China with most of the Group's transactions denominated and settled in RMB, except that certain trade receivables and bank deposits are denominated in US dollar ("USD") which are exposed to foreign currency translation risk.

If the USD had strengthened/weakened by 5% against the RMB while all other variables had been held constant, the Group's post tax profit for the year ended 31 December 2022 would have been approximately RMB3,109,000 better/worse (2021: RMB4,558,000) for various financial assets denominated in USD.

### USE OF NET PROCEEDS FROM THE LISTING

The Company's H shares have been listed (the "**Listing**") on The Stock Exchange of Hong Kong Limited (the "**Stock Exchange**") since 11 November 2014 (the "**Listing Date**"). The net proceeds from the Listing after the deduction of underwriting commissions, fees and listing-related expenses amounted to approximately HK\$209.5 million (equivalent to approximately RMB165.3 million) (the "**Net Proceeds**").

## 管理層討論與分析

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為了提高本公司暫時閒置募集資金淨額的使用效率，董事會在確保不影響已承擔專案建設和有關興建資金使用計劃的情況下，擬使用部分暫時閒置募集資金淨額購買理財產品，以提高資本收益，提升本公司暫時閒置募集資金淨額的使用效率和效果，繼而進一步提高本公司整體收入，為本公司及其股東（「**股東**」）整體謀取更好的投資回報。有關上市募集資金淨額用途變更的更多詳情，請參閱本公司日期為2016年3月29日的公告（「**該公告**」）。

連同理財產品將產生的收入，本公司將按照其日期為2014年10月30日的招股章程（「**招股章程**」）及該公告，繼續動用上市募集資金淨額興建位於中國江蘇省無錫的新製造設施（「**無錫新設施**」）及將於無錫新設施成立的新研發中心（「**新研發中心**」）以及其他用途。

With a view to improving efficiency in the use of the Company's temporary idle Net Proceeds, on the condition that the construction of the projects committed and planned usage of the proceeds for such construction will not be affected, the Board has proposed to utilise part of the temporary idle Net Proceeds to purchase wealth management products in order to increase the capital revenue, improve the efficiency and effectiveness in the use of the Company's temporary idle Net Proceeds, which in turn shall further enhance the overall revenue of the Company and pursue better investment return to the Company and the shareholders of the Company (the "**Shareholders**") as a whole. For more details regarding the change of use of Net Proceeds from the Listing, please refer to the announcement of the Company dated 29 March 2016 (the "**Announcement**").

Together with the income to be generated from the wealth management products, the Company will continue to apply the Net Proceeds from the Listing for the construction of the new manufacturing facility located in Wuxi, Jiangsu Province of the PRC (the "**New Wuxi Facility**") and the new research & development centre to be established in the New Wuxi Facility (the "**New Research & Development Centre**") and for other purposes in accordance with the prospectus of the Company dated 30 October 2014 (the "**Prospectus**") and in the Announcement.

下表載列上市募集資金的使用情況：

The following table sets forth the status of use of proceeds from the Listing:

		上市募集資金淨額 計劃用途 <sup>(附註1)</sup>	截至2022年 12月31日 已動用	截至2022年 12月31日止年度 已動用	截至2022年 12月31日 未動用結餘 <sup>(附註2)</sup>	未動用上市 募集資金淨額 預期時間表
		Planned use of net proceeds from the Listing <sup>(Note 1)</sup>	Utilised up to 31 December 2022	Utilised during the year ended 31 December 2022	Unutilised balance up to 31 December 2022 <sup>(Note 2)</sup>	Expected timeline for unused net proceeds from the Listing
		(百萬港元) (HK\$ million) (概約) (approximately)	(百萬港元) (HK\$ million) (概約) (approximately)	(百萬港元) (HK\$ million) (概約) (approximately)	(百萬港元) (HK\$ million) (概約) (approximately)	
為興建無錫新設施及 新研發中心提供資金	Funding the construction of the New Wuxi Facility and the New Research & Development Centre	163.00	129.59	18.6	46.13	2024年12月31日 或之前 by 31 December 2024
發展若干目標研發項目	Developing certain targeted research and development projects	25.50	26.63 <sup>(附註3)(Note 3)</sup>	—	—	—
作一般營運資金及其他 一般企業用途	General working capital and other general corporate purposes	21.00	21.00	—	—	—
總計：	Total:	209.50	177.22	18.6	46.13	

附註：

- (1) 已分配募集資金淨額已參照(i)上市實際募集資金淨額約209,500,000港元(經扣除包銷佣金、費用及上市相關開支)；及(ii)招股章程所披露分配至各個用途的募集資金動用百分比調整及重新計算。
- (2) 於2022年12月31日，未動用募集資金約為46,130,000港元。約46,130,000港元的未動用募集資金中，未動用募集資金(包括募集資金淨額約33,410,000港元及募集資金淨額利息約12,720,000港元)已存入中國的持牌銀行。
- (3) 募集資金淨額25,500,000港元及募集資金淨額的利息1,130,000港元已用於發展若干目標研發項目。

Notes:

- (1) The net proceeds allocated have been adjusted and recalculated with reference to (i) the actual net proceeds from the Listing of approximately HK\$209.50 million after the deduction of underwriting commissions, fees and listing-related expenses; and (ii) the percentage of the use of proceeds allocated to each of the purposes as disclosed in the Prospectus.
- (2) As at 31 December 2022, the unutilised proceeds amounted to approximately HK\$46.13 million. Among the unutilised proceeds of approximately HK\$46.13 million, the unutilised proceeds, including the net proceeds of approximately HK\$33.41 million and interest from net proceeds of approximately HK\$12.72 million, were deposited in licensed banks in the PRC.
- (3) The net proceeds of HK\$25.50 million and interest of net proceeds of HK\$1.13 million have been utilised for developing certain target research and development projects.

由於業務發展策略因該公告所載的理由而變更，故動用上市募集資金淨額興建無錫新設施及新研發中心一事有所延遲。由於COVID-19爆發影響經濟、營商環境及客戶需求，故已進一步延遲動用募集資金淨額。然而，本公司將按照招股章程及該公告所披露動用上市募集資金淨額的未動用部分。

There has been a delay in the utilisation of the Net Proceeds from the Listing to the construction of the New Wuxi Facility and the New Research and Development Centre as there was a change in business development strategies with the reasons set out in the Announcement. There has been further delay in the use of the Net Proceeds since the outbreak of COVID-19 which affected the economy, business environment and customers' demand. However, the Company will utilise the unutilised portion of the Net Proceeds from the Listing according to the disclosure in the Prospectus and the Announcement.



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#### 展望

2023年，世界經濟開始緩慢復甦，我國將繼續堅持穩中求進，實施擴大內需戰略，積極推動經濟運行整體好轉，新能源汽車市場將會持續增長，繼續呈現穩中向好的發展態勢。本集團將緊盯市場變化，抓住市場機會，開發新產品和新客戶，持續改善內部生產流程，優化生產工藝，控制生產週期，提高生產效率，充分挖掘內部產能，提高設備使用效率，有效控制成本，增強產品的競爭力。本集團相信，縱使面對嚴峻的經營環境及激烈競爭，盛力達管理層通過精細化的企業經營管理，合理統籌，致力維持本集團的領先地位。

#### 僱員及薪酬資料

於2022年12月31日，本集團僱用合共192名(2021年12月31日：140名)全職僱員，當中包括行政、財務、內部審核、研發、技術應用、品質控制、製造、採購、銷售及營銷員工。截至2022年12月31日止年度，本集團的僱員薪酬總額約為人民幣24,300,000元(2021年：約人民幣20,200,000元)。

本集團的薪酬政策乃基於個別僱員的表現及資格制定並定期檢討。本集團亦會因應盈利能力及員工表現，酌情發放花紅予僱員以鼓勵彼等為本集團作出貢獻。有關制定本集團執行董事薪酬方案的薪酬政策主要宗旨在於讓本集團可按所達成的公司目標將彼等的補償與表現掛鉤，藉此挽留及激勵執行董事。

本公司已成立薪酬委員會，以檢討本集團的薪酬政策以及董事及本集團高級管理人員整體薪酬的架構，其中已考慮到本集團的經營業績、個人工作表現及相若的市場慣例。

#### PROSPECTS

In 2023, China will continue to strive for stable development by boosting domestic demand amidst slow economic recovery across the world. As the nation takes active measures to improve the economy, the new energy vehicle market will enjoy sustainable growth and stable development momentum. The Group will stay abreast of market developments, seize market opportunities, develop new products and new customers, improve internal production procedures, optimise production techniques, manage production cycles, enhance production efficiency, exploit internal production capacity, increase equipment utilisation efficiency, control costs and build up the competitive strength of its products. It believes that despite the severe operating environment and market competition, the management of the Company will be able to maintain the Group's leadership with delicacy corporate management and rational coordination.

#### EMPLOYEE AND REMUNERATION INFORMATION

As at 31 December 2022, the Group employed a total of 192 full-time employees (31 December 2021: 140), including administration, finance, internal audit, research and development, technical application, quality control, manufacturing, procurement, sales and marketing staff. For the year ended 31 December 2022, the Group's total employee remuneration was approximately RMB24.3 million (2021: approximately RMB20.2 million).

The Group's remuneration policies are formulated based on the performance of individual employees and are reviewed regularly. Subject to the Group's profitability and the staff performance, the Group may also provide a discretionary bonus to employees as an incentive for their contribution to the Group. The primary goal of the remuneration policy with regards to the remuneration packages of the Group's executive Directors is to enable the Group to retain and motivate executive Directors by linking their compensation with performance as measured against corporate objectives achieved.

A remuneration committee is set up for reviewing the Group's remuneration policy and structure of all remuneration of the Directors and senior management of the Group, having regard to the Group's operating results, individual performance and comparable market practices.

本集團十分重視聘用及培訓優秀人才，透過向新僱員提供入職培訓計劃及向現有僱員提供持續內部培訓，提升彼等的行業、技術及產品知識、職業道德以及於行業品質標準及工作安全標準方面的知識。此外，本集團鼓勵僱員報讀高階課程及考取專業資格。

本集團有信心其僱員將繼續為本集團的成功打造堅實基礎，並將繼續為客戶提供高水準服務。

本集團未曾因勞資糾紛或大量員工流失而導致正常業務營運出現任何受阻情況。董事認為，本集團與員工維持非常良好的關係。

### 或然負債

於2022年12月31日，本集團概無任何重大或然負債(2021年12月31日：無)。

### 重大投資

年內，本集團概無持有重大投資。

### 附屬公司、聯營公司及合營企業的重大收購及出售

年內，本集團概無收購或出售附屬公司、聯營公司或合營企業。

### 持作出售物業

於2018年，本集團購買中國山東省東營市墾利區廣興路269號同興花園的166套住宅(「該等物業」)，作住宅單位及配套設施的總建築面積分別合共為18,920.9平方米及3,331.2平方米。本集團有意出售該等物業，因此，有關權利於2018年5月29日賣方將該等物業的所有權完成轉讓予本公司後確認為持作出售物業。

The Group places great emphasis on recruiting and training quality personnel by providing orientation programmes to the new employees and on-going internal training to the existing employees to enhance their industry, technical and product knowledge, their work ethics as well as their knowledge of industry quality standards and work safety standards. Furthermore, the Group encourages its employees to take advanced courses and to obtain professional certifications.

The Group is confident that its employees will continue to provide a solid foundation for the success of the Group and will maintain a high standard of service to our customers.

The Group has not experienced any disruption of its normal business operations due to labour disputes or significant turnover of staff. The Directors consider that the Group has maintained a very good relationship with its staff.

### CONTINGENT LIABILITIES

As at 31 December 2022, the Group did not have any significant contingent liabilities (31 December 2021: Nil).

### SIGNIFICANT INVESTMENTS

The Group had no significant investments held during the Year.

### MATERIAL ACQUISITIONS AND DISPOSALS OF SUBSIDIARIES, ASSOCIATES AND JOINT VENTURES

During the Year, the Group had no acquisition or disposal of subsidiaries, associates or joint ventures.

### PROPERTIES HELD FOR SALE

In 2018, the Group purchased 166 residential units of Tong Xing Garden, No. 269 Guangxing Road, Kenli District, Dongying City, Shandong Province, the PRC (the "Properties"), which carry a total gross floor area of 18,920.9 square metres for the residential units and 3,331.2 square metres for the ancillary facilities. The Group has an intention to sell the Properties and, accordingly, such rights are recognised as properties held for sale upon the completion of the transfer of the title of the Properties from the vendor to the Company on 29 May 2018.

## 管理層討論與分析

### Management Discussion and Analysis

年內，本集團按總代價約人民幣4,000,000元出售其中十套住宅。未售單位於2022年12月31日的賬面金額約為人民幣43,600,000元，佔本集團總資產4.6%。

### 有關收購或出售物業的交易

誠如2023年1月31日（聯交所交易時段後）所公佈，本公司的直接全資附屬公司無錫海盛軟件科技有限公司（「賣方」）與中國政府部門（「買方」）訂立該協議，據此，賣方同意出售而買方同意購買該物業，總代價為人民幣13,085,208元（相等於約15,047,989港元）。

### 集團資產押記

於2022年12月31日，現金存款約人民幣108,620,000元及應收票據約9,600,000元已質押予銀行作為應付票據及擔保函的擔保（2021年12月31日：人民幣59,900,000元）。除此之外，於2022年12月31日或2021年12月31日，本集團概無任何資產押記。

### 未來重大投資計劃

日後，本集團將繼續實施多元化發展策略及積極物色潛在投資機遇。

除招股章程或本公告所披露者外，於2022年12月31日，本集團概無未來重大投資計劃。

During the Year, the Group sold 10 units of residential units at the total consideration of approximately RMB4.0 million, the carrying amount of the unsold units as at 31 December 2022 is approximately RMB43.6 million, representing 4.6% of the total assets of the Group.

### TRANSACTION IN RELATION TO ACQUISITION OR DISPOSAL OF PROPERTIES

As announced at 31 January 2023 (after trading hours of the Stock Exchange), Wuxi Haisheng Software Technology Company Limited\* (the “Vendor”), a direct wholly-owned subsidiary of the Company, entered into the Agreement with a Chinese government authority (the “Purchaser”), pursuant to which the Vendor has agreed to sell, and the Purchaser has agreed to purchase, the Property for a total consideration of RMB13,085,208 (equivalent to approximately HK\$15,047,989).

### CHARGE ON GROUP ASSETS

As at 31 December 2022, the cash deposits in the amount of approximately RMB108.62 million and note receivable in amount of approximately RMB9.6 million were pledged to banks as security for notes payable and letter of guarantee. (31 December 2021: RMB59.9 million). Save for that, the Group did not have any charges on its assets as at 31 December 2022 or 31 December 2021.

### FUTURE PLANS FOR MATERIAL INVESTMENTS

In the future, the Group will continue to implement its diversified development strategy and proactively search for potential investment opportunities.

Save as disclosed in the Prospectus or in this Announcement, the Group had no future plans for material investments as at 31 December 2022.

## 董事、監事及高級管理層簡歷

### Biographies of Directors, Supervisors and Senior Management

#### 董事

##### 執行董事

**張德剛先生**，50歲，自2012年7月24日起擔任我們的執行董事兼本集團的主席。張德剛先生為本集團的創辦人之一。彼主要負責制訂本集團業務發展計劃及監察本集團整體企業策略。彼亦為董事會轄下提名委員會及戰略委員會的主席。張德剛先生為張德強先生及張靜華女士的胞弟。

張德剛先生於2005年3月透過遙距課程取得南京大學的計算機科學與技術(電子商務)學士學位。張先生於2013年1月獲中國共產黨澄江街道工作委員會澄江街道辦事處肯定為2012年度「明星企業家」。張先生於2013年4月獲無錫市總工會頒授「無錫市五一勞動獎章」。張先生於2015年5月被評選為無錫市勞動模範。

自1990年6月起至1994年6月止，張德剛先生在江陰鋼繩廠任職；自1994年6月起至2003年11月止，張先生在中國貝卡爾特鋼簾線有限公司任職，從中在鋼絲業累積相當豐富的經驗。自2002年10月起至2004年4月止，張先生擔任江陰三知工控有限公司(「江陰三知」)的監事，該公司主要從事工業自動化控制設備的安裝、改裝、維修和保養。江陰三知已於2015年12月撤銷註冊。自2005年9月起至2012年7月止，張先生亦擔任江陰貝特機械工程有限公司的董事長、董事兼總經理，該公司專門銷售和製造工業自動化設備。為了讓張先生專注於本集團的業務，江陰貝特機械工程有限公司已於2012年7月撤銷註冊。

#### DIRECTORS

##### Executive Directors

**Mr. ZHANG Degang (張德剛)**, aged 50, is our executive Director and the chairman of the Group since 24 July 2012. Mr. Zhang Degang is one of the founders of the Group. He is primarily responsible for the Group's postulating business development plans and overseeing our Group's overall corporate strategies. He is also the chairman of the Nomination Committee and Strategic Committee of the Board. Mr. Zhang Degang is the brother of Mr. Zhang Deqiang and Ms. Zhang Jinghua.

Mr. Zhang Degang obtained a bachelor's degree in computer science and technology (e-business) (計算機科學與技術(電子商務)) through distance learning from Nanjing University (南京大學) in March 2005. In January 2013, Mr. Zhang was accredited by 中國共產黨澄江街道工作委員會澄江街道辦事處 (Chengjiang Road Office of the Chengjiang Road Working Committee of the Communist Party of China\*) as the “明星企業家” (Star Entrepreneur\*) for the year 2012. In April 2013, Mr. Zhang was awarded with “無錫市五一勞動獎章” (Wuxi City 1 May Labour Medal\*) by 無錫市總工會 (Wuxi City General Union\*). Mr. Zhang was awarded the 無錫市勞動模範 (Labour Model of Wuxi\*) in May 2015.

From June 1990 to June 1994, Mr. Zhang Degang worked in 江陰鋼繩廠 (Jiangyin Steel Wire Factory\*); from June 1994 to November 2003, Mr. Zhang worked in China Bekaert Steel Cord Co., Ltd. (中國貝卡爾特鋼簾線有限公司), where he gained considerable experience in the steel wire industry. From October 2002 to April 2004, Mr. Zhang acted as the supervisor of 江陰三知工控有限公司 (Jiangyin Sanzhi Gongkong Company Limited\*) (“**Jiangyin Sanzhi**”), which was principally engaged in the installation, modification, repair and maintenance of industrial automatic control equipment. Jiangyin Sanzhi was deregistered in December 2015. From September 2005 to July 2012, Mr. Zhang acted as the chairman, director and general manager of 江陰貝特機械工程有限公司 (Jiangyin Beite Machinery and Engineering Company Limited\*), which specialised in the sale and manufacture of industrial automatic equipment. In order to allow Mr. Zhang to focus on the business of the Group, 江陰貝特機械工程有限公司 (Jiangyin Beite Machinery and Engineering Company Limited\*) was deregistered in July 2012.

## 董事、監事及高級管理層簡歷

### Biographies of Directors, Supervisors and Senior Management

於2006年3月，張德剛先生（通過其配偶朱纓璇女士）與張德強先生成立無錫市盛力達機械工程有限公司（「前身公司」）。彼自2009年4月起擔任江陰三知工控機械有限公司（「三知工控」）的董事，並自2009年4月起至2011年12月止擔任三知工控的總經理；彼亦自2009年8月起擔任江蘇盛力達裝備科技有限公司（「江蘇盛力達」）的董事兼總經理；自2011年7月起擔任無錫海盛軟件科技有限公司（「海盛軟件」）的總經理及自2012年12月起擔任其董事；以及自2011年12月起擔任無錫上達自動化科技有限公司（「無錫上達」）的董事。無錫上達已於2016年4月撤銷註冊。

**張德強先生**，53歲，為創辦人之一兼總經理，於2012年7月24日獲委任為執行董事。彼亦為董事會轄下薪酬與考核委員會的成員及戰略委員會的成員。彼主要負責本集團業務的日常營運、策略性發展和管理。張德強先生是張德剛先生的胞兄及張靜華女士的胞弟。

In March 2006, Mr. Zhang Degang (through his spouse, Ms. Zhu Yingxuan) established 無錫市盛力達機械工程有限公司 (Wuxi Sunlit Machinery & Engineering Company Limited\*) (the “**Predecessor Company**”) with Mr. Zhang Deqiang. He has been the director of 江陰三知工控機械有限公司 (Jiangyin Sanzhi Gongkong Machinery Company Limited\*) (the “**Sanzhi Gongkong**”) since April 2009 and he acted as the general manager of Sanzhi Gongkong from April 2009 to December 2011; he has also been the director and general manager of 江蘇盛力達裝備科技有限公司 (Jiangsu Sunlit Equipment Technology Company Limited\*) (the “**Jiangsu Sunlit**”) since August 2009; the general manager of 無錫海盛軟件科技有限公司 (Wuxi Haisheng Software Technology Company Limited\*) (the “**Haisheng Software**”) since July 2011 and its director since December 2012; and the director of 無錫上達自動化科技有限公司 (Wuxi Shangda Automation Technology Company Limited\*) (the “**Wuxi Shangda**”) since December 2011. Wuxi Shangda was deregistered in April 2016.

**Mr. ZHANG Deqiang (張德強)**, aged 53, is one of the founders and general manager. He was appointed as an executive Director on 24 July 2012. He is also the member of the Remuneration and Appraisal Committee and Strategic Committee of the Board. He is primarily responsible for the day-to-day operations, strategic development and management of the Group’s business. Mr. Zhang Deqiang is the brother of Mr. Zhang Degang and Ms. Zhang Jinghua.

張德強先生於1991年7月取得東南大學工程學士學位，主修電子精密機械。彼於1998年8月獲無錫市工程技術中級社會化評審(價)委員會授予工程師資格，並於2013年11月獲江蘇省無錫機械工程高級專業技術資格評審委員會授予高級工程師資格。張德強先生於2011年1月榮獲周鐵鎮人民政府及中國共產黨周鐵鎮委員會授予2010年度「明星廠長(經理)」殊榮。彼亦於2010年及2011年連續兩年榮獲無錫市人民政府及中國共產黨無錫市委授予「優秀民營企業家」榮譽。

自1991年8月起至1995年10月止，張德強先生在海鷹企業集團有限責任公司任職，從中獲得機器設計的經驗。自1995年10月起至2006年4月止，張先生任職無錫村田電子有限公司的生產及技術部主管，該公司主要從事電子產品及零件的銷售及生產。自2004年4月起至2005年11月止，彼擔任江陰三知的監事，該公司主要從事工業自動化控制設備的安裝、改裝、維修和保養。江陰三知已於2015年12月撤銷註冊。

於2006年3月，張德強先生與張德剛先生(通過其配偶朱纓璇女士)成立前身公司。

Mr. Zhang Deqiang obtained a bachelor's degree in engineering majoring in electronic precision machinery (電子精密機械) from Southeast University (東南大學) in July 1991. In August 1998, he was conferred by 無錫市工程技術中級社會化評審(價)委員會 (Wuxi City Engineer Technology Intermediate Qualification Socialisation Evaluation Committee\*) with the qualification of engineer. In November 2013, he was granted the qualification of senior engineer by 江蘇省無錫機械工程高級專業技術資格評審委員會 (Jiangsu Wuxi Mechanical Engineering Senior Professional Technique Qualification Evaluation Committee\*). In January 2011, Mr. Zhang Deqiang was recognised by 周鐵鎮人民政府 (Zhoutie Town People's Government\*) and 中國共產黨周鐵鎮委員會 (Zhoutie Town Committee of the Communist Party of China\*) as the “明星廠長(經理)” (Star Factory Director (Manager)\*) for the year of 2010. He was also accredited as the “優秀民營企業家” (Outstanding Non-public Entrepreneur\*) for two consecutive years of 2010 and 2011 by 無錫市人民政府 (Wuxi People's Government\*) and 中國共產黨無錫市委 (Wuxi Municipal Committee of the Communist Party of China\*).

From August 1991 to October 1995, Mr. Zhang Deqiang worked in 海鷹企業集團有限責任公司 (Haiying Enterprise Group Company Limited\*), where he gained experience in designing machinery. From October 1995 to April 2006, Mr. Zhang worked as the department head of the production and technical department in 無錫村田電子有限公司 (Wuxi Murata Electronics Company Limited\*), which was principally engaged in the sale and manufacture of electronic products and components. From April 2004 to November 2005, he acted as the supervisor of Jiangyin Sanzhi, which was principally engaged in the installation, modification, repair and maintenance of industrial automatic control equipment. Jiangyin Sanzhi was deregistered in December 2015.

In March 2006, Mr. Zhang Deqiang founded the Predecessor Company with Mr. Zhang Degang (through his spouse, Ms. Zhu Yingxuan).

## 董事、監事及高級管理層簡歷

### Biographies of Directors, Supervisors and Senior Management

自2006年3月起至2011年3月止，張德強先生擔任前身公司的董事。於2011年3月，張德強先生出任本公司的總經理，自2012年7月起亦擔任執行董事。自2009年4月起至2011年12月止，張德強先生擔任三知工控的董事，並自2011年12月起擔任其監事。彼亦自2009年8月起擔任江蘇盛力達的監事；自2011年7月起擔任海盛軟件的監事；以及自2011年12月起擔任無錫上達的總經理，無錫上達已於2016年4月撤銷註冊。

**馮麗麗女士**，42歲，於2022年6月17日獲委任為執行董事。馮女士於南京財經大學畢業，主修財務與會計。2013年獲由深圳證券交易所批准的董事會秘書資格證書，並獲由中華人民共和國人力資源和社會保障部及中華人民共和國財政部批准及認可的會計專業技術初級資格證書；2019年獲中國人力資源和社會保障部及中國財政部批准及認可的會計專業技術中級資格證書；2020年獲美國管理會計師證書(CMA)。

馮女士2002年至2005年，在揚州紀元紡織有限公司任成品部經理；2005年至2010年，在常熟比例床上用品廠任業務經理，2011年2月至2012年7月，在本公司管理部工作，2012年7月至2015年6月，在本公司董事會辦公室擔任證券事務代表，2015年6月至今擔任本公司董事會秘書，2019年11月至今擔任本公司的財務總監。

From March 2006 to March 2011, Mr. Zhang Deqiang was the director of the Predecessor Company. In March 2011, Mr. Zhang Deqiang took up the role as the general manager of the Company, and he acted as the executive Director since July 2012. From April 2009 to December 2011, Mr. Zhang Deqiang acted as the director of Sanzhi Gongkong and as its supervisor since December 2011. He has also been acting as the supervisor of Jiangsu Sunlit since August 2009; the supervisor of Haisheng Software since July 2011; and the general manager of Wuxi Shangda since December 2011, Wuxi Shangda was deregistered in April 2016.

**Ms. FENG Lili (馮麗麗)**, aged 42, was appointed as the executive Director on 17 June 2022. Ms. Feng graduated from Nanjing University of Finance & Economics (南京財經大學) majoring in finance and accounting. In 2013, she obtained the 董事會秘書資格證書 (Qualification Certificate of Board Secretary\*) from the Shenzhen Stock Exchange and the 會計專業技術初級資格證書 (Qualification Certificate of Speciality and Technology in Accounting (Elementary)\*) approved and authorised by the Ministry of Human Resources and Social Security of the People's Republic of China and the Ministry of Finance of the People's Republic of China. In 2019, she obtained the 會計專業技術中級資格證書 (Qualification Certificate of Speciality and Technology in Accounting (Intermediate)\*) approved and authorised by the Ministry of Human Resources and Social Security of the PRC and the Ministry of Finance of the PRC. In 2020, she obtained her Certified Management Accountant (CMA) certification.

Ms. Feng was a manager of the Finished Products Department at 揚州紀元紡織有限公司 (Yangzhou Jiyuan Textile Co., Ltd.\*) from 2002 to 2005 and a business manager at 常熟比例床上用品廠 (Changshu Proportion Beddings Factory\*) from 2005 to 2010. She worked at the Management Department of the Company from February 2011 to July 2012 and as a representative for securities matters at the board office of the Company from July 2012 to June 2015. She has been the secretary to the Board of the Company since June 2015 and the financial controller of the Company since November 2019.

### 非執行董事

**張靜華女士**，60歲，於2015年8月28日獲委任為非執行董事。張女士為張德剛先生及張德強先生的胞姐。

張靜華女士於1978年7月高中畢業。彼分別於2012年2月及2013年2月獲中國共產黨江陰市委及江陰市人民政府授予「優秀總經理」的殊榮。

自1979年3月起至1991年11月止，張靜華女士於江陰市要塞中學擔任教師。自1991年10月起至2002年10月止，彼於江陰聯通實業有限公司工作。張女士於1998年10月獲由中華人民共和國人事部批准及發出並由中國國家統計局授予的統計專業技術初級資格證書。自2002年10月起至2005年11月止，彼擔任江陰三知的董事兼經理。自2004年3月起至2009年11月止，彼擔任江陰三佳工控機械有限公司的董事兼總經理，該公司主要從事工業自動化控制系統的設計、銷售和生產。為了讓張女士專注於本集團的業務，江陰三佳工控機械有限公司已於2012年7月撤銷註冊。

張靜華女士於2009年4月加盟本集團，擔任三知工控的董事，並於2011年12月獲委任為總經理。三知工控已於2015年12月撤銷註冊。自2012年7月起，彼擔任我們的副總經理。彼於2013年8月獲委任為執行董事。於2015年8月，彼由執行董事調任非執行董事，並辭任副總經理。

### Non-Executive Director

**Ms. ZHANG Jinghua (張靜華)**, aged 60, was appointed as the non-executive Director on 28 August 2015. Ms. Zhang is the sister of Mr. Zhang Degang and Mr. Zhang Deqiang.

Ms. Zhang Jinghua graduated from high school in July 1978. In February 2012 and February 2013, respectively, she was recognised by 中國共產黨江陰市委 (Jiangyin Municipal Committee of the Communist Party of China\*) and 江陰市人民政府 (People's Government of the Jiangyin City\*) as the “優秀總經理” (outstanding general manager\*).

From March 1979 to November 1991, Ms. Zhang Jinghua worked as a teacher in 江陰市要塞中學 (Jiangyin City Yaosai Secondary School\*). From October 1991 to October 2002, she worked in 江陰聯通實業有限公司 (Jiangyin Liantong Industrial Company Limited\*). Ms. Zhang obtained a qualification certificate of speciality and technology in statistics (elementary level) approved and issued by the Ministry of Personnel of the PRC (中華人民共和國人事部) and conferred by the National Bureau of Statistics of the PRC (國家統計局) in October 1998. From October 2002 to November 2005, she acted as the director and manager of Jiangyin Sanzhi. From March 2004 to November 2009, she acted as the director and general manager of 江陰三佳工控機械有限公司 (Jiangyin Sanjia Gongkong Machinery Company Limited\*), which was principally engaged in the design, sale and manufacture of industrial automation control system. In order to allow Ms. Zhang to focus on the business of the Group, 江陰三佳工控機械有限公司 (Jiangyin Sanjia Gongkong Machinery Company Limited\*) was deregistered in July 2012.

Ms. Zhang Jinghua joined the Group in April 2009 as the director of Sanzhi Gongkong, and in December 2011, she was appointed as its general manager. Sanzhi Gongkong was deregistered in December 2015. Since July 2012, she has acted as our vice-general manager (副總經理). In August 2013, she was appointed as the executive Director. In August 2015, she was re-designated from an executive Director to a non-executive Director and resigned as the vice-general manager.



## 董事、監事及高級管理層簡歷

Biographies of Directors, Supervisors and Senior Management

### 獨立非執行董事

**梁耀祖先生**，43歲，於2021年6月18日獲委任為獨立非執行董事。彼亦為董事會轄下審核委員會的主席及戰略委員會的成員。彼畢業於香港理工大學，獲授企業融資碩士。2019年3月獲英國特許公認會計師公會的資深會員資格。

2006年至2007年，梁先生在大洋集團控股有限公司(1991.HK)任助理財務總監；2012年至2013年在漢鎰資產管理股份有限公司任首席財務官兼董事會秘書；2013年至2019年在雅天妮集團有限公司(789.HK)任執行董事兼投資部副總裁；2017年至2020年及自2022年3月11日起在恩典生命科技控股有限公司(2112.HK)(前稱優庫資源有限公司)任獨立非執行董事兼審核委員會主席；2016年10月21日至2022年6月30日在正力控股有限公司(8283.HK)任獨立非執行董事兼審核委員會主席；2021年7月2日至2021年8月5日在新華通訊頻媒控股有限公司(309.HK)任財務總監、公司秘書兼授權代表；2021年7月13日及12月29日至今，分別在星宇(控股)有限公司(2346.HK)及中國疏浚環保控股有限公司(871.HK)任公司秘書兼授權代表。

**俞建峰先生**，48歲，於2021年6月18日獲委任為獨立非執行董事。彼亦為董事會轄下薪酬與考核委員會的主席、審核委員會的成員及提名委員會的成員。彼畢業於上海交通大學，獲授機械電子工程工學博士。2015年11月獲江蘇省教育廳高等學校教師資格證，2018年6月獲江南大學教授資格。

俞先生2012年2月獲江蘇省人民政府頒發的《進出口用能產品能效技術措施體系的研究》三等獎，2016年2月獲江蘇省人民政府頒發的微波強化食品典型過程關鍵技術及裝備研發應用三等獎。

### Independent Non-Executive Directors

**Mr. LEUNG Yiu Cho (梁耀祖)**, aged 43, was appointed as an independent non-executive Director on 18 June 2021. He is also the chairman of the Audit Committee of the Board and a member of the Strategic Committee of the Board. He obtained a master's degree in Corporate Finance from The Hong Kong Polytechnic University. He was admitted as a fellow member of the Associate of Chartered Certified Accountants in March 2019.

Mr. Leung was the assistant financial controller of Ta Yang Group Holdings Limited (1991.HK) from 2006 to 2007, the chief financial officer and board secretary of Highland Asset Management Corporation from 2012 to 2013, an executive director and the vice investment principal of Artini Holdings Limited (789.HK) from 2013 to 2019 and an independent non-executive director and the chairman of the audit committee of Grace Life-tech Holdings Limited (2112.HK), formerly known as CAA Resources Limited from 2017 to 2020 and since 11 March 2022. He was an independent non-executive director and the chairman of the audit committee of Zheng Li Holdings Limited (8283.HK) from 21 October 2016 to 30 June 2022. He was the financial controller, company secretary and authorised representative of Xinhua News Media Holdings Limited (309.HK) from 2 July 2021 to 5 August 2021. He has been the company secretary and authorised representative of Universal Star (Holdings) Limited (2346.HK) and China Dredging Environment Protection Holdings Limited (871.HK) since 13 July and 29 December 2021, respectively.

**Mr. YU Jianfeng (俞建峰)**, aged 48, was appointed as an independent non-executive Director on 18 June 2021. He is also the chairman of the Remuneration and Appraisal Committee of the Board and a member of the Audit Committee and Nomination Committee of the Board. He obtained a doctor's degree in mechanical and electrical engineering from Shanghai Jiao Tong University. He obtained his higher education teaching certificate (高等學校教師資格證) from the Jiangsu Education Department in November 2015 and was admitted as a professor of Jiangnan University in June 2018.

Mr. Yu was awarded the third prize (三等獎) from the People's Government of Jiangsu Province in February 2012 for his research on the measures and system for energy efficiency technology of domestic and imported energy-consuming products, and received the third prize (三等獎) from the People's Government of Jiangsu Province in February 2016 for his research, development and application of the typical process of fortifying food with microwave (微波強化食品典型過程關鍵技術及裝備研發應用).

自2004年至2006年，俞先生在中國一汽無錫柴油機廠任主任工藝師；2006年至2014年在無錫出入境檢驗檢疫局機電中心任高級工程師；2014年2月至2018年6月任江南大學副教授；2018年6月至今任江南大學教授。

From 2004 to 2006, Mr. Yu was the chief technician (主任工藝師) of the diesel engine factory of China FAW (中國一汽) in Wuxi; from 2006 to 2014, he was a senior engineer of the mechanical and electrical department of the Wuxi Entry-Exit Inspection and Quarantine Bureau (無錫出入境檢驗檢疫局機電中心); from February 2014 to June 2018, he was an associate professor of Jiangnan University; and since June 2018, he has been a professor of Jiangnan University.

**鍾瑞峰先生**，46歲，於2021年6月18日獲委任為獨立非執行董事。彼亦為董事會轄下薪酬與考核委員會的成員及提名委員會的成員。彼畢業於江陰職業技術學院，主修機電一體化。

**Mr. ZHONG Ruifeng (鍾瑞峰)**, aged 46, was appointed as an independent non-executive Director on 18 June 2021. He is also a member of the Remuneration and Appraisal Committee and Nomination Committee of the Board. He graduated from Jiangyin Polytechnic College (江陰職業技術學院) majoring in mechanical and electrical integration (機電一體化).

自1999年至2000年，鍾先生在無錫科航動力機械有限公司任技術員；2000年至2001年，在無錫科航動力機械有限公司任生產課長；2001年至2002年在無錫科航動力機械有限公司任廠長；2005年至2013年在江陰新大壓鑄有限公司任技術部經理；2013年至2016年在江陰新大壓鑄有限公司任常務副總；2016年至今在江陰澄成佳機械製造有限公司任總經理。

From 1999 to 2000, Mr. Zhong was a technician of 無錫科航動力機械有限公司; from 2000 to 2001, he was the head of production (生產課長) of 無錫科航動力機械有限公司; from 2001 to 2002, he was a plant manager (廠長) of 無錫科航動力機械有限公司; from 2005 to 2013, he was the manager of the technology department (技術部) of 江陰新大壓鑄有限公司; from 2013 to 2016, he was the executive vice president (常務副總) of 江陰新大壓鑄有限公司; and since 2016, he has been the general manager of 江陰澄成佳機械製造有限公司.

## 監事

**彭加山先生**，59歲，自2014年8月15日起作為股東代表獲委任為我們的監事。彭先生於2002年7月自江蘇大學畢業，主修機械電子工程。彭先生於2003年9月從無錫市人事局取得工程師資格。2019年11月獲江蘇省人力資源和社會保障廳頒發正高級教師的資格。2021年12月被江蘇省人民政府評為「江蘇省特級教師」榮譽稱號。

## SUPERVISORS

**Mr. PENG Jiashan (彭加山)**, aged 59, was appointed as our supervisor as a shareholder representative with effect from 15 August 2014. Mr. Peng graduated from Jiangsu University (江蘇大學) majoring in mechanical and electronic engineering (機械電子工程) in July 2002. Mr. Peng received the qualification of engineer (工程師) from 無錫市人事局 (Wuxi City Personnel Bureau\*) in September 2003. He received the qualification of head teacher (正高級教師) from 江蘇省人力資源和社會保障廳 (Human Resources And Social Security Department of Jiangsu Province\*) in November 2019. In December 2012, he was awarded the title of Outstanding Teacher of Jiangsu (江蘇省特級教師) by the People's Government of Jiangsu.

## 董事、監事及高級管理層簡歷

### Biographies of Directors, Supervisors and Senior Management

自1988年7月起至1991年9月止，彭先生在無錫機械製造學校（現稱無錫職業技術學院）任職實習指導老師。自1991年9月起至2005年8月止，彭先生在江陰市交通職工學校任職教師。自2005年8月起至今，彭先生在江蘇省江陰職業技術教育中心校（現稱江蘇省江陰中等專業學校）任職教師。彭先生分別於2000年2月及2001年1月獲中共江陰市交通局委員會及江陰市交通局聯合頒授先進生產（工作）者名銜。於2019年9月獲無錫教育局頒發的無錫市優秀教育工作者。

From July 1988 to September 1991, Mr. Peng Jiashan worked in 無錫機械製造學校 (Wuxi Institute of Machinery Manufacturing\*, currently known as 無錫職業技術學院 (Wuxi School of Technology\*)) as an internship tutor (實習指導老師). From September 1991 to August 2005, Mr. Peng worked in 江陰市交通職工學校 (Jiangyin City Transport Workers School\*) as a teacher. Since August 2005 till now, Mr. Peng has worked in 江蘇省江陰職業技術教育中心校 (Jiangsu Provincial Jiangyin Central School of Vocational Technology Education\*, currently known as 江蘇省江陰中等專業學校 (Jiangsu Provincial Jiangyin Secondary Professional School\*)) as a teacher. Mr. Peng has been granted jointly by 中共江陰市交通局委員會 (Jiangyin City Transport Bureau Commission\*) and 江陰市交通局 (Jiangyin City Transport Bureau\*) the title of 先進生產(工作)者 (advanced (working) producer\*) in February 2000 and January 2001, respectively. He was granted the title of 無錫市優秀教育工作者 (outstanding educator in Wuxi City\*) by 無錫教育局 (Wuxi City Education Bureau\*) in September 2019.

**危奕女士**，53歲，自2014年8月15日起作為股東代表獲委任為我們的監事。危女士於1991年7月獲東南大學頒發工程學學士學位，主修電子精密機械。自1996年8月起至1999年7月止，危女士在西安電子科技大學修讀現代財經會計課程，並於1997年7月自西安電子科技大學畢業。危女士於2003年4月獲陝西省財政廳頒發會計專業證書。

**Ms. WEI Yi (危奕)**, aged 53, was appointed as our supervisor as a shareholder representative with effect from 15 August 2014. Ms. Wei obtained a bachelor's degree in engineering majoring in electronic precision machinery (電子精密機械) from Southeast University (東南大學) in July 1991. From August 1996 to July 1999, Ms. Wei studied Modern Financial Accounting courses at Xidian University (西安電子科技大學) and graduated from Xidian University in July 1997. Ms. Wei received the certificate of accounting professional issued by the Financial Department of Shaanxi Province (陝西省財政廳) in April 2003.

於自東南大學畢業後，危女士曾於中國人民解放軍總後勤部任職工程師。自2005年1月起至2008年12月止，危女士於陝西紅星鍋爐有限公司任職首席財務官。自2009年5月起至2017年8月止，危女士在卓穗電子科技(深圳)有限公司任職副總經理。自2017年9月起至2022年9月，危女士在深圳市愛商實業有限公司任職副總經理。

After graduating from Southeast University, Ms. Wei worked as an engineer in 中國人民解放軍總後勤部 (General Logistics Department of the People's Liberation Army\*). From January 2005 to December 2008, Ms. Wei worked as the chief financial officer at 陝西紅星鍋爐有限公司 (Shaanxi Red Star Boiler Company Limited\*). From May 2009 to August 2017, Ms. Wei worked as the deputy general manager of 卓穗電子科技(深圳)有限公司 (Zhuo Sui Electronic Science and Technology (Shenzhen) Company Limited\*). From September 2017 to September 2022, Ms. Wei has worked as the deputy general manager of Shenzhen ASA Industrial Co., Ltd.

**楊靜華女士**，41歲，自2012年7月起作為員工代表獲委任為我們的監事。楊女士畢業於江南大學，主修工商管理。自2000年7月起至2006年6月止，彼在無錫市阿爾卑斯電子有限公司任職，最後職位是培訓主任。自2006年6月起至2007年2月止，彼任職於天宇客貨運輸服務有限公司無錫分公司(現稱日通國際物流(中國)有限公司)，負責統計工作。楊女士自2009年5月起在本公司任職，負責人事相關工作。

### 高級管理層

**偶國建先生**，56歲，於1988年6月自蘇州大學畢業，主修有機化學專門化專業。於2000年6月，彼獲常州市專業技術人員職稱工作領導小組辦公室授予工程師資格。

自1988年8月起至2002年5月止，偶國建先生在武進農藥廠任職技術質量經理；自2002年5月起至2004年3月止在常州康麗製藥有限公司任職研發工程師；自2004年3月起至2005年2月止在江陰百川化工有限公司任職研發工程師；自2005年3月起至2011年7月止在江陰澄江化工有限公司任職生產技術部長。彼於2011年8月加盟本公司，擔任銷售總監，並於2016年10月晉升為副總經理。

**黃立明先生**，42歲，於2004年7月自無錫職業技術學院畢業，主修自動控制，並於2015年7月從江南大學畢業，主修工商管理。黃先生於2015年4月在惠山區長安街道總工會組織的2013-2014年度職工勞動競賽活動中榮獲「知識型員工」稱號。

**Ms. YANG Jinghua (楊靜華)**, aged 41, was appointed as our supervisor as the employee representative with effect from July 2012. Ms. Yang graduated with a major in business administration from Jiangnan University. From July 2000 to June 2006, she worked in 無錫市阿爾卑斯電子有限公司 (Wuxi Alps Electronic Company Limited\*) and her last position was training officer. From June 2006 to February 2007, she worked in 天宇客貨運輸服務有限公司無錫分公司 (Nippon Express (China) Company Limited\* (now known as 日通國際物流(中國)有限公司)), which was engaged in statistics work. Since May 2009, Ms. Yang has worked in the Company on personnel related work.

### SENIOR MANAGEMENT

**Mr. OU Guojian**, aged 56, graduated from Soochow University in June 1988, majoring in Organic Chemistry. In June 2000, he was granted the engineer qualification by 常州市專業技術人員職稱工作領導小組辦公室 (Job Title Working Group of Technical Professionals of Changzhou City\*).

Mr. Ou Guojian served as the technical quality manager in 武進農藥廠 (Wujin Pesticide Factory\*) from August 1988 to May 2002, the R&D Engineer in 常州康麗製藥有限公司 (Changzhou Kangli Pharmaceutical Co., Ltd.\*) from May 2002 to March 2004; the R&D Engineer in 江陰百川化工有限公司 (Jiangyin Baichuan Chemical Co., Ltd.\*) from March 2004 to February 2005, the production technology minister in 江陰澄江化工有限公司 (Jiangyin Chengjiang Chemical Co., Ltd.\*) from March 2005 to July 2011. In August 2011, he joined the Company as sales director and was promoted to vice-general manager in October 2016.

**Mr. HUANG Liming (黃立明)**, aged 42, graduated with a major in automatic control from Wuxi Institute of Technology (無錫職業技術學院) in July 2004, and a major in business administration from Jiangnan University (江南大學) in July 2015. Mr. Huang was granted the title of 知識型員工 (intelligent staff\*) in the 2013-2014 Labour Competition (2013-2014年度職工勞動競賽活動) in April 2015, which was organised by the 惠山區長安街道總工會 (Federation of Trade Unions of Changan Street, Huishan\*).

## 董事、監事及高級管理層簡歷

### Biographies of Directors, Supervisors and Senior Management

自2004年7月起至2010年3月止，黃立明先生在江陰三佳工控機械有限公司任職電氣主管，江陰三佳工控機械有限公司已於2012年7月撤銷註冊。

黃立明先生自2010年3月起在江陰三知任職副總經理，江陰三知已於2015年12月撤銷註冊。

黃立明先生擔任本公司生產部門負責人，並於2015年8月晉升為副總經理。

\* 僅供識別

Mr. Huang Liming acted as the head of electric department of 江陰三佳工控機械有限公司 (Jiangyin Sanjia Gongkong Machinery Company Limited\*) from July 2004 to March 2010. 江陰三佳工控機械有限公司 (Jiangyin Sanjia Gongkong Machinery Company Limited\*) was deregistered in July 2012.

Mr. Huang Liming acted as the vice-general manager of Jiangyin Sanzhi since March 2010. Jiangyin Sanzhi was deregistered in December 2015.

Mr. Huang Liming acted as the director of the production department of the Company, and was promoted to be vice-general manager in August 2015.

\* For identification purposes only

於2012年7月20日，現屆本公司監事會（「監事會」）經本公司創立大會批准成立。現屆監事會由三名監事組成，分別為彭加山先生、危奕女士及楊靜華女士。

On 20 July 2012, the current session of the board of supervisors of the Company (the “Board of Supervisors”) was established upon the approval of the inaugural meeting of the Company. The current session of the Board of Supervisors comprises three supervisors, namely Mr. Peng Jiashan, Ms. Wei Yi and Ms. Yang Jinghua.

截至2022年12月31日止年度，監事會嚴格遵照相關法律、法規、規則、監管文件、本公司組織章程細則（「組織章程細則」）及香港聯合交易所有限公司證券上市規則（「上市規則」）行事，認真履行監督本公司董事及高級管理層行為的職責，維護本公司的長遠利益及股東權益。監事會於2022年的主要工作範疇概述如下：

During the year ended 31 December 2022, for the Company’s long term interests and its Shareholders’ interests, the Board of Supervisors acted in strict compliance with relevant laws, regulations, rules, regulatory documents, the articles of association of the Company (the “Articles of Association”) and the Rules Governing the Listing of Securities on the Stock Exchange of Hong Kong Limited (the “Listing Rules”) and earnestly performed their duties of supervision as to the acts of the Directors and senior management of the Company. The main area of work of the Board of Supervisors in 2022 is summarised as follows:

### I. 監事會舉行的會議

於截至2022年12月31日止年度，監事會曾召開三次會議。

### I. MEETINGS CONDUCTED BY THE BOARD OF SUPERVISORS

The Board of Supervisors convened three meetings during the year ended 31 December 2022.

### II. 監事會工作

第四屆監事會的主要工作如下：

### II. WORK OF THE BOARD OF SUPERVISORS

The work of the fourth sessions of the Board of Supervisors mainly comprised of the followings:

#### 1. 檢查股東大會決議案執行情況

監事會通過監察及列席董事會會議及股東大會，對董事會及本公司高級管理層執行股東大會決議案的情況進行監督檢查。監事會認為，董事及本公司高級管理層已經按照股東大會的決議案，勤勉履行職責。在董事及本公司高級管理層履行職責期間，未有發現違反任何法律或法規或組織章程細則的情況，亦無發現任何損害本公司或股東利益的行為。

#### 1. Inspection over implementation of resolutions of the general meetings

The Board of Supervisors exercised supervision and inspection of the implementation of the resolutions in general meetings by the Board and the senior management of the Company through observation and attendance at the board meetings and general meetings. The Board of Supervisors is of the opinion that the Directors and senior management of the Company have diligently performed their duties in compliance with resolutions of the general meetings. No violation of any laws or regulations or the Articles of Association or any act which jeopardises the interests of the Company or Shareholders has been found in the performance of duties by the Directors and senior management of the Company.

## II. 監事會工作(續)

### 2. 檢查本集團依法運作情況

監事會定期對本集團在日常運作上依法及合理經營及管理進行監督，亦對董事會及本公司高級管理層的工作表現進行監督。監事會認為，本集團運作正常且規範，並遵守所有適用法律、法規、規則及組織章程細則。董事會成員及本集團高級管理層盡職勤勉，忠於職守，概無作出損害本集團或股東利益的行為。

### 3. 檢查本集團日常經營活動情況

監事會對本集團經營活動進行監督。監事會認為本集團已經建立完善的內部監控系統，大大改善內部工作流程的制定和執行，有效地控制各種經營風險。本集團的經營均遵守中國的法律、法規及組織章程細則。

## II. WORK OF THE BOARD OF SUPERVISORS

(Continued)

### 2. Inspection over legal compliance of the Group's operations

The Board of Supervisors exercised supervision on a regular basis over the legal compliance and rationality of the Group's operation and management in its ordinary works. It has also exercised supervision over work performance of the Board and senior management of the Company. The Board of Supervisors is of the opinion that the Group's operation is sound and rational, and is in compliance with all applicable laws, regulations and rules and the Articles of Association. The members of the Board and senior management of the Group have conscientiously and diligently performed their duties, and none of their acts would prejudice the interests of the Group or the Shareholders.

### 3. Inspection over the Group's daily operating activities

The Board of Supervisors exercised supervision over the Group's operating activities. The Board of Supervisors is of the opinion that the Group has a sound internal control system and has made a great progress in the formulation and implementation of its internal work procedures, thus effectively controlled its exposure to various operating risks. The Group's operation is in compliance with the PRC laws and regulations and the Articles of Association.

## II. 監事會工作(續)

### 4. 檢查本集團的財務狀況

監事會已核實本集團的2022年綜合財務報表，監督及檢查本集團執行相關財務政策及法規的情況以及本集團資產及財務收支的詳情。監事會認為，2022年綜合財務報表能公平反映本集團的財務狀況及經營業績。

展望未來，監事會將繼續嚴格遵守組織章程細則以及相關法律及法規，履行其職務，維護股東利益。

監事會主席  
彭加山

中國江蘇，2023年3月24日

## II. WORK OF THE BOARD OF SUPERVISORS

(Continued)

### 4. Inspection over the Group's financial condition

The Board of Supervisors has verified the Group's 2022 consolidated financial statements, supervised and inspected the Group's implementation of relevant financial policies and legislations as well as details on the Group's assets, financial income and expenditure. The Board of Supervisors is of the opinion that the consolidated financial statements for 2022 fairly reflected the Group's financial position and operating results.

Looking forward, the Board of Supervisors will continue to carry out its duties in strict compliance with the Articles of Association and the relevant laws and regulations and protect the interests of the Shareholders.

**Peng Jiashan**  
*Chairman of the Board of Supervisors*

Jiangsu, China, 24 March 2023



# 企業管治報告

## Corporate Governance Report

### 遵守企業管治守則

董事會致力秉持高水平的企業管治及商業道德，並確信這對提升投資者信心及給予股東最大回報而言至關重要。董事會不時檢討其企業管治常規，以符合持份者日益提高的期望、遵守日益嚴緊的監管規定，並履行其對卓越企業管治的承諾。

本公司已採納上市規則附錄十四所載企業管治守則（「**企業管治守則**」）內的守則條文，作為其本身的企業管治守則。董事會信納本公司於年內已遵守企業管治守則條文。本公司的主要企業管治常規概述如下。

### 董事會

董事會承諾為本公司提供有效及負責任的領導。董事必須個別及共同地為本公司及其股東的最佳利益真誠行事。董事會已成立四個董事委員會，分別為審核委員會、薪酬與考核委員會、提名委員會及戰略委員會（各為「**董事委員會**」及統稱「**該等董事委員會**」），以監察本公司不同範疇的事務。

董事會現時包括三名執行董事張德剛先生、張德強先生及馮麗麗女士，一名非執行董事張靜華女士，以及三名獨立非執行董事梁耀祖先生、俞建峰先生及鍾瑞峰先生。張德剛先生為董事會主席。

彼等的履歷詳情及（如適用）親屬關係載於本年報第19至28頁「董事、監事及高級管理層簡歷」一節。列明董事角色及職能以及獨立非執行董事身份的董事名單可於本公司網站及聯交所網站查閱。

### COMPLIANCE WITH CORPORATE GOVERNANCE CODE

The Board is committed to upholding a high standard of corporate governance and business ethics in the firm belief that they are essential for enhancing investors' confidence and maximising shareholders' returns. The Board reviews its corporate governance practices from time to time in order to meet the rising expectations of stakeholders, comply with increasingly stringent regulatory requirements and fulfill its commitment to excellence in corporate governance.

The Company has adopted the code provisions in the Corporate Governance Code (the "**CG Code**") as set out in Appendix 14 to the Listing Rules as its own code for corporate governance. The Board is satisfied that the Company has complied with the CG Code provisions for the Year. The key corporate governance practices of the Company is summarised below.

### BOARD OF DIRECTORS

The Board is committed to providing effective and responsible leadership for the Company. The Directors, individually and collectively, must act in good faith in the best interests of the Company and its Shareholders. The Board has established four Board committees, being the audit committee (the "**Audit Committee**"), the remuneration and appraisal committee (the "**Remuneration and Appraisal Committee**"), the nomination committee (the "**Nomination Committee**") and the strategic committee (the "**Strategic Committee**") (each a "**Board Committee**" and collectively the "**Board Committees**"), to oversee different areas of the Company's affairs.

The Board currently comprises three executive Directors, namely Mr. Zhang Degang, Mr. Zhang Deqiang and Ms. Feng Lili, one non-executive Director, namely, Ms. Zhang Jinghua, and three independent non-executive Directors, namely, Mr. Leung Yiu Cho, Mr. Yu Jianfeng and Mr. Zhong Ruifeng. Mr. Zhang Degang is the chairman of the Board.

Their biographical details and their family relationships (where applicable) are set out in the section headed "Biographies of Directors, Supervisors and Senior Management" on pages 19 to 28 in this annual report. A list of the Directors identifying their roles and functions and whether they are independent non-executive Directors are available on the Company's website and the Stock Exchange's website.

**董事會** (續)

執行董事兼董事會主席張德剛先生為張德強先生及張靜華女士(分別為本集團執行董事兼總經理以及非執行董事)的胞弟。除已披露者外，董事會成員之間並無任何其他財務、業務、親屬或其他重大／相關關係。

董事會制訂本集團的整體目標及策略，監察及評估其營運及財務表現，並審閱本集團的企業管治準則，亦就年度及中期業績、主要交易、董事委任或連任、投資政策、股息及會計政策等事宜作出決定。董事會已將執行其業務策略及管理本集團業務日常營運的權力及責任轉授予執行董事及高級管理層成員。董事會定期檢討所轉授的職能及權力，以確保有關轉授仍屬合適。

董事會亦負責制定、檢討及監察本集團的企業管治政策及常規以及遵守法律法規情況，以及董事及本公司高級管理層的培訓及持續專業發展。董事會亦審閱企業管治報告內的披露資料，以確保合規。

全體董事會成員可分別獨立接觸本集團的高級管理層，以履行彼等的職責。相關董事亦可要求徵詢獨立專業意見，以協助彼等履行職責，費用由本集團承擔。本公司於年內每月向全體董事提供有關本公司表現及財務狀況的最新資料，以便董事會整體及每名董事履行其職責。

全體董事須於首次獲委任時向董事會申報彼等同時在其他公司或機構擔任的董事或其他職務，有關利益申報每年及在有需要時更新。

**BOARD OF DIRECTORS** (Continued)

Mr. Zhang Degang, an executive Director and the chairman of the Board, is the brother of Mr. Zhang Deqiang and Ms. Zhang Jinghua, who are the executive Director and general manager, and the non-executive Director of the Group, respectively. Save as disclosed, there are no other financial, business, family or other material/relevant relationships among the members of the Board.

The Board sets the Group's overall objectives and strategies, monitors and evaluates its operating and financial performance and reviews the corporate governance standard of the Group. It also decides on matters such as annual and interim results, major transactions, Directors' appointments or re-appointments, investment policies, dividend and accounting policies. The Board has delegated the authority and responsibility for implementing its business strategies and managing the daily operations of the Group's businesses to the executive Directors and the members of senior management. The functions and powers that have been delegated are reviewed periodically by the Board to ensure that they remain appropriate.

The Board is also responsible for developing, reviewing and monitoring the policies and practices on corporate governance and legal and regulatory compliance of the Group, and the training and continuous professional development of the Directors and senior management of the Company. The Board also reviews the disclosures in the Corporate Governance Report to ensure compliance.

All Board members have separate and independent access to the Group's senior management to fulfill their duties. Independent professional advice can be sought to assist the relevant Directors to discharge their duties at the Group's expense upon their request. During the Year, all Directors are provided with monthly updates on the Company's performance and financial position to enable the Board as a whole and each Director to discharge their duties.

All Directors are required to declare to the Board upon their first appointment of directorships or other positions which they are concurrently holding at other companies or organisations. These interests are updated on an annual basis and when necessary.

### 獨立非執行董事的獨立性

獨立非執行董事的角色乃向董事會提供獨立及客觀的意見，為本集團提供足夠的制約及平衡，以保障股東及本集團整體利益。彼等於董事會及該等董事委員會上積極提供獨立客觀的見解。

本公司已遵照上市規則第3.10(1)及3.10A條委任三名獨立非執行董事，佔董事會人數超過三分之一。其中一名獨立非執行董事具備上市規則第3.10(2)條所規定的適當會計專業資格或相關財務管理專長。

各獨立非執行董事已根據上市規則第3.13條以書面形式向本公司提交其年度獨立性確認書。基於該等確認書的內容及在提名委員會的建議下，董事會認為全體獨立非執行董事均屬獨立人士，其獨立判斷不會受到任何關係的重大影響。

### 董事及高級職員的保險

本公司已就其董事及高級職員可能面對的法律行動作出適當的投保安排。

### INDEPENDENCE OF INDEPENDENT NON-EXECUTIVE DIRECTORS

The role of the independent non-executive Directors is to provide independent and objective opinions to the Board, giving adequate control and balances for the Group to protect the overall interests of the Shareholders and the Group. They serve actively on the Board and Board Committees to provide their independent and objective views.

In compliance with Rules 3.10(1) and 3.10A of the Listing Rules, the Company has appointed three independent non-executive Directors, representing more than one-third of the Board. One of the independent non-executive Directors has the appropriate professional qualifications in accounting or related financial management expertise as required by Rule 3.10(2) of the Listing Rules.

Each independent non-executive Director has submitted an annual confirmation in writing of his independence to the Company pursuant to Rule 3.13 of the Listing Rules. Based on the contents of such confirmations and upon the recommendations of the Nomination Committee, the Board considers that all independent non-executive Directors are independent and free of any relationship that could materially interfere with the exercise of their independent judgement.

### DIRECTORS' AND OFFICERS' INSURANCE

The Company has arranged appropriate insurance cover in respect of potential legal actions against its Directors and officers.

## 董事持續培訓及專業發展

全體董事均知悉彼等對股東承擔的責任，履行彼等的職責時已傾注其關注、技術及勤勉，致力發展本集團。每名新任董事均獲提供簡介，確保其對本集團的業務及營運有適當瞭解，並充分理解其於適用規則及規定下身為董事的職責及責任。

為遵守企業管治守則的守則條文C.1.4並確保合規，以及加深彼等對良好企業管治常規的認識，董事於年內參與以下持續專業發展：

## DIRECTORS' CONTINUOUS TRAINING AND PROFESSIONAL DEVELOPMENT

All Directors are aware of their responsibilities to the Shareholders and have exercised their duties with care, skill and diligence, in pursuit of the development of the Group. Every newly appointed Director receives an induction to ensure that he/she has a proper understanding of the business and operations of the Group and that he/she is fully aware of his/(her) duties and responsibilities as a director under applicable rules and requirements.

In compliance with the code provision C.1.4 of the CG Code and to ensure compliance and enhance their awareness of good corporate governance practices, the Directors have participated in the following continuous professional development in the Year:

### 由專業機構舉辦的培訓

### Training organised by professional organisation

董事姓名	Name of Directors	
<b>執行董事</b>	<b>Executive Directors</b>	
張德剛先生	Mr. Zhang Degang	✓
張德強先生	Mr. Zhang Deqiang	✓
馮麗麗女士 (於2022年6月17日獲委任)	Ms. Feng Lili (appointed on 17 June 2022)	✓
<b>非執行董事</b>	<b>Non-executive Directors</b>	
張靜華女士	Ms. Zhang Jinghua	✓
<b>獨立非執行董事</b>	<b>Independent Non-executive Directors</b>	
梁耀祖先生	Mr. Leung Yiu Cho	✓
俞建峰先生	Mr. Yu Jianfeng	✓
鍾瑞峰先生	Mr. Zhong Ruifeng	✓

附註：本公司已從各董事處收到關於參與持續專業培訓的確認函。

Note: The Company has received from each of the Directors the confirmations on taking continuous professional training.

## 主席及行政總裁

董事會主席與行政總裁的角色已有區分，並非由一人同時兼任，以確保更有效的制衡，從而達到更良好的企業管治。張德剛先生擔任董事會主席一職，主要負責本集團整體策略、規劃及業務發展。張德強先生擔任本集團總經理，主要負責本集團營運。

## 董事委員會

董事會獲得該等董事委員會（包括審核委員會、提名委員會、薪酬與考核委員會及戰略委員會）支援。各董事委員會均有經董事會批准的明確書面職權範圍，涵蓋其職務、權力及職能。審核委員會、提名委員會及薪酬與考核委員會職權範圍於本公司網站及聯交所網站可供查閱。

所有該等董事委員會均獲提供足夠資源以履行其職責，包括於需要時取得管理層或專業人士的意見。

### (i) 審核委員會

審核委員會已遵照企業管治守則成立，設有職權範圍，由三名董事組成，分別為梁耀祖先生（獨立非執行董事）、俞建峰先生（獨立非執行董事）及鍾瑞峰先生（獨立非執行董事）。梁耀祖先生具備適當專業資格及會計事務經驗，獲委任為審核委員會主席。

審核委員會的主要職責是協助董事會就財務匯報制度、風險管理及內部監控系統是否有效及維持與本集團外聘核數師關係提供獨立意見、監督審核過程，以及履行董事會委派的其他職責及責任，其中包括審閱本集團的中期及年度報告。

## CHAIRMAN AND CHIEF EXECUTIVE OFFICER

The roles of the chairman of the Board and chief executive officer are separate and are not performed by the same individual as this ensures better checks and balances and hence better corporate governance. Mr. Zhang Degang holds the position of the chairman of the Board, who is primarily responsible for the overall strategies, planning and business development of the Group. Mr. Zhang Deqiang serves as the general manager of the Group, who is primarily responsible for the operations of the Group.

## BOARD COMMITTEES

The Board is supported by a number of the Board Committees, including the Audit Committee, Nomination Committee, Remuneration and Appraisal Committee and Strategic Committee. Each Board Committee has its defined and written terms of reference approved by the Board covering its duties, powers and functions. The terms of reference of the Audit Committee, Nomination Committee and Remuneration and Appraisal Committee are available on the Company's website and the Stock Exchange's website.

All Board Committees are provided with sufficient resources to discharge their duties, including access to management or professional advice if considered necessary.

### (i) Audit Committee

The Audit Committee was established with terms of reference in compliance with the CG Code. The Audit Committee consists of three Directors, namely Mr. Leung Yiu Cho (independent non-executive Director), Mr. Yu Jianfeng (independent non-executive Director) and Mr. Zhong Ruifeng (independent non-executive Director). Mr. Leung Yiu Cho, who has appropriate professional qualifications and experience in accounting matters, was appointed as the chairman of the Audit Committee.

The principal responsibilities of the Audit Committee are to assist the Board in providing an independent view of the effectiveness of the financial reporting system, risk management and internal control systems, relationship with external auditor of the Group, overseeing the audit process and performing other duties and responsibilities as assigned by the Board. These include reviewing the Group's interim and annual reports.

## 董事委員會 (續)

### (i) 審核委員會 (續)

年內，審核委員會已(其中包括)審閱本集團截至2022年6月30日止六個月及截至2022年12月31日止年度的綜合財務報表(包括本集團採納的會計原則及常規)、外聘核數師所編製的報告(當中涵蓋審核過程中的主要調查結果)、外聘核數師的甄選及委任以及本集團風險管理及內部監控系統。

於本年度結束後，審核委員會已審閱年內的綜合財務報表。

年內，審核委員會已舉行四次會議。個別委員會成員的出席紀錄載列如下：

#### 成員姓名

梁耀祖先生

俞建峰先生

鍾瑞峰先生

(於2022年4月20日獲委任)

#### Name of member

Mr. Leung Yiu Cho

Mr. Yu Jianfeng

Mr. Zhong Ruifeng

(appointed on 20 April 2022)

#### 出席／會議次數

#### Attendance/

#### Number of Meetings

4/4

4/4

3/3

### (ii) 薪酬與考核委員會

薪酬與考核委員會已遵照企業管治守則成立，設有職權範圍，由三名董事組成，分別為俞建峰先生(獨立非執行董事)、鍾瑞峰先生(獨立非執行董事)及張德強先生(執行董事)。俞建峰先生為薪酬與考核委員會主席。

## BOARD COMMITTEES (Continued)

### (i) Audit Committee (Continued)

During the Year, the Audit Committee has, inter alia, reviewed the consolidated financial statements of the Group for the six months ended 30 June 2022 and for the year ended 31 December 2022, respectively, including the accounting principles and practices adopted by the Group, the report prepared by the external auditor covering major findings in the course of the audit, the selection and appointment of the external auditor as well as the risk management and internal control systems of the Group.

Subsequent to the end of the Year, the Audit Committee has reviewed the consolidated financial statements for the Year.

During the Year, four meetings of the Audit Committee were held. The attendance records of individual committee members are set out below:

### (ii) Remuneration and Appraisal Committee

The Remuneration and Appraisal Committee was established with terms of reference in compliance with the CG Code. The Remuneration and Appraisal Committee comprises three Directors, namely Mr. Yu Jianfeng (independent non-executive Director), Mr. Zhong Ruifeng (independent non-executive Director) and Mr. Zhang Deqiang (executive Director). Mr. Yu Jianfeng is the chairman of the Remuneration and Appraisal Committee.

**董事委員會** (續)

**(ii) 薪酬與考核委員會** (續)

薪酬與考核委員會的主要職責是檢討全體董事及高級管理層的整體薪酬架構及政策以及執行董事及高級管理層的特定薪酬待遇，就制定此等薪酬政策設立正規而具透明度的程序，並就以上事項向董事會提出建議。概無董事參與有關其本身薪酬的討論。本公司的薪酬政策目標是根據業務需要及行業慣例維持公平及具競爭力的薪酬方案。本公司因應市場水平、各董事的工作量、表現、職責、工作難度及本集團表現等因素，釐定向董事會成員支付的薪酬及袍金水平。

年內，薪酬與考核委員會已(其中包括)檢討有關董事及本公司高級管理層的薪酬政策及架構以及執行董事及高級管理層的特定薪酬待遇，評價執行董事的表現，審批執行董事服務合約的條款，並向董事會提出建議。

年內，薪酬與考核委員會已舉行一次會議。個別委員會成員的出席紀錄載列如下：

**BOARD COMMITTEES** (Continued)

**(ii) Remuneration and Appraisal Committee** (Continued)

The principal responsibilities of the Remuneration and Appraisal Committee are to review and make recommendations to the Board on the overall remuneration structure and policy for all Directors and senior management as well as the specific remuneration packages for the executive Directors and senior management and on the establishment of a formal and transparent process for developing such remuneration policy. No Director takes part in any discussion on his own remuneration. The Company's objective for its remuneration policy is to maintain fair and competitive packages based on business requirements and industry practice. In order to determine the level of remuneration and fees paid to the members of the Board, market rates and factors such as each Director's workload, performance, responsibility, job complexity and the Group's performance are taken into account.

During the Year, the Remuneration and Appraisal Committee has, inter alia, reviewed the remuneration policy and structure relating to the Directors and senior management of the Company as well as the specific remuneration packages for the executive Directors and senior management, assessed the performance of executive directors, approved the terms of executive directors' service contracts and made recommendations to the Board.

During the Year, one meeting of the Remuneration and Appraisal Committee was held. The attendance records of individual committee members are set out below:

成員姓名	Name of member	出席／會議次數 Attendance/ Number of Meetings
張德強先生	Mr. Zhang Deqiang	1/1
俞建峰先生	Mr. Yu Jianfeng	1/1
鍾瑞峰先生	Mr. Zhong Ruifeng	1/1

**董事委員會** (續)

**(ii) 薪酬與考核委員會** (續)

年內按金額範圍劃分的本集團董事、監事及高級管理層成員薪酬載列如下：

**薪酬範圍 (港元)**

**Remuneration bands (HK\$)**

**人數**

**Number of persons**

零至250,000

Nil to 250,000

5

250,000至500,000

250,000 to 500,000

1

500,000至1,000,000

500,000 to 1,000,000

3

**(iii) 提名委員會**

提名委員會已遵照企業管治守則成立，設有職權範圍，由三名董事組成，分別為張德剛先生（執行董事）、俞建峰先生（獨立非執行董事）及鍾瑞峰先生（獨立非執行董事）。張德剛先生為提名委員會主席。

提名委員會的主要職責為至少每年檢討董事會的組成，包括其架構、人數及多元性，以確保董事會具備適合本集團業務所需的均衡專長、技能及經驗。提名委員會亦負責考慮及向董事會推薦具備合適資格可擔任董事會成員的人士、監察董事繼任安排及評核獨立非執行董事的獨立性。提名委員會在物色具備合適資格可擔任董事會成員的人選時，亦會考慮董事會多元化政策，而董事會將每年檢討董事會多元化政策的實施及成效，為實施董事會多元化政策訂立可計量目標並加以檢討，以及監察達成有關目標的進度。

**BOARD COMMITTEES** (Continued)

**(ii) Remuneration and Appraisal Committee** (Continued)

The remuneration of the members of the Directors, supervisors and the senior management of the Group by band for the Year is set out below:

**(iii) Nomination Committee**

The Nomination Committee was established with terms of reference in compliance with the CG Code and comprises three Directors, namely Mr. Zhang Degang (executive Director), Mr. Yu Jianfeng (independent non-executive Director) and Mr. Zhong Ruifeng (independent non-executive Director). Mr. Zhang Degang is the chairman of the Nomination Committee.

The principal responsibilities of the Nomination Committee are to review the composition of the Board, including its structure, size and diversity, at least annually to ensure that it has a balance of expertise, skills and experience appropriate to the requirements of the business of the Group. It is also responsible to consider and recommend to the Board any suitably qualified person to become a member of the Board, monitor the succession planning of Directors and assess the independence of independent non-executive Directors. The Nomination Committee will also give consideration to the board diversity policy (the “**Board Diversity Policy**”) when identifying suitable qualified candidates to become the members of the Board, and the Board will review the implementation and effectiveness of the Board Diversity Policy on an annual basis, so as to develop and review measurable objectives for implementing the Board Diversity Policy and to monitor the progress on achieving these objectives.



### 董事委員會 (續)

#### (iii) 提名委員會 (續)

董事會於2015年3月採納董事會多元化政策。本公司明白及信納董事會多元化能提升表現質素的裨益。甄選人選將以一系列多元化範疇為基準，包括但不限於性別、年齡、文化及教育背景、種族、專業經驗、技能、知識及服務任期。最終將按人選的長處及可為董事會帶來的貢獻而作決定。

董事會已於2018年8月24日採納提名政策，載列本公司甄選董事會成員潛在入選的提名準則及程序。該提名政策有助本公司實施董事會多元化，並提升董事會效能及企業管治水平。

於評估某一入選是否合適時，本公司將綜合衡量資格、技能、誠信及經驗等因素。獨立非執行董事人選更必須符合上市規則第3.13條所載的獨立性標準。由於在甄選人選時，須保持董事會多元化的關鍵特色，故將從一系列多元化角度考慮，包括但不限於性別、年齡、文化及教育背景或專業經驗。

物色董事會成員潛在入選的程序及過程如下：

- (1) 通過董事會成員、專業獵頭公司及本公司股東的推薦發掘潛在入選；
- (2) 按照既定甄選準則，透過檢視履歷、進行背景調查等方法評核入選；
- (3) 審視入圍人選的履歷並進行面試；及
- (4) 向董事會推薦獲選人士。

### BOARD COMMITTEES (Continued)

#### (iii) Nomination Committee (Continued)

The Board adopted the Board Diversity Policy in March 2015. The Company recognises and embraces the benefits of having a diverse Board to enhance the quality of its performance. Selection of candidates will be based on a range of diversity perspectives, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills, knowledge and length of service. The ultimate decision will be based on merit and contribution that the selected candidates will bring to the Board.

The Board has adopted the nomination policy (the “**Nomination Policy**”) on 24 August 2018 which sets out the nomination criteria and procedures for the Company to select candidate(s) for possible inclusion in the Board. The Nomination Policy could assist the Company to achieve board diversity in the Company and enhance the effectiveness of the Board and its corporate governance standard.

When assessing the suitability of a candidate, factors such as the qualifications, skills, integrity and experience will be taken into consideration as a whole. In the case of independent non-executive Directors, they must further satisfy the independence criteria set out in Rule 3.13 of the Listing Rules. Since the selection of candidates should ensure that diversity remains a central feature of the Board, a range of diverse perspectives, including but not limited to gender, age, cultural and educational background, or professional experience would be considered.

The procedure and process to identify potential candidates for the Board would be as follows:

- (1) identifying potential candidates, including recommendations from the Board members, professional search firms and the shareholders of the Company;
- (2) evaluating the candidates based on the approved selection criteria through methods such as reviewing the resume and conducting background checks;
- (3) reviewing the profiles of the shortlisted candidates and interviewing them; and
- (4) making recommendations to the Board on the selected candidates.

## 董事委員會 (續)

### (iii) 提名委員會 (續)

該提名政策亦列出董事會繼任計劃，以評估董事會是否需要設立新席位或會否因董事的辭任、退休、身故及其他情況而出現空缺，並按需要預先物色人選。本公司將定期檢討該提名政策。

年內，提名委員會已(其中包括)檢討董事會的架構、人數及組成，並已評核獨立非執行董事的獨立性。

年內，提名委員會已舉行兩次會議。個別委員會成員的出席紀錄載列如下：

## BOARD COMMITTEES (Continued)

### (iii) Nomination Committee (Continued)

The Nomination Policy also includes the Board succession plan to assess whether vacancies on the Board would be created or expected due to the Directors' resignation, retirement, death and other circumstances and to identify candidates in advance if necessary. The Nomination Policy will be reviewed on a regular basis.

During the Year, the Nomination Committee has, inter alia, reviewed the structure, size and composition of the Board and assessed the independence of the independent non-executive Directors.

During the Year, two meeting of the Nomination Committee was held. The attendance records of individual committee members are set out below:

成員姓名	Name of member	出席／會議次數 Attendance/ Number of Meetings
張德剛先生	Mr. Zhang Degang	2/2
俞建峰先生	Mr. Yu Jianfeng	2/2
鍾瑞峰先生	Mr. Zhong Ruifeng	2/2

### (iv) 戰略委員會

戰略委員會已告成立，設有職權範圍，由三名董事組成，分別為張德剛先生(執行董事)、張德強先生(執行董事)及梁耀祖先生(獨立非執行董事)。張德剛先生為戰略委員會主席。

戰略委員會的主要職責是就本公司的長期發展策略向董事會提出建議。

年內，戰略委員會已(其中包括)檢討本公司的融資計劃及長期發展，並就此提供建議。

### (iv) Strategic Committee

The Strategic Committee was established with terms of reference and comprises three Directors, namely Mr. Zhang Degang (executive Director), Mr. Zhang Deqiang (executive Director) and Mr. Leung Yiu Cho (independent non-executive Director). Mr. Zhang Degang is the chairman of the Strategic Committee.

The primary function of the Strategic Committee is to make recommendations to the Board on the long-term development strategies of the Company.

During the Year, the Strategic Committee has, inter alia, reviewed the financing plans and long term development of the Company and given suggestions accordingly.

### 董事委員會 (續)

#### (iv) 戰略委員會 (續)

年內，戰略委員會已舉行一次會議。個別委員會成員的出席紀錄載列如下：

成員姓名	Name of member	出席／會議次數 Attendance/ Number of Meetings
張德剛先生	Mr. Zhang Degang	1/1
張德強先生	Mr. Zhang Deqiang	1/1
梁耀祖先生	Mr. Leung Yiu Cho	1/1

### 企業管治職能

董事會負責履行企業管治守則的守則條文A.2.1所載的職能。

董事會已檢討本公司的企業管治政策及常規、董事及高級管理層的培訓及持續專業發展、本公司在遵守法律及監管規定方面的政策及常規、遵守上市規則附錄十(「標準守則」)的情況、本公司遵守企業管治守則的情況以及在本企業管治報告所作的披露。

### 確保董事會有足夠獨立意見的機制

董事會肯定董事會的獨立性為良好企業管治的關鍵。本公司已落實機制，以確保董事會擁有獨立性強的元素，概述如下：

#### (i) 董事會組成

董事會致力確保委任至少三名獨立非執行董事及至少三分之一董事會成員為獨立非執行董事(或上市規則不時可能規定的更高門檻)。

除遵守上市規則有關若干董事會委員會組成的規定外，獨立非執行董事將於切實可行情況下獲委任加入其他董事會委員會，以確保可得到獨立的意見。

### BOARD COMMITTEES (Continued)

#### (iv) Strategic Committee (Continued)

During the Year, one meeting of the Strategic Committee was held. The attendance records of individual committee members are set out below:

### CORPORATE GOVERNANCE FUNCTIONS

The Board is responsible for performing the functions set out in the code provision A.2.1 of the CG Code.

The Board has reviewed the Company's corporate governance policies and practices, training and continuous professional development of the Directors and senior management, and the Company's policies and practices on compliance with legal and regulatory requirements, the compliance of Appendix 10 to the Listing Rules (the "Model Code"), and the Company's compliance with the CG Code and disclosure in this Corporate Governance Report.

### MECHANISM ENSURING SUFFICIENT INDEPENDENCE VIEWS TO THE BOARD

The Board recognises Board independence is critical to good corporate governance. The Company has put in place the mechanisms to ensure a strong independence element on the Board, which are summarised below:

#### (i) Board Composition

The Board endeavours to ensure the appointment of at least three independent non-executive Directors and at least one-third of the Board members being independent non-executive Directors (or such higher threshold as may be required by the Listing Rules from time to time).

Apart from complying with the requirements prescribed by the Listing Rules as to the composition of certain Board committees, independent non-executive Directors will be appointed to other Board committees as far as practicable to ensure independent views are available.

**(ii) 獨立性評估**

提名委員會恪守提名政策及上市規則所載有關提名及委任獨立非執行董事的獨立性評估標準。

各獨立非執行董事本人的個人資料如出現可能嚴重影響其獨立性的變動時，亦須於切實可行情況下儘快知會本公司。

提名委員會獲授權每年參照上市規則所載的獨立性標準評估所有獨立非執行董事的獨立性，以確保彼等可持續運用獨立判斷。

**(iii) 決策**

所有董事（包括獨立非執行董事）可向管理層索取有關董事會會議討論事項的進一步資料及文件。彼等亦可向本公司的公司秘書尋求協助及（如有需要）尋求外部專業顧問的獨立意見，費用由本公司承擔。

所有董事（包括獨立非執行董事）不得就批准有關董事或其任何緊密聯繫人有重大利益的任何合約或安排的任何董事會決議案投票或計入法定人數。

董事會每年檢討上述機制的實行情況，認為上述機制已妥善地實行。

**(ii) Independence Assessment**

The Nomination Committee shall strictly adhere to the nomination policy and the independence assessment criteria as set out in the Listing Rules with regard to the nomination and appointment of independent non-executive Directors.

Each independent non-executive Director is also required to inform the Company as soon as practicable if there is any change in his own personal particulars that may materially affect his independence.

The Nomination Committee is mandated to assess annually the independence of all independent non-executive Directors by reference to the independence criteria as set out in the Listing Rules to ensure that they can continually exercise independent judgement.

**(iii) Decision Making**

All Directors (including independent non-executive Directors) are entitled to seek further information and documentation from the management on the matters to be discussed at board meetings. They can also seek assistance from the Company's company secretary and, where necessary, independent advice from external professional advisers at the Company's expense.

All Directors (including independent non-executive Directors) shall not vote or be counted in the quorum on any board resolution approving any contract or arrangement in which such Director or any of his close associates has a material interest.

The Board had made an annual review on the implementation of the abovementioned mechanisms and was of the view that the abovementioned mechanisms had been satisfactorily implemented.

### 董事會議事程序

根據組織章程細則，董事會每年須舉行至少四次由董事會主席召開及主持的董事會會議。董事會定期會議須發出至少十四日通知，而特別董事會會議通知須於會議日期五日前寄發。該通知須列明所召開董事會會議的時間、地點及方式，而議程及隨附董事會文件須於相關會議舉行最少三日前寄發予全體董事。

董事會會議的法定人數至少為董事總數的一半。董事可親身出席董事會會議，或以書面形式委任另一董事為其受委代表出席董事會會議。董事會秘書負責編製及備存董事會會議紀錄，並確保該等會議紀錄可供任何董事查閱。

年內，董事會已舉行五次會議，出席紀錄載列如下：

### BOARD PROCEEDINGS

Pursuant to the Articles of Association, the Board is required to hold at least four Board meetings each year, to be convened and hosted by the chairman of the Board. A notice of at least fourteen days shall be dispatched for a regular Board meeting while the notice of an extraordinary Board meeting shall be despatched five days prior to the date of the meeting. The notice shall state the time, venue and means by which the Board meeting will be convened, and an agenda and accompanying board papers shall be sent to all the Directors at least three days before the relevant meeting.

The quorum for a Board meeting is the presence of at least half of the total number of the Directors. A Director may attend the Board meeting in person, or appoint another Director in writing as his proxy to attend the Board meeting. The secretary to the Board is responsible for preparing and keeping the minutes of Board meetings and ensuring that such minutes are available for inspection by any Director.

During the Year, five Board meetings were held and the attendance records are set out below:

董事姓名	Name of director	出席／會議次數 Attendance/ Number of Meetings
張德剛先生	Mr. Zhang Degang	5/5
張德強先生	Mr. Zhang Deqiang	5/5
馮麗麗女士 (於2022年6月17日獲委任)	Ms. Feng Lili (appointed 17 June 2022)	3/3
張靜華女士	Ms. Zhang Jinghua	5/5
梁耀祖先生	Mr. Leung Yiu Cho	5/5
俞建峰先生	Mr. Yu Jianfeng	5/5
鍾瑞峰先生	Mr. Zhong Ruifeng	5/5

## 股東大會

年內，本公司已召開一次股東週年大會。該會議已於2022年6月17日舉行，出席紀錄載列如下：

## GENERAL MEETINGS

During the Year, the company convened one annual general meeting of the Company. The meeting was held on 17 June 2022 and the attendance record is set out below:

董事姓名	Name of director	出席／會議次數 Attendance/ Number of Meetings
張德剛先生	Mr. Zhang Degang	1/1
張德強先生	Mr. Zhang Deqiang	1/1
馮麗麗女士 (於2022年6月17日獲委任)	Ms. Feng Lili (appointed on 17 June 2022)	N/A 不適用
張靜華女士	Ms. Zhang Jinghua	1/1
梁耀祖先生	Mr. Leung Yiu Cho	1/1
俞建峰先生	Mr. Yu Jianfeng	1/1
鍾瑞峰先生	Mr. Zhong Ruifeng	1/1

## 委任及重選董事

所有非執行董事及獨立非執行董事乃按三年指定任期委任。

## APPOINTMENT AND RE-ELECTION OF DIRECTORS

All non-executive Directors and independent non-executive Directors are appointed for a specific term of three years.

根據組織章程細則，董事須於本公司股東大會上接受重選，任期為三年，並可獲重選。本公司已就委任新董事實施一套有效程序。提名委員會須按照相關法律法規及組織章程細則的條文，在顧及本公司的實際情況後，考慮董事的甄選準則、甄選程序及任期，並記錄及提交決議案予董事會批准。所有新提名的董事均須經股東大會選舉及批准。

Pursuant to the Articles of Association, Directors shall be subject to election at the Company's general meetings with a term of office of three years and may be re-elected. The Company has implemented a set of effective procedures for the appointment of new Directors. The Nomination Committee shall, in accordance with provisions of the relevant laws and regulations and the Articles of Association, take into account the practical situations of the Company, consider the selection criteria, selection procedures and terms of office of the Directors, and record and submit the resolutions to the Board for approval. All newly nominated Directors are subject to election and approval at general meetings.

### 委任及重選董事 (續)

除馮麗麗女士外，各董事已於2021年6月18日舉行的本公司股東週年大會上接受重選，任期為三年。

馮麗麗女士於2022年6月17日舉行的本公司股東週年大會上獲委任，任期至本公司第四屆董事會任期結束當日為止。

### 監事會

監事會由三名成員組成。員工代表監事楊靜華女士由僱員推選，而其他監事則由本公司股東推選。各監事已與本公司訂立服務合約，任期自上市日期起初步為期三年。所有現任監事已於2021年6月18日舉行的本公司股東週年大會上接受重選，任期為三年。監事會的職能及職責包括但不限於：審閱及核實財務報告，如有任何疑問，委任執業會計師及執業核數師重新稽核本公司的財務資料；調查本公司已終止異常經營狀況的時間；監督董事及高級管理人員的表現，並監察彼等在履行職責時有否違反法律、法規及組織章程細則；要求董事及高級管理人員糾正損害本公司利益的行動；以及行使組織章程細則賦予彼等的其他權利。

### APPOINTMENT AND RE-ELECTION OF DIRECTORS

(Continued)

Except Ms. Feng Lili, each of the Directors has been re-elected for a term of three years at the annual general meeting of the Company held on 18 June 2021.

Ms. Feng Lili was appointed at the annual general meeting of the Company held on 17 June 2022 and ending on the date of the conclusion of the fourth session of the Board of the Company.

### BOARD OF SUPERVISORS

The Board of Supervisors consists of three members. The employee representative supervisor, namely Ms. Yang Jinghua, was elected by employees, and the other supervisors were elected by the shareholders of the Company. Each of the supervisors has entered into a service contract with the Company for an initial term of three years commencing from the Listing Date. All of the current supervisors have been re-elected for a term of three years at the annual general meeting of the Company held on 18 June 2021. The functions and duties of the Board of Supervisors include, but are not limited to: reviewing and verifying financial reports and, if in doubt, appointing certified public accountants and practicing auditors to re-examine the Company's financial information; investigate when an unusual operation situation of the Company is discontinued; supervising the performance of the Directors and senior management members, and monitoring whether they had acted in violation of the laws, regulations and Articles of Association in the performance of their duties; requesting the Directors and senior management members to rectify actions which are detrimental to the Company's interests; and exercising other rights given to them under the Articles of Association.

## 公司秘書

本公司與外聘服務供應商何詠欣女士（「**何女士**」）訂有服務合約，彼獲委任為本公司的公司秘書（「**公司秘書**」）。董事會主席兼執行董事張德剛先生為何女士於本公司的主要企業聯絡人。

作為公司秘書，何女士於支援董事會方面擔當重任，確保董事會成員間有效交流資訊，以及董事會政策及程序得到遵守。何女士負責就企業管治事宜向董事會提供意見，亦應安排董事的入職培訓及專業發展。年內，公司秘書已藉接受不少於15小時的相關專業培訓，遵守上市規則第3.29條項下的相關專業培訓規定。

## 遵守董事進行證券交易的標準守則

本公司已採納標準守則所載的上市發行人董事進行證券交易的標準守則作為本公司董事及監事進行證券交易的行為守則。經本公司向全體董事及監事作出特定查詢後，本公司各董事及監事已確認，彼於年內一直全面遵守標準守則所載的規定標準。董事會認為於截至2022年12月31日止年度內一直全面遵守標準守則。

因受聘於本公司而可能管有有關本公司證券的內幕消息的任何本公司僱員或任何本公司附屬公司董事或僱員，亦已被要求於標準守則禁止其買賣本公司證券時，不要進行任何買賣，猶如彼為一名董事。

## COMPANY SECRETARY

The Company has engaged in a service contract with an external service provider, namely Ms. Ho Wing Yan (“**Ms. Ho**”), who was appointed as the company secretary of the Company (the “**Company Secretary**”). Mr. Zhang Degang, the chairman of the Board and executive Director, is the primary corporate contact person of the Company with Ms. Ho.

Being the Company Secretary, Ms. Ho plays an important role in supporting the Board by ensuring good information flow within the Board and that the Board policies and procedures are followed. Ms. Ho is responsible for advising the Board on corporate governance matters and should also facilitate induction and professional development of Directors. During the Year, the Company Secretary has complied with the relevant professional training requirement under Rule 3.29 of the Listing Rules by undertaking not less than 15 hours of relevant professional training during the year.

## COMPLIANCE WITH MODEL CODE FOR SECURITIES TRANSACTIONS BY DIRECTORS

The Company has adopted the Model Code for Securities Transactions by Directors of Listed Issuers as set out in the Model Code as the code of conduct regarding securities transactions by the Directors and supervisors of the Company. Upon making specific enquiries of all the Directors and supervisors of the Company, each of the Directors and supervisors of the Company confirmed that he/she has fully complied with the required standards set out in the Model Code throughout the Year. The Board is of the opinion that the Model Code has been fully complied with during the year end 31 December 2022.

Any employee of the Company or director or employee of any subsidiary of the Company who, because of their office in the Company, are likely to be in possession of inside information in relation to the securities of the Company, have also been requested not to deal in securities of the Company when he would be prohibited from dealing by the Model Code as if he were a Director.



### 風險管理及內部監控

年內，審核委員會已與本公司管理層討論與本集團風險管理及內部監控有關的事宜。董事會已遵守企業管治守則所載有關風險管理及內部監控的守則條文。董事會有整體責任評估及釐定本集團為達成戰略目標所願承擔的風險性質及程度，並維持本集團適當及有效的風險管理及內部監控系統。該等系統旨在管理未能達成業務目標的風險，而且只能就不會有重大的失實陳述或損失作出合理而非絕對的保證。

本公司管理層已在營運、財務及風險控制方面設立一套全面政策、標準及程序，以保障資產不會在未經授權的情況下遭使用或處置；妥善保存會計紀錄；保證財務資料真實可靠，對防範可能發生的欺詐及錯誤提供令人滿意的保證。

董事會持續每年監察本公司的風險管理及內部監控系統。年內已對本集團的風險管理及內部監控系統的有效性進行年末檢討，而經審核委員會審閱後，董事會認為風險管理及內部監控系統被視為有效及足夠。檢討過程中已進行自我評估及全面風險評估調查。本公司亦設有內部審核機制，以就系統的足夠性及有效性進行分析及獨立評估，訂有程序以確保資料保密及管理實質或潛在的利益衝突，並設計嚴密的內部架構，防範不當使用內幕消息及避免利益衝突。

### RISK MANAGEMENT AND INTERNAL CONTROL

During the Year, the Audit Committee has discussed with the management of the Company the matters relating to risk management and internal control of the Group. The Board complied with the code provisions on risk management and internal control as set out in the CG code. The Board has overall responsibility for evaluating and determining the nature and extent of the risks it is willing to take in achieving the Group's strategic objectives, and maintaining appropriate and effective risk management and internal control systems for the Group. The systems are designed to manage the risk of failure to achieve business objectives, and can only provide reasonable and not absolute assurance against material misstatement or loss.

The management of the Company has established a set of comprehensive policies, standards and procedures in areas of operational, financial and risk controls for safeguarding assets against unauthorised use or disposition; for maintaining proper accounting records; and for ensuring the reliability of financial information to achieve a satisfactory level of assurance against the likelihood of the occurrence of fraud and errors.

The Board has overseen the Company's risk management and internal control systems on an annual and ongoing basis. A year end review of the effectiveness of the Group's risk management and internal control systems has been conducted for the Year and upon the review by the Audit Committee, the Board was of the view that the risk management and internal control systems are considered to be effective and adequate. Self-assessment and comprehensive risk assessment surveys have been conducted during the review. The Company also has an internal audit function to carry out the analysis and independent appraisal of the adequacy and effectiveness of the systems, and has procedures in place to keep information confidential and manage actual or potential conflicts of interest. Stringent internal structures have been designed to prevent the misuse of inside information and avoid conflicts of interest.

## 風險管理及內部監控(續)

全體董事以及可接觸及監察本集團資料的僱員有責任採取適當的防範工作，防止濫用或不當使用該等資料。本集團的僱員嚴禁利用內幕消息謀取個人利益。

董事會亦有責任按照上市規則以公告及通函形式向股東及公眾發佈任何內幕消息。

## 財務報告

董事明白本身有責任根據香港會計師公會頒佈的香港財務報告準則及香港公司條例(第622章)的披露規定編製本公司的綜合財務報表，以令綜合財務報表真實而中肯地反映本集團於年內的事務狀況、業績及現金流量。本公司已根據審慎合理的判斷及估計，選擇並貫徹採用合適的會計政策。董事會認為本集團具備充足資源於可見未來繼續經營業務，且並不知悉可能影響本集團業務或導致對本集團持續經營能力構成疑慮的事件或狀況所涉的任何重大不確定因素。

本公司外聘核數師羅兵咸永道會計師事務所就財務報告所承擔的責任，載於本年報「獨立核數師報告」一節。

## RISK MANAGEMENT AND INTERNAL CONTROL

(Continued)

All Directors and those employees who could have access to, and monitor, the information of the Group are responsible for making appropriate precautions to prevent abuse or misuse of such information. Employees of the Group are prohibited from using inside information for their own benefit.

The Board is also vested with the responsibility to disseminate to the Shareholders and the public any inside information in the form of announcements and circulars, in accordance with the Listing Rules.

## FINANCIAL REPORTING

The Directors acknowledge their responsibility to prepare the Company's consolidated financial statements which give a true and fair view of the Group's state of affairs, results and cash flows for the Year and in accordance with the Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants, and the disclosure requirements of the Hong Kong Companies Ordinance (Cap. 622). The Company has selected appropriate accounting policies and has applied them consistently based on prudent and reasonable judgments and estimates. The Board considers that the Group has adequate resources to continue in business for the foreseeable future and is not aware of any material uncertainties relating to any events or conditions that may affect the business of the Group or cast doubts on its ability to continue as going concern.

The responsibility of PricewaterhouseCoopers, the Company's external auditor, with respect to financial reporting is set out in the section headed "Independent Auditor's Report" in this annual report.

## 外聘核數師及核數師酬金

羅兵咸永道會計師事務所已獲委任為本公司外聘核數師。年內，就羅兵咸永道會計師事務所為本集團提供審計服務而已付或應付的費用為人民幣1,490,000元，並無提供非審計服務。

於回顧年內，董事會與審核委員會之間對外聘核數師的甄選及委任並無分歧。

## 董事會多元化

本公司自覺地維持董事會多元化，董事會中女性成員人數合適，女性成員不得少於一名(即時生效)，人數於未來五年可能進一步增加。年內及於年報日期，本公司七名董事的其中兩名為女性，佔董事會29%。董事會認為，本公司於期內已達到董事會性別多元化，日後亦將繼續實行董事會多元化政策，以提升董事會整體表現及決策效率。預期女性董事的比率未來數年將維持於29%。本公司將繼續推行其提名政策，以於未來數年不論性別挑選合適候選人出任董事。

本公司自覺地努力落實其董事會多元化政策，所有委任最終以用人唯才原則並經考慮可供選擇的合適人選作出。

提名委員會將最少每年檢討董事會多元化政策的實行情況一次，並就任何建議變動向董事會提供建議，以供董事會審議及批准，從而確保董事會多元化政策一直合適而行之有效。

## EXTERNAL AUDITOR AND AUDITOR'S REMUNERATION

PricewaterhouseCoopers has been appointed as the external auditor of the Company. During the Year, the fees paid or payable to PricewaterhouseCoopers in respect of its audit services provided to the Group was RMB1,490,000 and no non-audit services were provided.

There was no disagreement between the Board and the Audit Committee on the selection and appointment of the external auditor during the Year under review.

## BOARD DIVERSITY

The Company is conscious of maintaining Board diversity with an appropriate level of female members on the Board, which shall not be less than one female member with immediate effect and may further increase in the next five years. During the Year and as at the date of the Annual Report, two of the seven Directors of the Company are female, representing 29% of the Board. The Board considered that Company has achieved gender diversity of the Board during the period and will continue implementing the Board Diversity Policy in the future to enhance the overall performance of the Board and the effectiveness of decision-making. It is expected that the ratio of female Directors will remain at 29% in the following years. The Company will continue its nomination policy to select suitable candidates with no gender limitation to be newly appointed Directors in the next few years.

While conscious efforts are being taken by the Company to fulfil its Board Diversity Policy, all appointments are ultimately made on a merit basis taking into account available and suitable candidates.

The Nominations Committee will review the implementation of the Board Diversity Policy at least annually and make recommendation on any proposed changes to the Board for the Board's review and approval to ensure its continued appropriateness and effectiveness.

### 董事會多元化 (續)

招聘董事會潛在繼任人以達至董事會多元性(包括性別多元性)時,董事會已編製合意的技能、經驗、資格、性別或人選應具備的方面的清單。倘董事會認為需要增加或替換董事,董事會將循多渠道物色合適的董事人選,包括由本公司董事、股東、管理層、顧問及外部行政人員獵頭公司引薦。

董事會已檢討董事會多元化政策的實行情況及成效,並認為董事會多元化政策及其實行情況充分而有效。

### 員工多元化

本集團嚴守公平合適的僱員常規及勞工準則。本集團已實行反歧視及平等機會政策,為求職者及僱員提供平等的就業及晉升機會,並禁止任何形式的性別、宗教、種族、殘疾或年齡歧視。於2022年12月31日,公司員工(包括高級管理層)現時的性別比率為43名女性對149名男性,較去年的35名女性對106名男性有所下降。儘管性別比率下降,董事會認為,本公司仍達到性別多元化,並將繼續專注此範疇,皆因員工性別多元化與資源有關,讓公司持續擁有競爭優勢,包括市場觸覺、創意及創新,以及更高的問題解決能力。男性與女性的不同經驗讓公司可洞悉兩性顧客的不同需要。再者,男性與女性具備的認知能力或有不同,例如男性擅長數學,而女性則精於語言及人際技巧。因此,性別多元團隊中具備的各種認知能力或能如研究證明般進一步激發團隊整體創意及創新。此外,性別多元團隊能作出優質決策。本集團於員工性別多元化方面的計劃為於可見未來維持性別多元化的平衡。儘管在部份特別情況下極難達成性別多元化(例如體力勞動工作較常由男性員工從事,而心理諮詢工作則較多由女性員工進行),惟本公司將繼續關注員工性別多元化,以保持其當前優勢及日後進一步加強實力。

### BOARD DIVERSITY (Continued)

For recruiting potential successors to the Board to archive Board diversity including gender diversity, the Board has prepared a list of desirable skills, experience, qualifications, gender or perspectives which the candidate should have. If the Board determines that an additional or replacement Director is required, it will deploy multiple channels for identifying suitable director candidates, including referral from Directors, shareholders, management, advisors of the Company and external executive search firms.

The Board had reviewed the implementation and effectiveness of the Board Diversity Policy and was of the view that the Board Diversity Policy and its implementation was sufficient and effective.

### WORK FORCE DIVERSITY

The Group strictly adheres to fair and appropriate employment practices and labour standards. With an anti-discriminatory and equal-opportunity policy in place, the Group provides job applicant and employees with equal opportunities of employment and promotion, and prohibits all forms of discrimination on gender, religion, race, disability or age. As at 31 December 2022, the current gender ratio of the company workforce (including senior management) is 43 females per 149 males, which has decreased from 35 females per 106 males as of last year. Although the gender ratio decreased, the Board considered that the Company has still achieved gender diversity and will continue focusing on the area because workforce gender diversity is associated with resources that can provide a sustained competitive advantage to the company, which include market insight, creativity and innovation, and improved problem-solving. Men's and women's different experiences may provide insights into the different needs of male and female customers. Further, men and women may have different cognitive abilities, such as men's proficiency in mathematics and women's proficiency in verbal and interpersonal skills. Therefore, a mix of cognitive abilities in a gender diverse team may enhance the team's overall creativity and innovation as proved by research. Moreover, a gender diverse team produces high quality decisions. The plan for the Group in terms of gender diversity in workforce is to maintain the balance of gender diversity in the foreseeable future. Although there may be some mitigating circumstances where gender diversity can be very hard to achieve (for instance, male workers are more commonly seen regarding physical labor and female workers are more often seen during psychological consultation), the Company will keep focusing on the workforce gender diversity to maintain its current strength as well as to further improve its competences in the future.

## 股東通訊及股東權利

本公司旨在透過其企業管治架構，讓全體股東有平等機會在知情情況下行使其權利，並讓全體股東積極參與本公司事務。

### 股東通訊政策

#### 目的

本公司深明向股東提供合時相關資料的重要性。此項股東通訊政策（「該政策」）旨在載列各項條文，以確保股東及潛在投資者平等而適時地獲得平衡及易於理解的本公司資料，讓股東可知情地行使彼等的權利，亦讓股東及潛在投資者積極參與本公司事務。

#### 一般政策

董事會持續與股東保持對話，並定期檢討該政策，確保其行之有效。

本公司透過於財務報告（中期報告及年報）定期作出披露、召開股東週年大會及其他股東大會、於聯交所網站(www.hkex.com.hk)發佈所有向聯交所提交的披露資料及其他公司刊物以及於聯交所網站及本公司網站(www.wxsunlit.com)發佈公司通訊，向股東及持份者發佈資料。

本公司時刻確保有效而適時地向股東發放資訊。凡有任何問題、要求及意見，歡迎郵寄至香港灣仔港灣道6-8號瑞安中心27樓2703室、電郵至fenglili@wxsunlit.com或透過本公司的股份登記處聯合證券登記有限公司，列明本公司為收件人。

## COMMUNICATION WITH SHAREHOLDERS AND SHAREHOLDERS' RIGHTS

The Company aims to, via its corporate governance structure, enable all its Shareholders an equal opportunity to exercise their rights in an informed manner and allow all Shareholders to engage actively with the Company.

### Shareholders' Communication Policy

#### Purpose

The Company recognises the importance of providing current and relevant information to the Shareholders. This shareholders' communication policy (the "Policy") aims to set out the provisions with the objective to ensure that the Shareholders and potential investors are provided with equal and timely access to balanced and understandable information about the Company, in order to enable the Shareholders to exercise their rights in an informed manner, and to allow the Shareholders and potential investors to engage actively with the Company.

#### General Policy

The board shall maintain an on-going dialogue with the Shareholders and will regularly review the Policy to ensure its effectiveness.

Information is communicated to the Shareholders as well as the stakeholders through periodic disclosure through the Company's financial reports (interim and annual reports), annual general meetings and other general meetings that may be convened, as well as by making available all the disclosures submitted to the Stock Exchange and other corporate publications on the Stock Exchange's website and corporate communications on the Stock Exchange's website (www.hkex.com.hk) and the Company's website (www.wxsunlit.com).

Effective and timely dissemination of information to Shareholders shall be ensured at all times. Any questions, requests and comments can be addressed to the Company by mail to Suite 2703, 27/F, Shui On Centre, No. 6-8 Harbour Road, Wan Chai, Hong Kong, or by email to fenglili@wxsunlit.com, or through the Company's share registrar, Union Registrars Limited.

## 股東通訊及股東權利 (續)

### 股東通訊政策 (續)

#### 一般政策 (續)

本公司相信藉電子方式(尤其是透過本公司網站)與股東溝通乃適時及方便地分發資訊的有效途徑。本公司鼓勵股東閱覽本公司網站(www.wxsunlit.com)所載的公司通訊,以減少印刷本數量以至對環境的影響。

於緊隨在聯交所網站上載資訊後,本公司亦會定期更新其網站,載列有關資料,當中包括但不限於財務報表、業績公告、通函、股東大會通告及相關闡釋文件。

股東可隨時要求索閱有關本公司的公開資料。

股東可得知本公司的指定聯絡方式、電郵地址及查詢熱線,以便作出任何有關本公司的查詢。

本公司已就截至2022年12月31日止年度的股東通訊政策的實行情況及成效進行檢討。

## COMMUNICATION WITH SHAREHOLDERS AND SHAREHOLDERS' RIGHTS (Continued)

### Shareholders' Communication Policy (Continued)

#### General Policy (Continued)

The Company believes that communication with Shareholders by electronic means, particularly through its website, is an efficient way to distribute information in a timely and convenient manner. Shareholders are encouraged to access to the corporate communications posted on the Company's website (www.wxsunlit.com) to help reduce the quantity of printed copies and hence reduce the impact on the environment.

The Company's website will be updated on a regular basis and with material posted to the Stock Exchange's website immediately thereafter. Such material includes but not limited to financial statements, results announcements, circulars and notices of general meetings and associated explanatory documents.

Shareholders may at any time make a request for the Company's information to the extent such information is publicly available.

Shareholders shall be provided with designated contacts, email addresses and enquiry lines of the Company in order to enable them to make any query in respect of the Company.

The Company has reviewed that the implementation and effectiveness of the shareholders' communication policy has been conducted for the year ended 31 December 2022.

## 股東通訊及股東權利 (續)

### 股東通訊政策 (續)

#### 一般政策 (續)

根據本公司的組織章程細則、股東通訊政策及本公司其他相關內部程序，股東可享有(其中包括)以下權利：

#### (i) 參加股東大會

本公司的股東大會提供董事會與股東直接溝通的機會。本公司鼓勵股東透過出席股東週年大會及其他股東大會參與本公司事務，會上股東可與董事會會面及交流意見，並行使其表決權利。本公司須安排於相關大會舉行不少於45日前，向股東發出大會通告及載有提呈決議案詳情的通函。在股東大會上，各重大事項(包括選舉個別董事)將會提呈獨立決議案。

#### (ii) 向董事會查詢

本公司鼓勵股東出席股東大會，通過在股東大會向董事會及該等董事委員會就營運及管治事宜直接提問作出查詢，或將有關查詢的書面通知送交本公司的香港主要營業地點(地址為香港灣仔港灣道6-8號瑞安中心27樓2703室)，註明公司秘書收。

## COMMUNICATION WITH SHAREHOLDERS AND SHAREHOLDERS' RIGHTS (Continued)

### Shareholders' Communication Policy (Continued)

#### General Policy (Continued)

Under the Company's Articles of Association, the shareholder communication policy and other relevant internal procedures of the Company, the Shareholders enjoy, among others, the following rights:

#### (i) Participation at general meetings

The general meetings of the Company provide an opportunity for direct communication between the Board and the Shareholders. The Company encourages the participation of the Shareholders through annual general meetings and other general meetings where the Shareholders meet and exchange views with the Board, and to exercise their right to vote at meetings. The Company shall arrange notices of meetings and circulars containing details on proposed resolutions to be sent to the Shareholders no less than 45 days before the relevant meeting. At general meetings, separate resolutions are proposed on each substantial issue, including the election of individual Directors.

#### (ii) Enquiries to the Board

The Company encourages Shareholders to attend shareholders' meetings and make enquiries by either directly raising questions on both operational and governance matters to the Board and Board Committees at the general meetings or providing written notice of such enquiries to the Company at its principal place of business in Hong Kong at Suite 2703, 27th Floor, Shui On Centre, 6-8 Harbour Road, Wanchai, Hong Kong for the attention of the Company Secretary.

## 股東通訊及股東權利 (續)

### (iii) 召開股東特別大會

根據組織章程細則，單獨或合計持有10%或以上股份的股東，有權以書面形式要求董事會召開股東特別大會。在收到要求後十日內，董事會須根據法律、法規及組織章程細則發出有關其是否同意召開股東特別大會的書面回應。

倘董事會同意召開股東特別大會，須於董事會作出有關決議後五日內發出股東大會通告。倘通告變更原有建議，須取得相關股東批准。

倘董事會拒絕召開股東特別大會，或在收到要求後十日內未作回覆，單獨或合計持有10%或以上股份的股東有權以書面要求形式向監事會提議召開股東特別大會。

倘監事會同意召開股東特別大會，則須於收到要求後五日內發出股東大會通告。倘通告變更原有建議，則須取得相關股東批准。

監事會未有於規定期限內發出股東大會通告，應被視為其未有召開及主持股東大會，而連續九十日或以上單獨或合計持有本公司10%或以上股份的股東有權召開及主持大會。

## COMMUNICATION WITH SHAREHOLDERS AND SHAREHOLDERS' RIGHTS (Continued)

### (iii) Convening extraordinary general meetings

Pursuant to the Articles of Association, Shareholder(s) alone or jointly holding 10% or more of the shares have the right to require the Board to convene a shareholders' extraordinary general meeting by a written request. Within ten days after receipt of the request, the Board shall, in accordance with laws, regulations and the Articles of Association, give a written response in respect of whether or not it agrees to convene a shareholders' extraordinary general meeting.

If the Board agrees to convene a shareholders' extraordinary general meeting, a notice of shareholders' general meeting shall be issued within five days after the Board reaches such a resolution. Where the notice alters the original proposal, the approval of the relevant shareholders shall be required.

If the Board refuses to convene a shareholders' extraordinary general meeting, or fails to respond within ten days after receipt of the request, the Shareholder(s) alone or in aggregate holding 10% or more of the Shares have the right to propose to the Board of Supervisors by a written requisition the convening of a shareholders' extraordinary general meeting.

If the Board of Supervisors agrees to convene a shareholders' extraordinary general meeting, a notice of shareholders' general meeting shall be issued within five days after receipt of the request. Where the notice alters the original proposal, the approval of the relevant Shareholders shall be required.

Failure of the Board of Supervisors to issue a notice of general meeting within the stipulated period shall be deemed as its failure to convene and preside over a general meeting, and Shareholder(s) alone or in aggregate holding 10% or more of the Company's Shares for ninety consecutive days or more shall be entitled to convene and preside over the meeting.



### 股東通訊及股東權利 (續)

#### (iii) 召開股東特別大會 (續)

股東要求召開股東特別大會或者類別股東大會，應當按照下列程序辦理：

- (a) 單獨或合計持有附有表決權的本公司10%或以上股份的股東，可通過簽署一份或多份相同格式的書面要求，要求董事會召開股東特別大會或類別大會，並闡明會議的建議決議案。董事會須在收到上述書面要求後在可行情況下儘快召開股東特別大會或類別大會。上述持股量按股東提出書面要求當日計算。
- (b) 股東大會須根據組織章程細則召開。

股東因董事會未應上述要求舉行會議而自行召開並舉行會議，其就此所產生的一切合理費用須由本公司承擔，並從本公司應付失職董事的款項中扣除。

### COMMUNICATION WITH SHAREHOLDERS AND SHAREHOLDERS' RIGHTS (Continued)

#### (iii) Convening extraordinary general meetings (Continued)

The Shareholders require to convene an extraordinary general meeting or class meeting shall follow the following procedures:

- (a) Shareholders who separately or jointly hold 10% or more of the shares of the Company carrying voting rights may request the Board to convene an extraordinary general meeting or class meeting by signing a written request or several copies in the same form and to illustrate the proposed resolutions of the meetings. The Board shall convene an extraordinary general meeting or a class meeting as soon as practicable upon receipt of the foresaid written request. The aforesaid amount of shareholding is calculated as of the date of the submission of the written request by the Shareholders.
- (b) A shareholder's general meeting shall be convened in accordance with the Articles of Association.

All reasonable expenses incurred by convening and holding the aforesaid meeting by Shareholders due to the failure of the Board to hold such meeting in response to the aforesaid request shall be borne by the Company. Such expenses shall be deducted from the amounts due by the Company to the Director(s) who have defaulted their duties.

## 股東通訊及股東權利 (續)

### (iv) 在股東大會上提出提案的程序

股東在監察及監控本公司業務營運的過程中，有權提出提案及查詢。單獨或合計持有本公司3%或以上有表決權的股份的股東，有權以書面形式向本公司提出臨時提案，送交香港主要營業地點（現址為香港灣仔港灣道6-8號瑞安中心27樓2703室），註明公司秘書收。如該等提案屬股東大會功能及權力範圍內的事宜，則本公司須將有關臨時提案列入該次股東大會的議程內。

所提出的提案內容須屬於股東大會職責範圍內，須有明確主題及具體議決事宜，並須符合法律、行政法規及組織章程細則的相關規定。

### (v) 股東查詢

股東應將有關其股權的問題直接提交給本公司的股份過戶登記處。

登記處名稱： 聯合證券登記有限公司  
地址： 香港北角英皇道338號  
華懋交易廣場二期  
33樓3301-04室  
電話： +852 2849 3399

股東可隨時要求索閱公開範疇內有關本公司的資料。

本公司應向股東提供指定聯絡方式、電郵地址和查詢熱線，以便彼等作出任何有關本公司的查詢。

## COMMUNICATION WITH SHAREHOLDERS AND SHAREHOLDERS' RIGHTS (Continued)

### (iv) Procedures for putting forward proposals at a general meeting

In overseeing and monitoring the business operation of the Company, the Shareholders have the right to put forward proposals and raise inquiries. Shareholders individually or together holding 3% or more of the Company's voting shares have the right to put up ad hoc proposals in writing to the Company for the attention of the Company Secretary at the principal place of business in Hong Kong currently situated at Suite 2703, 27th Floor, Shui On Centre, 6-8 Harbour Road, Wanchai, Hong Kong, and the Company shall include such ad hoc proposals into the agenda for such general meeting if they are the matters which fall within the functions and powers of general meeting.

The contents of the proposals to be raised shall be within the scope of duties of the general meetings. It shall have a clear topic and specific matters to be resolved on, and shall be in compliance with relevant requirements of the laws, administrative regulations and the Articles of Association.

### (v) Shareholder Inquiry

The Shareholders shall direct inquiries about their shareholdings to the Company's share registrar.

Name of Registrar: Union Registrars Limited  
Address: Suites 3301-04, 33/F., Two  
Chinachem Exchange Square,  
338 King's Road, North Point,  
Hong Kong  
Telephone Number: +852 2849 3399

The Shareholders may request for the Company's information in the public domain at any time.

The Company shall provide the shareholders with designated contact details, email address and hotline number for the shareholders to inquire about the Company's matters.

## 股東通訊及股東權利 (續)

### (v) 股東查詢 (續)

本公司高度重視股東及相關持份者向本公司提供的見解及意見，並會透過以下途徑邀請股東及相關持份者與本公司溝通。鑑於本公司採納的上述股東溝通途徑及措施，董事會認為，年內實行的股東通訊政策充分而有效。

## 股息政策

董事會已於2014年5月13日採納股息政策，載列本公司宣派及建議派發股息的適當程序。本公司優先選擇以現金分派股息並與股東分享利潤。本公司分派股息的決定取決於(其中包括)財務業績、現時及未來營運、流動性及資本需要、財務狀況以及董事會可能認為相關的其他因素。本公司將定期檢討該股息政策。

## 憲章文件

於2022年，組織章程細則就發起人名稱及董事人數變動作出若干修訂。該等修訂已於2022年6月17日舉行的本公司股東大會上獲股東正式批准，而組織章程細則的修訂本已自2022年8月10日起採納。除上文所披露者外，組織章程細則於截至2022年12月31日止年度內並無變動。

組織章程細則可於聯交所網站及本公司網站供查閱。

## COMMUNICATION WITH SHAREHOLDERS AND SHAREHOLDERS' RIGHTS (Continued)

### (v) Shareholder Inquiry (Continued)

The Company highly values the view and comment by the Shareholders' and relevant stakeholders to the Company and would invite the Shareholders' and relevant stakeholders to communicate with the Company by employing the abovementioned means. In view of the above shareholders' communication means and measures adopted by the Company, the Board is of the view that the shareholders' communication policy implemented during the Year was sufficient and effective.

## DIVIDEND POLICY

The Board has adopted the dividend policy (the "Dividend Policy") on 13 May 2014 which sets out the appropriate procedure on declaring and recommending the dividend payment of the Company. The Company takes priority to distributing dividends in cash and shares its profits with the Shareholders. The dividend distribution decision of the Company will depend on, among others, the financial results, the current and future operations, liquidity and capital requirements, financial condition and other factors as the Board may deem relevant. The Dividend Policy will be reviewed on a regular basis.

## CONSTITUTIONAL DOCUMENTS

In 2022, certain amendments were made to the Articles of Association concerning the change of name of promoter and the change of number of Directors. These amendments were duly passed by the Shareholders at the general meeting of the Company held on 17 June 2022 and the amended version of the Articles of Association has been adopted since 10 August 2022. Save as disclosed above, there was no change made to the Articles of Association during the year ended 31 December 2022.

The Articles of Association is available on the websites of the Stock Exchange and the Company.

## 環境、社會及管治報告 Environmental, Social and Governance Report

本集團致力推動可持續發展，可持續發展對於為本集團股東、客戶、員工、其他持份者，乃至廣大社群創造長期價值極為重要。本集團關注日常運作對環境及社會的影響，力求為社會樹立良好榜樣，因而在進行業務營運的同時，努力滿足所有持份者、經濟、環境、社會和企業治理之利益，竭力達至最佳平衡。

經審閱本公司的環境、社會及管治常規以及上市規則附錄二十七所載環境、社會及管治報告指引的相關條文後，董事會信納本公司年內已遵守環境、社會及管治報告指引所載的「不遵守就解釋」條文。

### 環境、社會及管治的管治架構

我們將環境、社會及管治承諾視作我們受託責任的一部分，並承諾將環境、社會及管治考慮因素納入我們的決策過程。為實現該目標，我們已制定核心管治框架，以確保環境、社會及管治與我們的策略增長一致，同時倡導將環境、社會及管治整合至我們的業務營運。我們的企業社會責任結構分為兩個組成部份，即董事會以及環境、社會及管治工作小組。

董事會對本集團的環境、社會及管治議題承擔全部責任，並監督環境、社會及管治策略、方向及政策。為了更好地管理本集團的環境、社會及管治表現、相關議題及潛在風險，董事會於環境、社會及管治工作小組的協助下定期討論及檢討本集團的環境、社會及管治風險及機會、表現、進展、目標及指標。董事會亦負責確保環境、社會及管治風險管理以及內部監控機制的有效性，並促進與其他比較公司交流最佳做法。

The Group is committed to promoting sustainable development, which is extremely important to create long-term value for the Group's shareholders, customers, employees, other stakeholders, as well as the general public. The Group cares about the impact of its daily operation on the environment and the society and strives to set a good example for the public; hence in conducting business operation, it also makes great effort to satisfy the interests of all stakeholders, the economy, the environment, the society and corporate governance and strives to achieve a fine balance.

After reviewing the Company's environmental, social and governance practices and the relevant provisions of the Environmental, Social and Governance Reporting Guide (the "ESG Reporting Guide") as set out in Appendix 27 to the Listing Rules, the Board is satisfied that the Company has complied with the "Comply or Explain" Provisions set out in the ESG Reporting Guide for the Year.

### THE ESG GOVERNANCE STRUCTURE

We consider environmental, social and governance ("ESG") commitment as a part of our fiduciary duty and we pledge to embed ESG considerations into our decision-making process. To achieve this, we have developed a core governance framework to ensure the alignment of ESG aspects with our strategic growth, while advocating the integration of ESG considerations into our business operations. Our corporate social responsibility structure is divided into two components, namely the board of directors (the "Board") and an ESG taskforce.

The Board takes overall responsibility for the Group's ESG issues and oversees the ESG strategies, direction and policies. In order to better manage the Group's ESG performance, related issues and potential risks, the Board discusses and reviews the Group's ESG risks and opportunities, performance, progress, goals and targets regularly with the assistance of the ESG taskforce. The Board is also responsible for ensuring the effectiveness of ESG risk management and internal control mechanism and facilitates the exchange of best practices with other comparable companies.

### 環境、社會及管治的管治架構(續)

環境、社會及管治工作小組由來自本集團不同部門的核心成員組成。環境、社會及管治工作小組促進董事會監察環境、社會及管治事宜，並負責收集及分析環境、社會及管治數據，監測及評估本集團的環境、社會及管治表現，確保遵守環境、社會及管治相關的法律及法規，並編製環境、社會及管治報告。環境、社會及管治工作小組每半年安排一次會議，評估當前政策及程序的有效性，並制定適當的解決方案，以提高環境、社會及管治政策的整體表現。環境、社會及管治工作小組於會議上討論現有及未來計劃，以監測及管理本集團於可持續發展方面的策略目標，減輕潛在的風險，並儘量減少對我們業務營運的負面影響。環境、社會及管治工作小組將定期向董事會報告，協助評估及識別本集團的環境、社會及管治風險及機會，並評估內部監控機制的實施及有效性。

### 報告範圍

除非另有說明，否則環境、社會及管治報告主要涵蓋本集團的營運(主要從事鋼絲生產線設備製造及銷售業務)。本公司亦從事鋼絲製造生產線的研究及開發、設計、供應、安裝、測試、維修及保養業務。本公司亦透過其附屬公司於中華人民共和國涉足軟件開發及軟件專利權貿易業務，該業務於報告期內貢獻本集團的大部分收益。本集團將繼續評估其主要附屬公司不同業務的主要環境、社會及管治層面，以確定環境、社會及管治報告的報告範圍。

報告範圍乃按照各實體對我們業務及營運的相應重要性釐定。於環境、社會及管治報告範圍之外的實體可於2022年年報財務報表附註1查閱。

### THE ESG GOVERNANCE STRUCTURE (Continued)

The ESG taskforce is composed of core members from different departments of the Group. The ESG taskforce facilitates the Board's oversight of ESG matters and has the responsibility for collecting and analysing ESG data, monitoring and evaluating the Group's ESG performance, ensuring compliance with ESG-related laws and regulations, and preparing ESG reports. The ESG taskforce arranges meeting semi-annually to evaluate the effectiveness of current policies and procedures, and formulate appropriate solutions to improve the overall performance of such ESG policies. At such meetings, the ESG taskforce discusses the existing and upcoming plans in order to monitor and manage the Group's strategic goals in terms of sustainable development, mitigating potential risks, and minimising the negative impact on our business operations. The ESG taskforce periodically reports to the Board, assists in assessing and identifying the Group ESG risks and opportunities and evaluates the implementation and effectiveness of internal control mechanism.

### REPORTING SCOPE

Unless otherwise stated, the Environmental, Social and Governance report (the "ESG Report") mainly covers the Group's operation, which is principally the manufacturing and sales of equipment for steel wire production lines. The Company is also engaged in the research and development, design, supply, installation, testing, repair and maintenance of production lines for manufacturing steel wire. Through its subsidiaries, the Company is also involved in the software development and software patent rights trading business in the People's Republic of China, which contributed substantially to the Group's revenue during the Reporting Period. The Group will continue to assess the major ESG aspects of different businesses of its major subsidiaries to determine the reporting scope of the ESG Report.

The reporting boundary is determined according to the corresponding materiality of each entity to our business and operations. Entities outside the scope of the ESG Report can be found in note 1 to the financial statements in the Annual Report 2022.

## 報告框架

本報告乃按照香港聯合交易所有限公司（「聯交所」）證券上市規則（「上市規則」）附錄二十七所載的《環境、社會及管治報告指引》編製。有關本集團企業管治架構的資料及慣例載於2022年年報的企業管治報告。

於編製本環境、社會及管治報告過程中，本集團已應用上述環境、社會及管治報告指引中匯報原則的情況如下：

**重要性：**已進行重要性評估，識別報告期內的重要議題，進而以所確定的重要議題為重點編製本報告。董事會及高級管理層已審閱並確認議題的重要性。進一步詳情請參閱「持份者參與」一節。

**量化：**已披露本報告中計算相關數據所採用的標準、方法以及適用的假設。以解釋附註對關鍵績效指標進行補充說明，以在可行情況下制定基準。

**平衡：**本報告以客觀、不偏不倚的方式編寫，以確保所披露的資料如實反映本集團於環境、社會及管治層面的整體表現。

**一致性：**本報告的編製方式與往年基本一致，並已針對披露範圍及計算方式發生變化的數據進行說明。

本環境、社會及管治報告經過本集團的內部審閱程序，並獲董事會批准。

## REPORTING FRAMEWORK

The Report has been prepared in accordance with the ESG Reporting Guide as set out in Appendix 27 of the Rules Governing the Listing of Securities (the “Listing Rules”) on The Stock Exchange of Hong Kong Limited (the “Stock Exchange”). Information relating to the Group’s corporate governance structure and practices has been set out in the Corporate Governance Report of the Annual Report 2022.

During the preparation of this ESG Report, the Group has applied the reporting principles in the aforementioned ESG Reporting Guide as follows:

**Materiality:** Materiality assessment was conducted to identify material issues during the Reporting Period, thereby adopting the confirmed material issues as the focus for the preparation of this Report. The materiality of issues was reviewed and confirmed by the Board and senior management. Please refer to the section headed “Stakeholder Engagement” for further details.

**Quantitative:** The standards and methodologies used in the calculation of relevant data in this Report, as well as the applicable assumptions were disclosed. The key performance indicators (“KPIs”) are supplemented by explanatory notes to establish benchmarks where feasible.

**Balance:** This Report was written in an objective and impartial manner to ensure that the information disclosed faithfully reflects the overall performance of the Group in ESG aspects.

**Consistency:** The preparation approach of this Report was substantially consistent with the previous year, and explanations were provided regarding data with changes in the scope of disclosure and calculation methodologies.

This ESG Report has undergone the internal review process of the Group and was approved by the Board.

## 報告期間

環境、社會及管治報告具體說明截至2022年12月31日止年度內開展的環境、社會及管治活動及挑戰以及採取的措施。

## 持份者參與

本集團重視持份者以及彼等對本集團業務及環境、社會及管治層面的意見。為了解及回應持份者的主要關注事項，本集團已與主要持份者（包括但不限於股東及投資者、客戶、租戶、僱員、供應商及分包商、政府及其他監管機構以及當地社區）保持密切溝通。

在制訂營運以及環境、社會及管治策略時，本集團透過使用下述多樣化的溝通渠道考慮持份者的期望：

## REPORTING PERIOD

The ESG Report specifies the ESG activities, challenges, and measures being taken during the year ended 31 December 2022.

## STAKEHOLDER ENGAGEMENT

The Group values its stakeholders and their feedback regarding its businesses and ESG aspects. To understand and address stakeholders' key concerns, the Group has maintained close communication with its key stakeholders, including but not limited to shareholders and investors, customers, tenants, employees, suppliers and subcontractors, government and other regulatory bodies as well as the local community.

In formulating operational and ESG strategies, the Group considers stakeholders' expectations by utilising diversified communication channels as shown below:

持份者 Stakeholders	溝通渠道 Communication channels	期望 Expectations
股東及投資者 Shareholders and investors	<ul style="list-style-type: none"><li>• 財務報告</li><li>• 股東週年大會</li><li>• 公司網站</li><li>• 新聞稿</li><li>• 投資者關係查詢</li><li>• 熱線及電郵</li></ul>	<ul style="list-style-type: none"><li>• 業務策略</li><li>• 財務表現</li><li>• 企業管治</li><li>• 業務可持續性</li></ul>
客戶 Customers	<ul style="list-style-type: none"><li>• 客戶服務熱線及電郵</li><li>• 投訴熱線</li><li>• 展覽</li></ul>	<ul style="list-style-type: none"><li>• 服務及產品質素</li><li>• 及時服務</li></ul>
	<ul style="list-style-type: none"><li>• Customer service hotline and email</li><li>• Complaint hotline</li><li>• Exhibitions</li></ul>	<ul style="list-style-type: none"><li>• Quality of the services and products</li><li>• Timely service</li></ul>

持份者參與(續)

STAKEHOLDER ENGAGEMENT (Continued)

持份者 Stakeholders	溝通渠道 Communication channels	期望 Expectations
僱員 Employees	<ul style="list-style-type: none"> <li>員工表現評估</li> <li>培訓</li> <li>內部政策</li> <li>定期會議</li> <li>問卷調查</li> <li>Staff performance appraisal</li> <li>Training</li> <li>Internal policies</li> <li>Regular meetings</li> <li>Surveys</li> </ul>	<ul style="list-style-type: none"> <li>權利及福利</li> <li>員工薪酬</li> <li>發展及培訓</li> <li>工作時數</li> <li>職業健康與安全</li> <li>Rights and benefits</li> <li>Staff remuneration</li> <li>Development and training</li> <li>Working hours</li> <li>Occupational health and safety</li> </ul>
供應商及分包商 Suppliers and subcontractors	<ul style="list-style-type: none"> <li>商務會議</li> <li>報價及投標過程</li> <li>定期審核及評估</li> <li>Business meetings</li> <li>Quotation and tendering processes</li> <li>Regular audits and assessments</li> </ul>	<ul style="list-style-type: none"> <li>承諾</li> <li>付款時間表</li> <li>商業道德及聲譽</li> <li>Commitments</li> <li>Payment schedule</li> <li>Business ethics and reputation</li> </ul>
政府及其他監管機構 Government and other regulatory bodies	<ul style="list-style-type: none"> <li>法律文書及通知</li> <li>強制或自願披露</li> <li>Statutory filings and notices</li> <li>Compulsory or voluntary disclosures</li> </ul>	<ul style="list-style-type: none"> <li>遵守法律及法規</li> <li>內部資料透明度</li> <li>Compliance with laws and regulations</li> <li>Transparency of internal information</li> </ul>
當地社區 Local communities	<ul style="list-style-type: none"> <li>社區活動</li> <li>贊助及捐助</li> <li>Community activities</li> <li>Sponsorships and donations</li> </ul>	<ul style="list-style-type: none"> <li>商業道德</li> <li>平等僱傭機會</li> <li>環境保護</li> <li>Business ethics</li> <li>Fair employment opportunities</li> <li>Environmental protection</li> </ul>

本集團旨在與持份者合作提升環境、社會及管治表現，並繼續為更多社區創造更大的價值。

The Group aims to collaborate with its stakeholders to improve its ESG performance and continuously create greater value for the wider community.



#### 董事會聲明

致各股東：

本人謹代表董事會欣然提呈本集團截至2022年12月31日止年度的環境、社會及管治報告。該報告表明，我們越來越致力於推進我們於企業管治、社區參與、客戶滿意度及僱員關懷等方面的可持續發展表現。

我們將環境、社會及管治承諾視為我們責任的一部分，並致力於將環境、社會及管治考量納入我們的決策過程。因此，本集團決定為截至2024年12月31日止財政年度（「2024年」）制定方針目標，此將為一個三年目標計劃。通過設立環境、社會及管治相關的目標，本集團可提高僱員的環保意識，不斷提升環境、社會及管治表現。

我們相信，一個強而有力的管治架構對成功整合及有效管理無錫盛力達可持續發展至關重要。董事會對本集團的環境、社會及管治議題承擔全部責任，並監督環境、社會及管治策略、方向及政策。為了更好地管理本集團的環境、社會及管治表現、相關議題及潛在風險，董事會定期分析及檢討本集團的環境、社會及管治風險及機會、表現、進展、目標及指標。董事會亦負責確保環境、社會及管治風險管理以及內部監控機制的有效性，並促進與其他可比較公司交流最佳做法。

展望未來，我們將繼續努力，進一步深化環境、社會及管治概念的內外部整合，更負責任地實施可持續管理，並攜手並進。

最後，本人謹此誠摯感謝本集團董事會、管理層及員工過去一年努力貢獻。此外，本人亦藉此機會真誠地感謝我們的客戶、供應商、商業夥伴及股東持續支持及信任。本人相信本集團全體成員將盡最大努力推動業務增長，為股東帶來更高回報。

#### BOARD STATEMENT

Dear Shareholders,

On behalf of the Board, I am pleased to present the ESG Report of the Group for the year ended 31 December 2022. This Report demonstrates our growing commitment to advancing our sustainability performance in areas such as corporate governance, community participation, customer satisfaction, and employee care.

We view ESG commitments as part of our responsibility and are committed to incorporating ESG considerations into our decision-making process. As such, the Group decided to set directional targets for the financial year ended 31 December 2024 (“2024”), which would be a three-year target plan. By setting ESG-related goals, the Group can raise the employee’s awareness of environmental protection and improve its ESG performance continuously.

We believe that a forceful governance structure is of utmost importance to the successful integration and effective management of sustainability issues at Wuxi Sunlit. The Board takes overall responsibility for the Group’s ESG issues and oversees the ESG strategies, directions and policies. In order to better manage the Group’s ESG performance, related issues and potential risks, the Board analyses and reviews the Group’s ESG risks and opportunities, performance, progress, goals and targets regularly. The Board is also responsible for ensuring the effectiveness of ESG risk management and internal control mechanism and facilitates the exchange of best practices with other comparable companies.

Looking forward, we will continue our efforts to further deepen the integration of ESG concepts internally and externally, implement sustainable management more responsibly, and work together.

Finally, I would like to express my greatest gratitude to the Board, management and staff of the Group for their strenuous contribution in the past year. Furthermore, I would also like to take this opportunity to sincerely thank our customers, suppliers, business partners and shareholders for their continuous support and trust. I believe all members of the Group will dedicate their best effort to drive business growth and to deliver enhanced returns to shareholders.

## 重要性評估

本集團主要業務的管理層與員工均有參與編製本報告，以協助本集團檢討其營運、識別相關環境、社會及管治議題，並評估相關事宜對其業務及持份者的重要性。本集團已參考已識別的重大環境、社會及管治議題，以編撰問卷向本集團持份者收集資料。

於報告期內，本集團確認已就環境、社會及管治議題設立適當而有效的管理政策及內部監控系統，並確認所披露內容符合環境、社會及管治報告指引的要求。

## 環境目標

為更好地管理本集團的重大課題及其在該等層面的表現，本集團為截至2024年12月31日止財政年度設定若干方針目標，這將是一個三年期目標計劃。

下表概述本集團2024年的可持續發展目標。本集團將於2024年前的每個報告期繼續審閱既定目標的進展，並將繼續為既定目標而努力。

### 設定環境目標

#### Environmental Targets

		狀態 Status
排放 Emissions	<ul style="list-style-type: none"> <li>2024年溫室氣體排放密度較2021年降低1%</li> <li>Reduce greenhouse gas emissions intensities by 1% in 2024 as compared to 2021</li> </ul>	進行中 In progress
廢棄物管理 Waste Management	<ul style="list-style-type: none"> <li>2024年廢棄物密度較2021年降低1%</li> <li>Reduce waste intensity by 1% in 2024 as compared to 2021</li> </ul>	進行中 In progress
能耗 Energy Consumption	<ul style="list-style-type: none"> <li>2024年電力及汽油密度較2021年降低1%</li> <li>Reduce electricity and gasoline intensities by 1% in 2024 as compared to 2021</li> </ul>	進行中 In progress
水耗 Water Consumption	<ul style="list-style-type: none"> <li>2024年耗水密度較2021年降低1%</li> <li>Reduce water consumption intensity by 1% in 2024 as compared to 2021</li> </ul>	進行中 In progress

## MATERIALITY ASSESSMENT

The management and staff of the Group's major operations have participated in the preparation of this Report in order to assist the Group in reviewing its operations, identifying relevant ESG issues and assessing the importance of related matters to its businesses and stakeholders. The Group has compiled a questionnaire with reference to the identified material ESG issues to collect information from the stakeholders of the Group.

The Group confirmed that it has established appropriate and effective management policies and internal control systems for ESG issues during the Reporting Period and confirmed that the disclosed contents are in compliance with the requirements of the ESG Reporting Guide.

## ENVIRONMENTAL TARGETS

To better manage the Group's material topics and its performance on those aspects, the Group has set some directional targets for the financial year ended 31 December 2024, which would be a three-year target plan.

The table below summarises the Group's sustainability targets for 2024. The Group will continue to review the progress of the set targets every Reporting Period prior to 2024, and will continue to work for the set targets.

## 聯絡我們

歡迎透過電子郵件(fenglili@wxsunlit.com)就本報告或本集團的環境、社會及管治工作表現提出意見及建議。

## 環境

### A1. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的政策

保護環境乃我們重點關注之一，我們承諾保護環境，在營運上以環保為重，並希望透過緊密監督及嚴謹控制工作，減低我們對環境的長遠負面影響。

#### 1. 能源管理

我們日常運作用電產生的間接溫室氣體排放是本集團碳足跡的最主要來源，我們將透過持續監察及公佈本集團的碳足跡來瞭解及監督我們的日常營運對環境的影響。同時，我們將在各辦公地點實行以下各種節能及能源效益措施減低溫室氣體排放：

- a. 安裝高效能的電機裝置；
- b. 採購部門必須採購高能源效益產品；

## CONTACT US

Please feel free to provide comments and suggestions on this Report or the Group's ESG performance through email at fenglili@wxsunlit.com.

## ENVIRONMENTAL

### A1. Policies on emissions of exhaust gas and greenhouse gas, discharges into water and land, and generation of hazardous and non-hazardous wastes

Protecting the environment is one of our key concerns; we are committed to protecting the environment and focusing on environmental protection in our operation, hoping to reduce our long-term negative impact on the environment through close supervision and stringent control.

#### 1. Energy Management

As indirect greenhouse gas emissions, which are generated from our daily electricity power consumption, are the main source of the Group's carbon footprint, we will keep monitoring and disclosing the Group's carbon footprint to find out and control the impact of our daily operation on the environment. At the same time, we will implement the following energy-saving and energy efficiency measures at various business locations to reduce greenhouse gas emissions:

- a. Install high-performance electrical equipment;
- b. Require the purchasing department to purchase energy-efficient products;

環境 (續)

A1. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的政策 (續)

1. 能源管理 (續)

- c. 採用自動照明控制系統；
- d. 辦公樓層採用LED照明；
- e. 員工離開時必須關閉燈光及不必要的耗能裝置，以減低能源耗量及避免不必要的能源浪費；
- f. 辦公樓層盡量採用自然光；
- g. 安裝副電錶監察用電情況；及
- h. 其他節能及能源效益措施。

於自2017年1月1日起之財政年度，本集團財務部門須每年收集本集團用電情況資料，供管理層於環境、社會及管治報告中披露。

ENVIRONMENTAL (Continued)

A1. Policies on emissions of exhaust gas and greenhouse gas, discharges into water and land, and generation of hazardous and non-hazardous wastes (Continued)

1. Energy Management (Continued)

- c. Employ automatic lighting control systems;
- d. Deploy LED lighting on office floors;
- e. Require employees to turn off the lights and any unnecessary energy-consuming devices to reduce energy consumption and avoid unnecessary waste of energy;
- f. Utilise natural light as much as possible on office floors;
- g. Install auxiliary electricity meters to monitor electricity consumption; and
- h. Other energy-saving and energy efficiency measures.

Our finance department shall collect information about the Group's usage of electricity annually for the management to disclose in the ESG Report in each financial year starting from 1 January 2017.

環境 (續)

**A1. 有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的政策 (續)**

**2. 廢棄物管理**

為減少堆填區的負荷，我們採取負責任的廢棄物管理政策，包括避免產生廢棄物、源頭減廢以及重用、回收及負責任地處置廢棄物。辦公室各處張貼告示及備忘，鼓勵僱員減少製造廢物。我們已推行廢棄物源頭分類措施：

- a. 廢紙 (不包括紙杯、紙碟等)；
- b. 金屬 (如鋁罐和其他金屬罐等)；
- c. 塑料 (如膠樽、容器和塑膠包裝物料等)；及
- d. 其他可回收物品 (如舊衣服、電器、電腦及雜誌等)。

*遵守相關法律法規*

年內，本集團因違反中華人民共和國大氣污染防治法而被處以罰款，本集團已就此積極採取整改措施。

除上文所披露者外，於截至2022年12月31日止年度內本集團於所有重大方面已遵守中華人民共和國環境保護法、中華人民共和國水污染防治法、中華人民共和國大氣污染防治法及中華人民共和國環境噪聲污染防治法以及有關環境保護的其他相關法律法規。

**ENVIRONMENTAL (Continued)**

**A1. Policies on emissions of exhaust gas and greenhouse gas, discharges into water and land, and generation of hazardous and non-hazardous wastes (Continued)**

**2. Waste Management**

In order to lighten the load of landfills, we adopt a responsible waste management policy, including waste avoidance, reducing waste from its source and reuse, recycle and responsible disposal of waste. Our offices post memos and notices at conspicuous places to encourage the employees to reduce the production of waste. We have introduced waste separation measures from the sources of:

- a. Waste paper (excluding paper cup, paper plate, etc.);
- b. Metal (including aluminum cans and other metal cans);
- c. Plastics (plastic bottles, containers and packaging materials); and
- d. Other recyclables (such as old clothes, electrical appliances, computers, magazines, etc.).

*Compliance with relevant laws and regulations*

During the Year, the Group was fined for breaching the Law of the PRC on the Prevention and Control of Water Pollution (中華人民共和國水污染防治法) and has actively taken remedial measures correspondingly.

Save as disclosed above, during the year ended 31 December 2022, the Group has complied with the Environmental Protection Law of the PRC (中華人民共和國環境保護法), the Law of the PRC on the Prevention and Control of Water Pollution (中華人民共和國水污染防治法), the Law of the PRC on the Prevention and Control of Atmospheric Pollution (中華人民共和國大氣污染防治法) and the Law of the PRC on the Prevention and Control of Pollution from Environmental Noise (中華人民共和國環境噪聲污染防治法) and other relevant laws and regulation relating to environmental protection in all material respects.

環境 (續)

**A2. 有效使用資源 (包括能源、水及其他原材料) 的政策**

**1. 減少用電**

我們將根據本集團有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的政策減少用電。

**2. 減少用紙**

為減少廢紙的產生，我們已制定以下措施：

- a. 擺放廢紙、海報、信函及公文袋回收箱，收集不能再用的紙類製品；
- b. 將廢紙回收箱放置於打印機旁邊，區分廢紙及單面已打印且可重新使用之紙張；
- c. 雙面打印；
- d. 一紙兩面書寫；
- e. 自備水杯，避免使用紙杯；
- f. 重複使用檔案夾和信封等文具；
- g. 重複使用包裝盒；及
- h. 除載有機密資料之廢紙外，廢紙將交給廢紙公司或造紙廠，以便循環再造。

於自2017年1月1日起之財政年度，本集團財務部門須每年收集關於本公司所購紙製品及運往廢紙公司或造紙廠之廢紙方面之資料，供管理層於環境、社會及管治報告中披露。

**ENVIRONMENTAL (Continued)**

**A2. Policies on effective use of resources (including energy, water and other raw materials)**

**1. Reducing electricity consumption**

We will comply with the Group's policies on emissions of exhaust gas and greenhouse gas, discharges into water and land, and generation of hazardous and non-hazardous wastes to reduce electricity consumption.

**2. Paper reduction**

In order to reduce waste paper, we have developed the following measures:

- a. Deploy recycling bins to collect used paper products such as waste papers, posters, letters and envelopes;
- b. Place waste paper recycling bins next to printers for setting aside waste papers from papers that have been printed only on one side and can be reused;
- c. Print on both sides of paper;
- d. Write on both sides of paper;
- e. Bring your own cup and avoid using paper cup;
- f. Reuse stationeries such as file folders and envelopes;
- g. Reuse packaging boxes; and
- h. Ship waste paper, other than those containing confidential information, to scrap paper companies or paper mills for them to be recycled into new paper.

Our finance department shall collect information about the paper products purchased by the Company and the waste papers that are shipped to scrap paper companies or paper mills for the management to disclose in the ESG report in each financial year starting from 1 January 2017.

環境 (續)

**A2. 有效使用資源 (包括能源、水及其他原材料) 的政策 (續)**

**3. 節約用水**

在香港及內地，淡水是一種珍貴的資源，所以我們應當節約用水，盡力保護水資源，為此我們制定以下措施：

- a. 立即修理滴漏的水龍頭及水喉；
- b. 採用能有效節省用水的生產方法及器械；
- c. 定期查驗耗水量；及
- d. 盡量降低水壓。

**4. 綠色採購**

綠色採購是基於減輕環境負荷作前提，除根據質量、成本、交貨期考慮採購的物品及供應商外，我們進行採購時，應優先採購環保、節能產品。我們已採取下列措施：

- a. 優先考慮最高級別能源效益產品；
- b. 優先考慮能有效節省用水產品；
- c. 採購時要求減少包裝材料；及
- d. 向供應商反映我們對環保及節能的要求。

**ENVIRONMENTAL (Continued)**

**A2. Policies on effective use of resources (including energy, water and other raw materials) (Continued)**

**3. Water conservation**

In Hong Kong and the PRC, fresh water is a precious resource. We should economise on water, and try our best to protect water resource, for which we have developed the following measures:

- a. Repair dripping faucet or hose in a timely manner;
- b. Adopt effective water-saving production methods and instruments;
- c. Check water consumption regularly; and
- d. Minimise water pressure.

**4. Green procurement**

Green procurement is aimed at reducing environmental load. Quality, cost, delivery time are the main focuses when the Group procures goods or chooses suppliers, but on top of that, we give priority to environmentally friendly and energy-saving products. We adopt the following measures:

- a. Give priority to the most energy-efficient products;
- b. Give priority to effective water-saving products;
- c. Require the suppliers to reduce packaging material; and
- d. Remind suppliers that we value environmental protection and energy saving.

環境 (續)

**A3. 盡量減低本集團對環境及天然資源造成重大影響的政策**

本集團透過以下方式管理及減低可能對環境產生的直接或間接的影響：

1. 確保業務運作會根據香港及營運地區(包括在中國)的環保法；
2. 建立和完善環保機制確保業務運作沒有污染水及土地；
3. 監察氣體的排放及資源運用，設立減排目標；
4. 確保日常業務運作中，盡量節約能源、水及其他原材料，以減少對環境的直接影響；
5. 在本公司宴會中，不食用魚翅及安排可持續發展海鮮。訂購適合份量，以減少浪費；
6. 鼓勵員工減少用紙及其他節能措施；及
7. 與政府機關合作及支持環保機構活動。

**ENVIRONMENTAL** (Continued)

**A3. Policies on minimising the Group's significant impact on environment and natural resources**

The Group manages and minimises the impact it may cause to the environment, directly or indirectly, through the following methods:

1. Make sure its business operation complies with the environmental laws in Hong Kong and its operating locations, including the PRC;
2. Establish and improve environmental protection mechanism to ensure that its operation does not pollute water and land;
3. Monitor gas emissions and use of resources, and establish emission reduction target;
4. Make sure that in our daily business operation, we conserve energy, water and other raw materials with all efforts to reduce direct impact on the environment;
5. Whenever the Company holds banquet, shark fin is out of question and sustainable seafood should be served. Order reasonable quantity to reduce waste;
6. Urge the employees to reduce paper usage and adopt other energy-saving measures; and
7. Cooperate with government agencies and support environmental organizations' activities.



環境 (續)

A4. 氣候變化

**適應及減緩氣候變化**

本集團深明識別及緩解重大氣候相關議題的重要性，並致力於管理可能影響本集團業務活動的潛在氣候相關風險。因此，本集團已建立一套強有力的政策及程序識別、監測及管理環境、社會及管治議題，包括氣候變化。我們在企業風險管理框架下識別及管理與氣候有關的重大風險。

**氣候相關議題**

**實際風險**

極端天氣事件的越趨頻繁及嚴重，如極寒或極熱、風暴、暴雨、颱風，會破壞電網或通信基礎設施、阻礙及傷害我們在路上或工作中的僱員而干擾營運。該等事件可能會擾亂供應鏈，中斷業務營運，並損害本集團資產。作為應對措施，本集團將識別該等風險，並優先考慮具有嚴重影響的風險，以便第一時間採取預防措施。同時，本集團將研究改變業務模型的可能性，以減少或避免此等對業務營運的嚴重影響。

ENVIRONMENTAL (Continued)

A4. Climate Change

**Climate Change Adaptation and Mitigation**

The Group recognises the importance of the identification and mitigation of significant climate-related issues, and is committed to managing the potential climate-related risks which may impact the Group's business activities. Therefore, the Group has established a robust set of policy and procedures to identify, monitor and manage ESG issues, including climate change. Material climate-related risks are identified and managed under our enterprise risk management framework.

**Climate-related Issues**

**Physical Risks**

The increased frequency and severity of extreme weather events such as extreme cold or heat, storms, heavy rains and typhoons can disrupt operations by damaging the power grid or communication infrastructures, obstructing and injuring our employees on the road or during their work. These events could disrupt supply chains, interrupt business operations, and damage the Group's assets. As countermeasures, the Group will identify these risks and prioritise those that have a serious impact to take precautionary measures in the first place. At the same time, the Group will examine the possibility of a change of business model to reduce or avoid these serious effects on business operations.

## 環境 (續)

### A4. 氣候變化 (續)

#### 氣候相關議題 (續)

##### 過渡風險

我們有更嚴格的氣候法例及法規支持全球去碳化的願景。例如，聯交所要求上市公司於彼等的環境、社會及管治報告中加強與氣候相關的資料披露。更嚴格的環境法律及法規可能使企業面臨更高的索賠及訴訟風險。企業聲譽亦可能因未能符合氣候變化的合規要求而下降。公司的相關資本投資及合規成本因而增加。為應對政策及法律風險以及聲譽風險，本集團定期監測與氣候有關的現有及新出現的趨勢、政策及法規，並準備於必要時提醒最高管理層，以避免成本增加、違規罰款或因回應遲緩而導致的聲譽風險。此外，我們已設定目標，於2021年減少我們的能源消耗及排放。

## ENVIRONMENTAL (Continued)

### A4. Climate Change (Continued)

#### *Climate-related Issues (Continued)*

##### *Transition Risks*

There are more stringent climate legislations and regulations to support the global vision of decarbonisation. For instance, the Stock Exchange has required the listed companies to enhance the climate-related disclosures in their ESG reports. Stricter environmental laws and regulations may expose enterprises to higher risks of claims and lawsuits. Corporate reputation may also be damaged due to failure to meet the climate change compliance requirements. The companys' related capital investment and compliance costs thus increase. In response to the policy and legal risks as well as the reputation risks, the Group regularly monitors existing and emerging trends, policies and regulations relevant to climate and is prepared to alert the top management where necessary to avoid cost increments, non-compliance fines or reputational risks due to delayed response. Besides, we have set targets to reduce our energy consumption and emissions during 2021.

## 社會

### 僱傭及勞工常規

僱員為本公司重要資產，我們關心他們的福祉、尊重他們的個人特質、確保所有僱員都會受到法例保障、亦確保僱員在工作上發展及增加僱員對本集團的歸屬感。

#### B1. 薪酬、解僱、招聘、晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策

##### 1. 薪酬

我們按職位要求和個人工作表現提供具競爭力的薪酬及福利予僱員。我們每年檢討僱員整體薪酬及福利，以確保本公司在當地市場具競爭力，特別是參考有關行業和同類型機構。每年，關鍵績效指標會為僱員的個人工作計劃提供方向和指引。我們亦會根據僱員的成就和貢獻，作出評估及獎勵。

##### 2. 解僱

我們確保所有僱員根據適用僱傭法律，包括：

- a. 人力資源部在僱員主動提出離職或僱員被解僱時進行離職面談，瞭解僱員離職的原因；
- b. 必需向被解僱僱員發出具工作證明的文件；
- c. 僱主在終止僱傭合約時，須給予被解僱僱員適當的通知期或代通知金，當中有薪年假及產假不可作為終止僱傭合約時的通知期；

## SOCIAL

### Employment and Labour Practices

As employees are important assets of the Company, we care about their well-being, respect their personality traits, make sure that all employees are subject to legislative protection and have equal opportunity in their career path. We also strive to increase their sense of belonging to the Group.

#### B1. Policies on compensation, dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare

##### 1. Compensation

We offer competitive pay and benefits to our employees according to their job requirements and individual performance. We review overall salary and benefits annually to ensure the Company's competitiveness in local markets, and also make reference to the relevant industries and similar organisations. Each year, KPIs will provide direction and guidance to the employees' individual work plan. We also assess the achievements and contributions of the employees to appraise and reward them.

##### 2. Dismissal

We ensure that all employees are subject to applicable employment laws, including:

- a. Whenever an employee resigns or is being laid off, the human resources department ("HR") should interview him or her before the termination to find out the reason for the termination;
- b. HR is required to issue employment verification document to the dismissed employee;
- c. When the employer terminates an employee's employment contract, the dismissed employee shall be given due notice or wages in lieu of notice, and his or her annual leave and maternity leave should not be counted towards the notice period;

社會 (續)

**B1. 薪酬及解僱及招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策 (續)**

**2. 解僱 (續)**

- d. 不可解僱已證實懷孕及已發出懷孕通知的僱員；
- e. 不可在僱員的有薪病假期間解僱僱員；
- f. 不可由於僱員曾在有關執行勞工法例、工業意外或違反工作安全規例而進行的法律程序中提供證據或資料而解僱僱員；
- g. 不可因僱員參與職工會或職工會的活動而解僱僱員；及
- h. 在未與因工受傷的僱員達成工傷補償的協議之前，或在有關的評估證明書仍未發出之前，不可解僱僱員。

**SOCIAL (Continued)**

**B1. Policies on compensation, dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare (Continued)**

**2. Dismissal (Continued)**

- d. An employee cannot be dismissed when she has been confirmed pregnant or given notice of pregnancy;
- e. An employee cannot be dismissed when he or she takes a paid sick leave;
- f. An employee cannot be dismissed due to his or her giving evidence or information in any legal proceeding relating to the enforcement of labour laws, any industrial accident or any breach of work safety regulations;
- g. An employee cannot be dismissed due to his or her membership in labour union or participation in labour union activities; and
- h. An employee cannot be dismissed if he or she is injured on duty, and a compensation agreement has not yet been reached or the relevant evaluation certificate has not yet been issued.

**社會** (續)

**B1. 薪酬及解僱及招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策** (續)

**3. 招聘及晉升**

在本集團招聘及晉升時，會對全部僱員採取公平及公開的態度，不受年齡、性別、身體健康或精神狀況、婚姻狀況、家庭崗位、種族、膚色、國籍、宗教、政治聯繫和性取向等因素所影響，按僱員的貢獻、工作表現和技能作出招聘、嘉許及獎勵，而本公司將盡力為彼等提供良好的工作環境及發展機會。

**4. 工作時數及假期**

僱員應按適用法律法規，享有其應得之假期。

以下為僱員可享受之假期：

- a. 每名僱員每週可休息兩天；
- b. 法定假日；
- c. 僱傭合同規定的有薪年假；
- d. 病假；
- e. 婚假；
- f. 分娩假；及
- g. 侍產假。

**SOCIAL** (Continued)

**B1. Policies on compensation, dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare** (Continued)

**3. Recruitment and promotion**

In the Group, recruitment and promotion should be fair and open for all employees, and cannot be affected by age, gender, physical or mental health status, marital status, family status, race, colour, nationality, religion, political affiliation, sexual orientation and other factors, and the employees will be employed, recognised and rewarded for their contribution, work performance and skills, while the Company will do its best to provide them with a good working environment and development opportunity.

**4. Working hours and rest-periods**

The employees shall enjoy proper rest periods under the applicable laws and regulations.

Employees are entitled to enjoy the following rest periods:

- a. Each employee can take two days off every 7 days;
- b. Statutory holidays;
- c. Paid annual leave prescribed by their employment contracts;
- d. Sick leave;
- e. Marriage leave;
- f. Maternity leave; and
- g. Paternity leave.

社會 (續)

**B1. 薪酬及解僱及招聘及晉升、工作時數、假期、平等機會、多元化、反歧視以及其他待遇及福利的政策 (續)**

**5. 平等機會、多元化、反歧視以及其他待遇及福利**

在招聘、培訓、晉升、調職、薪酬、福利及終止合約等事項提供平等的機會。此等機會並不受年齡、性別、身體健康或精神狀況、婚姻狀況、家庭崗位、種族、膚色、國籍、宗教、政治聯繫和性取向等因素所影響。

*遵守相關法律法規*

年內，本集團於所有重大方面已遵守中華人民共和國勞動合同法及有關僱傭的其他相關法律法規。

**SOCIAL (Continued)**

**B1. Policies on compensation, dismissal, recruitment, promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination and other benefits and welfare (Continued)**

**5. Equal opportunity, diversity, anti-discrimination and other benefits and welfare**

Equal opportunity must be provided for recruitment, training, promotion, transfer, remuneration, benefits and termination of contract. Such opportunities shall not be affected by factors such as age, gender, physical or mental health status, marital status, family status, race, colour, nationality, religion, political affiliation and sexual orientation.

*Compliance with relevant laws and regulations*

During the Year, the Group has complied with the Labour Contract Law of the PRC (中華人民共和國勞動合同法) and other relevant laws and regulations relating to employment in all material respects.

社會 (續)

**B2. 安全工作環境及保障僱員避免職業性危害的政策**

我們致力保障僱員及社區的健康和安全，我們要求所有僱員遵守所有相關職業健康及安全條例，盡力為僱員提供一個安全健康的工作環境，因此我們已實施以下政策：

1. 制定內部準則，務求辦公室及工廠符合或高於相關法律要求；
2. 為已識別為危險的工作訂立安全執程序；
3. 為僱員提供必需的保護裝備及醫療保障；
4. 機器及設備會定期檢查，以確保辦公室及工作環境衛生安全；
5. 建立緊急應急措施，如發生火災或爆炸應變方案；
6. 定期安排急救、防火和疏散逃生演習；
7. 設立機制以紀錄工傷意外及分析原因；
8. 提供及維持一個環保、健康及安全的工作場所；

**SOCIAL** (Continued)

**B2. Policies on safe working environment and protecting employees from occupational hazards**

We are committed to protecting the health and safety of the employees and the community, and we require all employees to comply with all relevant occupational health and safety regulations, and do our utmost to provide them with a safe and healthy working environment. As a result, we have implemented the following measures:

1. Develop internal guidelines to ensure that offices and factories are in line with or better than the requirements of relevant laws;
2. Establish safety procedures for the recognised dangerous work;
3. Provide necessary protective equipment and medical insurance to the employees;
4. Ensure that the offices and working environment are healthy and safe by regularly checking the machineries and equipment;
5. Establish emergency measures such as fire or explosion emergency plans;
6. Regularly arrange rescue, fire and evacuation drills;
7. Establish mechanism to record industrial injuries and analyse their causes;
8. Provide and maintain an environmental-friendly, healthy and safe working condition;

## 社會 (續)

### B2. 安全工作環境及保障僱員避免職業性危害的政策 (續)

9. 除非預先得到批准，否則僱員禁止在工作期間飲酒；
10. 積極推動僱員的環境保護、健康及安全意識，並支持行業內環境保護、健康及安全之發展；
11. 為所有僱員提供所需的工作資訊、指導、培訓及監督；及
12. 提供無煙工作環境。

#### 遵守相關法律法規

年內，本集團於所有重大方面已遵守中華人民共和國社會保險法及有關僱員健康與安全的其他相關法律法規。

### B3. 提升僱員履行工作職責的知識及技能的政策

人才發展是我們人力資源策略中重要的一環。我們瞭解到僱員的知識和技能對於本公司營運及業務增長方面極為重要，良好的工作發展計劃亦為僱員面對日後的業務挑戰作好準備，更可協助他們把握晉升機會，實踐自己的事業抱負。我們為僱員提供有效的培訓，制定明確的晉升階梯，以確保僱員具備所需技能，以及為本集團培養優秀的接班人及孕育良好的學習文化。本集團每年進行績效評估，並按評估結果為員工提供合適的培訓，為表現優秀的僱員提供工作發展及晉升機會。人力資源部經理負責按本集團人力資源管理制度的要求進行有關的評估及培訓工作。

## SOCIAL (Continued)

### B2. Policies on safe working environment and protecting employees from occupational hazards (Continued)

9. Drinking is not allowed during the working hours unless with prior approval;
10. Actively promote environmental protection, health and safety awareness of the employees, and support development of environmental protection, health and safety in the industry;
11. Provide all employees with job information, guidance, training and supervision as required; and
12. Provide a smoke-free working environment.

#### Compliance with relevant laws and regulations

During the Year, the Group has complied with the Social Insurance Law of the PRC (中華人民共和國社會保險法) and other relevant laws and regulations relating to health and safety of employees in all material respects.

### B3. Policies on improving employees' knowledge and skills for discharging duties at work

Talent development is an important part of our human resource strategy. We understand that the employees' knowledge and skills are essential to the Company's operation and business growth. Good development plan lays a good foundation for the employees to face business challenge in the future, and it also helps them to grasp promotion opportunities and fulfill their career aspirations. We provide the employees with effective training and develop a clear promotion ladder, ensuring that the employees have the required skills; we also nurture outstanding successors for the Group and foster learning atmosphere. The Group conducts performance evaluation annually, and provide the staff with appropriate training, and offer job, development and promotion opportunities for outstanding employees based on the assessment result. Under the Group's human resource management system requirements, the HR manager is responsible for carrying out related assessment and training.



社會 (續)

**B4. 防止童工及強制勞工的政策**

本集團對使用童工及強制勞工堅決採取「零容忍」政策，堅決不允許出現國際標準及營運地區內法規所禁止的使用童工及強制勞工的行為。業務過程中的任何一個環節(包括任何分包商或供應商)均不可使用童工及強制勞工，我們視使用童工及強制勞工的做法為嚴重的犯罪行為。以下是防止使用童工及強制勞工的政策：

1. 童工指未滿16周歲就業年齡而被僱傭的人士，若任何本公司或其附屬公司所處營運的國家或地區對童工有更嚴格之定義，則以該定義為準；
2. 強制勞工是指人們在違背自己的意願下，以懲罰或威脅的方式進行任何勞力或服務；
3. 獲聘用僱員必須年滿16周歲，本集團禁止聘用童工及強制勞工，亦禁止向已知使用童工或強制勞工的任何供應商或分包商有任何業務往還；
4. 未滿18歲的僱員不得從事有可能產生危險的工作及於夜間工作，以免影響其學習；
5. 在聘用任何應聘者之前，人力資源部應採取有效程序核實其年齡。人力資源部應檢查可證明應聘者年齡的文件，包括政府部門簽發帶有照片的身份證、出生證明、駕駛執照、戶籍文件、學歷證書或者其他任何能夠證明其出生日期的有效證件。並確保身份證上的照片與應聘者的長相相符；

**SOCIAL** (Continued)

**B4. Policies on preventing child and forced labour**

The Group firmly adopts a zero-tolerance policy on child and forced labour, and strictly forbids such conduct which is prohibited by international standards and relevant local regulations of the places in which we operate. In all part of our business operation (including our subcontractors or suppliers), child and forced labour is not allowed and we treat child and forced labour as a serious crime. Our policies on preventing child and forced labour are as follows:

1. Child labour refers to employment of people under 16 years of age, and if any country or region in which the Company or its subsidiary operates has a more stringent definition of child labour, such definition shall prevail;
2. Forced labour refers to people providing labour or service against their will, as a punishment or under threat;
3. Hired employees must be at least 16 years of age. The Group shall never recruit child labour and forced labour, and if it knows that any of its suppliers or subcontractors employ any child and forced labour, the Group will not conduct business with them anymore;
4. Employees under 18 may not engage in any potentially hazardous work and are prohibited from working at night lest it might affect their education;
5. Before hiring any job applicant, HR should take effective procedures to verify his or her age. HR should check documents that can prove the age of the applicant, including government-issued photo identification and birth certificate, driver's license, household register, academic certificates or any other credentials that can prove the date of birth. HR must ensure that the applicant's appearance is consistent with the photograph on the identification card;

社會 (續)

B4. 防止童工及強制勞工的政策 (續)

6. 針對人力資源部，特別是負責招聘的員工，提供預防童工及強制勞工培訓；
7. 如在本集團中發現未滿法定最低就業年齡的童工，我們將本着對該童工最大利益的角度出發，按照相關法律的要求採取以下措施：
  - a. 立即將該名童工帶離工作場所，以確保童工自身的安全；
  - b. 立即通知人力資源部負責人，核實所有相關資料，證實當事人是否屬於未滿16周歲的童工，並與該名童工即時解除勞動關係，通知當地社會福利機構，並且採取補救措施以保護其最大的利益；
  - c. 將該名童工送往專門的職業勞工健康檢查機構進行體檢，以確認該童工的身心健康狀況，並進行調查，以充分瞭解其處境；
  - d. 當該童工達到法定最低就業年齡之後，將為其提供再就業的機會；及
  - e. 立刻查明該問題營業地點招聘流程中存在的問題，並在90個工作日之內採取改善措施。

SOCIAL (Continued)

B4. Policies on preventing child and forced labour  
(Continued)

6. HR, especially those responsible for recruitment, should take part in prevention training about child and forced labour;
7. If employment of child labour under the legal minimum age is found in the Group, we will see to the best interests of the child, and take the following measures in accordance with the relevant legislations:
  - a. Take the child away from the workplace immediately, and ensure the safety of the child;
  - b. Immediately notify the person in charge of HR to verify all relevant information, confirm whether the child is under 16 years of age, sever labour relations with the child, notify the local social welfare institution, and take remedial measures to protect the child's best interest;
  - c. Send the child to a special occupational health inspection institution to do medical check-up to confirm the child's physical and mental health, and conduct investigation to fully understand the child's situation;
  - d. Provide the child with re-employment when he or she reaches legal minimum age for employment; and
  - e. Immediately find out the problems in the hiring process of the operating location and take improvement measures within 90 working days.

社會 (續)

**B4. 防止童工及強制勞工的政策 (續)**

8. 如在本集團中發現強制勞工，我們將按照相關法律的要求採取以下措施：
  - a. 立即將該名勞工帶離工作場所，以確保勞工自身的安全；
  - b. 立即通知人力資源部負責人，核實所有相關資料，證實當事人是否屬於強制勞工；
  - c. 將該名勞工送往專門的職業勞工健康檢查機構進行體檢，以確認其身心健康狀況，並進行調查以充分瞭解其處境；及
  - d. 立刻查明該問題營業地點招聘流程中存在的問題，並在90個工作日之內採取改善措施。

*遵守相關法律法規*

年內，本集團於所有重大方面已遵守中華人民共和國勞動法及中華人民共和國勞動合同法以及有關僱傭的其他相關法律法規。

**SOCIAL** (Continued)

**B4. Policies on preventing child and forced labour**  
(Continued)

8. If forced labour is found in the Group, we will take the following measures in accordance with the relevant legislations:
  - a. Take the labour away from the workplace immediately and ensure the safety of the labour;
  - b. Immediately notify the person in charge of HR to verify all relevant information and confirm whether the person is subject to compulsory labour;
  - c. Send the labour to a special occupational health inspection institution to do medical check-up to confirm the labour's physical and mental health, and conduct investigation to fully understand the labour's situation; and
  - d. Immediately find out the problems in the hiring process of the operating location and take improvement measures within 90 working days.

*Compliance with relevant laws and regulations*

During the Year, the Group has complied with the Labour Law of the PRC (中華人民共和國勞動法) and the Labour Contract Law of the PRC (中華人民共和國勞動合同法) and other relevant laws and regulations relating to employment in all material respects.

## 營運慣例

### B5. 管理供應鏈的環境及社會風險政策

我們重視與供應商發展及維持並期待與他們形成長期合作夥伴關係。我們會以公平及公開為原則採購物料及服務。我們只會與具有共同道德價值及標準的供應商合作，本集團亦支持及鼓勵供應商提高資源運用和推動環保以及履行社會企業責任：

1. 我們提倡以公平及公開為原則之競爭，並以互信為基礎與供應商及承辦商發展及維持長遠關係；
2. 我們以嚴格的道德標準採購物料及服務，以保證製成品之品質，及維持客戶、供應商及公眾對本集團一直以來的信心；
3. 我們對供應商進行審查，根據價格、品質、合適度及需要作出評估，只有評定為合格方可成為我們的認可供應商，我們只向認可供應商採購；
4. 我們定期對供應商進行跟進評估，及在必要時由第三方機構進行審核。當發現供應商有不符本公司之政策或合約要求時，本公司會終止往後的合作直到情況有所改善；
5. 我們會公正地選擇合適、有能力及負責任之供應商；
6. 我們支持及鼓勵供應商提供更環保的產品及服務，以及改善其僱員福利及保障；
7. 供應商必須遵守有關法律、規例及合約責任；及
8. 我們採用有效之監察系統及管理監控，偵查及防止採購及招標過程中發生賄賂、欺詐或其他不正當行為。

## OPERATING PRACTICES

### B5. Policies on managing environmental and social risks of the supply chain

We attach importance to developing and maintaining long-term relationships with our suppliers, and look forward to forming long-term partnerships with them. We will take a fair and open principle on procurement of materials and services. We will only cooperate with the suppliers that share common moral values and standards with us. The Group also supports and encourages the suppliers to promote efficient use of resources and environmental protection and fulfill corporate social responsibility:

1. We advocate the principle of fair and open competition, and develop and maintain long-term relationships with the suppliers and contractors based on mutual trust;
2. We have strict ethical standards in the procurement of materials and services to ensure the quality of the finished products and maintain the continued confidence of the customers, suppliers and general public;
3. We review our suppliers and assess them based on price, quality, suitability and demand, and only those rated as qualified can be our approved suppliers. We only purchase from the approved suppliers;
4. We conduct follow-up assessment on the suppliers regularly and, if necessary, audit them through a third party organisation. When a supplier is found to be inconsistent with the Company's policy or contractual requirements, the Company will cease future cooperation until the situation has been improved;
5. In an unprejudiced way, we choose appropriate, capable and responsible suppliers;
6. We support and encourage the suppliers to improve the environmental-friendliness of their products and services, and their employees' benefits and protection;
7. The suppliers must comply with the relevant laws, regulations and contractual obligations; and
8. We adopt effective monitoring and management systems to detect and prevent bribery, fraud or other misconducts in procurement and bidding processes.

**營運慣例** (續)

**B6. 有關產品和服務的健康與安全、廣告、標籤及私隱事宜以及補救方法的政策**

**產品和服務的健康與安全**

我們承諾向客戶提供高質素的產品與服務，有效處理客戶投訴，持續改善服務水平及確保客戶滿意度。因此採取如下措施：

1. 確保產品及服務符合相關法律及標準；
2. 為客戶提供準確的產品資訊及品質優良的產品，並制定相關產品回收政策及售後服務；
3. 若發現產品出現問題，會主動向客戶解釋及尋找雙方滿意的解決方案；及
4. 在處理客戶投訴後妥善存檔，與相關部門檢討有關投訴並制定對策，防止同類投訴再次發生，使本集團的服務質素得以不斷提升。

**廣告、標籤及保障客戶資料**

客戶資料只會用於業務列明的用途，而不會作與此無關的其他用途。所有僱員應加倍小心處理及使用客戶資料，保障客戶資料，以及遵守相關法律法規的要求。

**遵守相關法律法規**

年內，本集團於所有重大方面已遵守中華人民共和國安全生產法及有關產品及服務健康與安全、廣告、標籤及隱私的其他相關法律法規。

**OPERATING PRACTICES** (Continued)

**B6. Policies on health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress**

**Health and safety of products and services**

We are committed to providing the customers with high-quality products and services, settling customer complaints effectively, continuously improving service level and ensuring customer satisfaction. Accordingly, the following measures are taken:

1. Make sure that the products and services comply with related laws and standards;
2. Provide the customers with accurate product information and high-quality products, and develop return policy and after-sale services for related products;
3. Take the initiative to explain the problem and find a mutually satisfactory solution for the customers if there is a problem with a product; and
4. Keep proper records after handling a customer's complaint, arrange the relevant department to review the complaint and develop measures to prevent the recurrence of similar complaints so that the Group's service quality keeps improving.

**Advertising, labelling and protection of customer information**

Customer information will only be used for specific business purpose and not for other unrelated purposes. All employees should handle and use customer information with extreme caution, protect customer information, and comply with the requirements under relevant laws and regulations.

**Compliance with relevant laws and regulations**

During the Year, the Group has complied with the Production Safety Law of the PRC (中華人民共和國安全生產法) and other relevant laws and regulations relating to health and safety of products and services, advertising, labelling and privacy in all material respects.

## 營運慣例 (續)

### B7. 防止賄賂、勒索、欺詐及洗黑錢的政策

道德及誠信，是本公司成功的基石。我們對賄賂、勒索、欺詐及洗黑錢行為採取「零容忍」的態度，董事、管理層及員工在日常工作中必須遵守國家及地方政府在防止賄賂、勒索、欺詐及洗黑錢相關的所有法律法規。所有僱員都有責任明白及遵守以上防止賄賂、勒索、欺詐及洗黑錢的政策，也有義務向適當人士舉報違反守則的行為。任何人違反守則，將會受到紀律處分。我們會竭力保護作出舉報的員工和所收到的資料。然而，若任何人作出舉報的目的是傷害他人，他們可能會受到紀律處分。

#### 1. 索取或收受利益

本集團任何僱員(包括董事、管理層及所有全職、兼職、時薪、臨時員工)不可直接、間接或以任何方式，向第三方索取或收受任何形式的利益或做出任何可能被視為賄賂的行為，包括但不限於金錢、禮物、過度的酬酢及款待、旅遊及住宿資助、貸款及作擔保人、延伸的信貸優惠條款、費用、報酬、職位、受僱工作、合約、服務、優待、免除應履行之全部或部分責任等。倘若收受該等利益會妨礙其客觀處事、違反或損害本集團利益、引致偏私或不當行為，則僱員應拒絕接受任何直接或間接與本集團業務有關之利益。

## OPERATING PRACTICES (Continued)

### B7. Policies on preventing bribery, extortion, fraud and money laundering

Ethics and integrity are the cornerstones of the Company's success. We adopt a zero tolerance approach to bribery, extortion, fraud and money laundering. In their daily work, the Directors, management and staff must comply with all related national and local government laws and regulations on prevention of bribery, extortion, fraud and money laundering. All employees are not only responsible for understanding and complying with the above regulations on prevention of bribery, extortion, fraud and money laundering, but also have an obligation to report violation to the appropriate person. Any person who contravenes the regulations will be subject to disciplinary sanction. We will make every effort to protect the informer and the received information. However, if an informer's intention is to harm others, they may be subject to disciplinary punishment.

#### 1. Soliciting or accepting benefits

Any employee (including the Directors, management and all full-time, part-time, hourly-paid and temporary workers) of the Group cannot, directly, indirectly or in any manner, solicit or accept any form of benefits from a third party, including, but not limited to, money, gift, excessive entertainment and hospitality, subsidized travel and accommodation, loan, guarantee, preferential credit terms, fee, reward, position, employment, contract, service, privilege and exemption of all or part of the responsibilities that ought to be fulfilled, or do anything that might be seen as bribery. The employees should reject any interests and benefits relating directly or indirectly to the Group's business if such benefits would hamper their objectivity, harm or damage the interests of the Group, or cause bias or misconduct.

**營運慣例** (續)

**B7. 防止賄賂、勒索、欺詐及洗黑錢的政策** (續)

**1. 索取或收受利益** (續)

考慮到在節日、活動及酬酢等日常工作可能會發生的社交中，拒絕收受適度的饋贈會被視為欠缺社交禮儀或不禮貌，僱員可根據以下原則考慮收受對方自願提供之利益：

- a. 收受有關利益但不會影響僱員之工作表現及決定；
- b. 僱員不會感到有需要向饋贈人作出任何回報；及
- c. 僱員可公開討論有關利益。

本集團如發現任何僱員有任何不當的索取或接受利益行為，將會報警處理以及終止與其僱傭關係。

**2. 提供利益**

在任何情況下，任何僱員不得向任何人士或機構提供賄賂或不正當利益，以謀取個人私利或集團利益。本集團如發現任何僱員進行提供賄賂行為，將會報警處理以及終止與其僱傭關係。

**OPERATING PRACTICES** (Continued)

**B7. Policies on preventing bribery, extortion, fraud and money laundering** (Continued)

**1. Soliciting or accepting benefits** (Continued)

In social events such as festivals, activities, entertainments and other daily routine, refusing to accept a modest gift may be considered impolite or lacking social graces. With that in mind, the employees may consider accepting benefits offered on a voluntary basis under the following principles:

- a. Receiving such benefits will not affect his or her performance and decision;
- b. He or she will not feel the need to reciprocate; and
- c. He or she can openly discuss the benefits.

If the Group finds out any employee's inappropriate behaviour of soliciting or accepting benefits, it will call the police and terminate the employment relation with such employee.

**2. Providing benefits**

In any case, any employee shall not provide bribe or improper benefits to any person or organisation in order to seek personal gain or benefit the Group. If the Group finds out any employee using bribery, it will call the police and terminate the employment relation with such employee.

## 營運慣例 (續)

### B7. 防止賄賂、勒索、欺詐及洗黑錢的政策 (續)

#### 3. 勒索

任何人如為使自己或另一人獲益，或意圖使另一人遭受損失，而以恫嚇的方式作出任何不當的要求，即屬犯勒索罪。所有僱員不得參與、協助、掩飾任何勒索行為，本集團如發現任何僱員進行勒索行為，將會報警處理以及終止與其僱傭關係。

#### 4. 欺詐

任何人如使用任何欺騙手段，使自己或另一人獲益，或意圖使另一人遭受損失，即屬犯欺詐罪，常見僱員欺詐包括挪用公款、工資詐騙和盜竊任何公司資產。所有僱員不得參與、協助或掩飾任何欺詐行為，本集團如發現任何僱員進行欺詐行為，將會報警處理以及終止與其僱傭關係。

#### 5. 洗黑錢

洗黑錢指個人或機構，試圖以任何途徑掩飾非法資金來源、或使這些資金看似合法的過程。本集團不會容忍任何僱員進行、協助及支援任何形式的洗黑錢行為。

## OPERATING PRACTICES (Continued)

### B7. Policies on preventing bribery, extortion, fraud and money laundering (Continued)

#### 3. Extortion

Making any unwarranted demand by threat in order to seek benefits for oneself or for another person or with intent to cause loss to another person shall be considered as extortion. All employees shall not participate in, assist in or cover up any kind of extortion. If the Group finds out any employee committing extortion, it will call the police and terminate the employment relation with such employee.

#### 4. Fraud

Using any means of deception in order to seek benefits for oneself or for another person or with intent to cause loss to another person shall be considered fraud. Common employee fraud includes embezzlement, wage fraud and stealing company assets. All employees shall not participate in, assist in or cover up any fraud. If the Group finds out any employee committing fraud, it will call the police and terminate the employment relation with such employee.

#### 5. Money Laundering

Money laundering refers to an individual or institution attempting to conceal the source of illicit money, or makes such money looks legitimate in any way. The Group will not tolerate any employee's participation in, aiding and abetting any form of money laundering.



**營運慣例** (續)

**B7. 防止賄賂、勒索、欺詐及洗黑錢的政策** (續)

**5. 洗黑錢** (續)

本公司建立反洗黑錢領導小組，總經理任領導小組組長並負責組織反洗黑錢領導小組。反洗黑錢領導小組主要職責包括組織、落實反洗黑錢工作、跟進調查懷疑洗黑錢舉報，組織反洗黑錢培訓、配合監管機關和司法機關對可疑交易資金的調查，以及留意反洗黑錢法律、法規的要求及更新。

反洗黑錢程序包括識別客戶身份、保存交易紀錄、報告及跟進調查可疑交易及反洗錢培訓。

**a. 識別客戶身份**

業務人員在開發客戶時必須樹立高度的反洗錢意識，通過與準客戶的交流，全面瞭解客戶基本信息，做好客戶識別的第一關。客戶成功開發後，亦要跟客戶保持持續聯繫，及時把握客戶最新情況。發現異常情形，及時與相關部門進行溝通。

**b. 保存交易紀錄**

業務人員及會計人員應當保存的客戶身份資料，包括記載客戶身份信息的資料以及反映支付機構對客戶身份識別工作情況的各種紀錄和資料，亦應當保存各交易紀錄，包括關於每筆交易的信息、業務憑證、賬簿以及有關規定要求用以反映交易詳情的文件和其他資料，確保足以重現每筆交易。

**OPERATING PRACTICES** (Continued)

**B7. Policies on preventing bribery, extortion, fraud and money laundering** (Continued)

**5. Money Laundering** (Continued)

The Company has established an anti-money laundering team. The general manager is the team leader and responsible for organising the anti-money laundering team. The team's main responsibilities include organising and implementing anti-money laundering tasks, investigating reported money laundering, arranging anti-money laundering training, working with regulatory and judiciary authorities to investigate suspicious transactions of funds, as well as paying attention to requirements of and updates on anti-money laundering laws and regulations.

Anti-money laundering procedures include identifying customers, keeping transaction records, reporting and following-up investigation of suspicious transactions, and anti-money laundering training.

**a. Identifying customers**

In dealing with new customers, salespeople must establish a high degree of anti-money laundering awareness, comprehensively grasp the customers' information through communication with prospective customers, thereby running the first check on the customers. After successfully securing the client, regular contact is required to grasp the customers' updates. If an abnormal situation occurs, the salesperson needs to timely communicate with the relevant departments.

**b. Keeping transaction records**

Salespeople and accounting personnel should keep customer identification information, including register customer identification and related information, keep all sorts of records and information reflecting the payment agency's customer identification process, and keep transaction records such as each transaction's information, business voucher, ledger and necessary documents and other relevant information to reflect the details of each transaction to ensure that each transaction is traceable.

## 營運慣例 (續)

### B7. 防止賄賂、勒索、欺詐及洗黑錢的政策 (續)

#### 5. 洗黑錢 (續)

##### c. 報告及跟進調查可疑交易

業務人員及會計人員若發現可疑交易，應當及時向公司總部反洗黑錢領導小組報告。反洗黑錢領導小組對所有可疑交易報告涉及的交易，進行分析、調查，若有合理理由認為該交易或者客戶與洗黑錢、恐怖主義活動及其他違法犯罪活動有關，會向香港特別行政區政府聯合財富情報組(JFIU)等相關機構舉報。

##### d. 反洗黑錢培訓

全體僱員應至少每年進行一次反洗黑錢培訓，培訓內容包括洗黑錢的危害、反洗黑錢法規、僱員在反洗黑錢工作的角色、如何識別可疑交易、舉報可疑交易途徑、未遵守反洗黑錢法規可能導致的後果等。

#### 遵守相關法律法規

年內，本集團已遵守中華人民共和國反洗錢法、中華人民共和國刑法、中華人民共和國反不正當競爭法及有關賄賂、勒索、欺詐及洗黑錢的其他相關法律法規。

## OPERATING PRACTICES (Continued)

### B7. Policies on preventing bribery, extortion, fraud and money laundering (Continued)

#### 5. Money Laundering (Continued)

##### c. Reporting and following-up investigation of suspicious transaction

If any salespeople and accounting staff find out a suspicious transaction, they need to report such transaction immediately to the corporate headquarters' anti-money laundering team. The team analyses and investigates all reported suspicious transactions. If there are reasonable grounds to believe that the transaction or the customer has ties with money laundering, terrorism and other criminal activities, relevant authorities including the Joint Financial Intelligence Unit (JFIU) of the HKSAR Government will be notified.

##### d. Anti-money laundering training

All employees should attend anti-money laundering training at least once a year. The training includes learning the harmful effects of money laundering, anti-money laundering regulations, the role of the employees in anti-money laundering, how to identify suspicious transactions, ways to report suspicious transactions, and the consequences if one fails to comply with anti-money laundering regulations.

#### Compliance with relevant laws and regulations

During the Year, the Group has complied with the Anti-money Laundering Law of the PRC (中華人民共和國反洗錢法), the Criminal Law of the PRC (中華人民共和國刑法), the Law of the PRC Against Unfair Competition (中華人民共和國反不正當競爭法) and other laws and regulations relating to bribery, extortion, fraud and money laundering.

## 社區

### B8. 透過社區參與來瞭解發行人營運所在社區需要和確保其業務活動會考慮社區利益的政策

社區參與對於本集團長遠發展有着重要的價值，我們致力參與促進所處社區的發展及建設活動。我們透過各式各樣的行動來造福社群，包括進行投資或捐獻金錢、時間、產品、服務、影響力、管理知識等資源。

我們主要透過以下三種途徑參與建設社區：

1. 組織、推動和支持員工參與義務工作，例如定期探訪有需要人士、為弱勢社群安排戶外活動、舉辦公司捐血日等。
2. 捐贈，我們以捐贈金錢、物資或服務的方式，直接支持或資助各個社會服務機構的項目。除本身捐贈外，亦會呼籲本公司的持份者（包括僱員和客戶）捐贈予慈善機構。
3. 我們盡力為弱勢人士提供就業機會，並藉此建立雙贏的局面，如透過僱用已經完成再培訓課程的殘疾人士、優先向僱用殘疾人士的供應商採購，或參與各種導師計劃。

## COMMUNITY

### B8. Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests

Community engagement is important to the Group's long-term development. We are committed to promoting the development and construction of the community in which we operate. We benefit the community through a variety of actions, such as investment and contributing money, time, products, services, influence, management knowledge and other resources.

We participate in community building through three main ways as follows:

1. Organise, facilitate and support the staff to take part in volunteer services, such as regularly visiting people who need help, arranging outdoor activities for underprivileged groups and holding Blood Donation Day.
2. By means of donation, we donate money, goods or services to directly support or fund the projects of various social service agencies. In addition to our own donation, we also appeal to the Company's stakeholders (including the employees and customers) for donations.
3. We endeavour to provide employment opportunities to the underprivileged and create a win-win situation, such as hiring disabled people who have completed retraining courses, giving priority to purchasing from the suppliers who hire disabled people, or participating in a variety of mentorship programs.

## 社區 (續)

本集團於2010年7月14日獲得北京中大華遠認證中心頒發的ISO14001:2004環境管理體系認證證書，該體系運行一直保持良好，2022年本集團依據ISO14001:2015環境管理體系要求重新審核，順利通過中大華遠認證中心(上海)有限公司進行監視和評審，於2022年7月8日繼獲得北京中大華遠認證中心頒發的《環境管理體系認證證書》(證書號:02022E0883R4M)，認證本集團的工業自動化成套設備(鋼絲製品成套設備)設計和製造、一般機械零部件的加工的環境管理體系符合GB/T24001-2016/ISO14001:2015《環境管理體系要求及使用指南》。

2019年10月份本集團首次獲得北京中大華遠認證中心《ISO45001職業健康安全管理體系認證》，對企業品質管制和經營模式提出了更高要求，全面規範和改進企業職業安全衛生管理，為企業綜合經濟效益的實現。2022年本集團依據ISO45001:2018職業健康安全管理體系要求，順利通過中大華遠認證中心(上海)有限公司進行監視和評審，於2022年7月8日繼獲得北京中大華遠認證中心頒發的《職業健康安全管理體系認證證書》(證書號:02022S0839R1M)。

本集團嚴格控制設備生產過程中產生的廢物和溫室氣體的排放，並確保所有產生的排放物均在本集團經營業務的地區政府規定的環境質量標準內。該等法律、條例及規定包括《中國環境保護法》、《中國大氣污染防治法》、《中國水污染防治法》、廢物處置條例(香港法例第354章)及產品環保責任條例(香港法例第603章)等。

## COMMUNITY (Continued)

The Group maintains an effective environmental management system which was awarded an ISO14001:2004 certificate by Beijing ZhongDaHuaYuan Certification Center on 14 July 2010. Such system underwent another audit in accordance with the requirements under ISO14001:2015 and passed the examination and evaluation of ZhongDaHuaYuan Certification Center (Shanghai) Co., Ltd. in 2022. The Group was awarded a Certificate of Environmental Management System Certification\* (《環境管理體系認證證書》) (Certificate No.: 02022E0883R4M) by Beijing ZhongDaHuaYuan Certification Center on 8 July 2022 confirming that the environmental management system of both the Group's businesses of industrial automatic integrated equipment (integrated equipment for steel wire products) design and manufacturing and general machinery components and parts processing complies with the Environmental Management Systems — Requirements with Guidance for Use\* (《環境管理體系要求及使用指南》) (GB/T24001-2016/ISO14001:2015).

In October 2019, the Group obtained the certification for ISO45001 occupational health and safety management system for the first time from Beijing ZhongDaHuaYuan Certification Center. The standard sets higher requirements for quality control and operation model of an enterprise by comprehensively regulating and improving its occupational safety and hygiene management with the goal of delivering comprehensive economic benefits. In 2022, the Group underwent another audit in accordance with the requirements under ISO45001:2018 occupational healthy & safety management system and passed the examination and evaluation of ZhongDaHuaYuan Certification Center (Shanghai) Co., Ltd. The Group was awarded a Certificate of Occupational Health & Safety Management System Certification\* (《職業健康安全管理體系認證證書》) (Certificate No.: 02022S0839R1M) by Beijing ZhongDaHuaYuan Certification Center on 8 July 2022.

The Group strictly controls the emissions of waste and greenhouse gas from its equipment production processes. It also ensures that all emissions conform to the environmental quality standards stipulated by the local governments of the regions in which the Group operates. Relevant laws, regulations and rules include but are not limited to the Environmental Protection Law of the PRC (中國環境保護法), the Law of the PRC on the Prevention and Control of Atmospheric Pollution (中國大氣污染防治法), the Law of the PRC on the Prevention and Control of Water Pollution (中國水污染防治法), the Waste Disposal Ordinance (Cap. 354 of the laws of Hong Kong) and Product Eco-responsibility Ordinance (Cap. 603 of the laws of Hong Kong).

## 關鍵績效指標

### 廢氣排放

空氣污染物亦是從汽車中排出，一般來說，主要的空氣污染物包括氮氧化物(NO<sub>x</sub>)、硫氧化物(SO<sub>x</sub>)和懸浮顆粒(RSP) (亦稱顆粒物PM)。截至2021年及2022年12月31日止年度，相關數據如下：

## KEY PERFORMANCE INDICATORS

### Air Emissions

Air pollutants also come from vehicles and generally include nitrogen oxides (NO<sub>x</sub>), sulphur oxides (SO<sub>x</sub>) and respirable suspended particles (RSP) (also known as particulate matter (PM)). Relevant data for the years ended 31 December 2021 and 2022 were as follows:

	2021年12月31日 31 December 2021	2022年12月31日 31 December 2022
氮氧化物(NO <sub>x</sub> )	47,093.27 (克)	47,413.67 (克)
Nitrogen oxides (NO <sub>x</sub> )	47,093.27 (grammes)	47,413.67 (grammes)
硫氧化物(SO <sub>x</sub> )	842.49 (克)	848.22 (克)
Sulphur oxides (SO <sub>x</sub> )	842.49 (grammes)	848.22 (grammes)
懸浮顆粒(RSP)	3,467.38 (克)	3,490.97 (克)
Respirable suspended particles (RSP)	3,467.38 (grammes)	3,490.97 (grammes)
空氣污染物總量	51,403.14 (克)	51,752.86 (克)
Air pollutants in total	51,403.14 (grammes)	51,752.86 (grammes)

### 溫室氣體排放

溫室氣體源自各種日常活動，例如電力消耗、水消耗和氣體以及駕駛。溫室氣體排放總量包括二氧化碳及其他溫室氣體(例如甲烷(CH<sub>4</sub>)、氧化亞氮(N<sub>2</sub>O))。溫室氣體排放增加是地球溫度上升的主要原因之一，而二氧化碳是通過人體活動排放的主要溫室氣體。本集團致力在日常業務中減少燃燒及改善使用能源和資源的效益以管理溫室氣體的排放。

### Greenhouse Gas Emissions

Greenhouse gas comes from all sorts of daily activities, such as the use of electricity, water and gas as well as driving. Total greenhouse gas emissions include carbon dioxide and other greenhouse gases, such as methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O). The increase in greenhouse gas emission is one of the major causes of global warming. In particular, carbon dioxide is the principal greenhouse gas emitted from human activities. The Group strives to reduce burning and improve energy and resource efficiency in its daily operation so as to manage its greenhouse gas emissions.

**關鍵績效指標 (續)**

**溫室氣體排放 (續)**

截至2021年及2022年12月31日止年度，  
溫室氣體排放如下：

**KEY PERFORMANCE INDICATORS (Continued)**

**Greenhouse Gas Emissions (Continued)**

Greenhouse gas emissions for the years ended 31 December  
2021 and 2022 were as follows:

	2021年12月31日 31 December 2021	2022年12月31日 31 December 2022
由汽車燃燒燃料的直接排放 Direct emissions from combustion of fuels in motor vehicles	155,193.05 (千克) 155,193.05 (kilogrammes)	156,248.89 (千克) 156,248.89 (kilogrammes)
經由電力公司購買電力所引致的間接排放 Indirect emissions from electricity purchased from power companies	494,416.11 (千克) 494,416.11 (kilogrammes)	714,199.08 (千克) 714,199.08 (kilogrammes)
由棄置廢紙所產生的間接排放 Indirect emissions due to disposal of paper waste	4,280.59 (千克) 4,280.59 (kilogrammes)	6,423.59 (千克) 6,423.59 (kilogrammes)
經由污水處理公司處理污水所引致的間接排放 Indirect emissions due to sewage processing by sewage processing companies	14,381.99 (千克) 14,381.99 (kilogrammes)	12,972.89 (千克) 12,972.89 (kilogrammes)
溫室氣體總排放量 Greenhouse gas emissions in total	668.27 (噸) 668.27 (tonnes)	889.84 (噸) 889.84 (tonnes)

**污水排放管理**

本集團生產車間無需使用水源，本集團僅產生生活污水，生活污水是通過接管污水管送至無錫惠山水處理有限公司進行統一處理。期內，本集團生活污水每年通過無錫安誠檢測科技有限公司的檢測，截至2022年12月31日止年度，生活污水的酸鹼值、化學需氧量、生化需氧量等均處於規定的標準內。

**Effluents Management**

The production workshops of the Group do not require water supply. The Group only produces domestic sewage that is transmitted to 無錫惠山水處理有限公司 for unified treatment through sewage pipelines. During the period, the domestic sewage of the Group has been tested by 無錫安誠檢測科技有限公司 every year. For the year ended 31 December 2022, the potential of hydrogen (pH), chemical oxygen demand (COD) and biochemical oxygen demand (BOD) of the domestic sewage were all within required limits.

**關鍵績效指標 (續)**

**有害廢棄物及無害廢棄物**

除空氣污染物和溫室氣體排放外，本集團在噴塗過程中使用油漆所產生的有害廢棄物，截至2022年12月31日止年度所產生的有害廢棄物密度為0.0343 (2021年：0.021)。

本集團生活垃圾是委託無錫潤安物業服務有限公司進行清運處理，截至2022年12月31日共清運處理1,504桶 (2021年：1,150桶)，未對環境造成影響。截至2022年12月31日止年度的無害廢棄物密度為5.64 (2021年：4.31) 未對環境造成影響。

本集團致力採取及實施載列於本年報環境、社會及管治報告中有關廢氣及溫室氣體排放、向水及土地的排污、有害及無害廢棄物的產生等的政策，以達致減少相關污染。

截至2021年及2022年12月31日止年度，有害廢棄物及無害廢棄物相關資料如下：

**KEY PERFORMANCE INDICATORS (Continued)**

**Hazardous and Non-hazardous Waste**

In addition to the emissions of air pollutants and greenhouse gas, the Group also produces hazardous waste from using paint in its spraying and painting processes. The intensity of hazardous waste produced for the year ended 31 December 2022 was 0.0343 (2021: 0.021).

The Group engaged 無錫潤安物業服務有限公司 (Wuxi Runan Property Services Co., Ltd.\*) to transport and handle its domestic waste. As at 31 December 2022, the impact on the environment was negligible with 1,504 (2021: 1,150) bins of waste in total being transported and handled and the intensity of non-hazardous waste produced for the year ended 31 December 2022 being 5.64 (2021: 4.31).

The Group strives to adopt and implement the policies relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste as set out in this ESG Report in the annual report in order to mitigate such pollution.

The information on hazardous and non-hazardous waste for the years ended 31 December 2021 and 2022 were as follows:

	<b>2021年12月31日 31 December 2021</b>	<b>2022年12月31日 31 December 2022</b>
有害廢棄物	16.89 (噸)	29.07 (噸)
Hazardous waste	16.89 (tonnes)	29.07 (tonnes)
無害廢棄物	17.25 (噸)	22.56 (噸)
Non-hazardous waste	17.25 (tonnes)	22.56 (tonnes)

**間接能源耗量及耗水總量**

本集團日常間接能源耗量主要為購買作消耗的電力，截至2022年12月31日止年度所產生的能源耗量密度為283,412.34 (2021年：196,196.87)，而能源總耗量則為1,133.64千瓦時 (以千為單位) (2021年：784.78千瓦時 (以千為單位))。

本集團耗水總量主要來至生活污水。截至2022年12月31日止年度所產生的耗水密度為4,633.18 (2021年：5,136.43)，而耗水總量為18,532.72 (2021年：20,545.72)。

**Indirect Energy and Water Consumption in Total**

The daily indirect energy consumption of the Group mainly comes from purchased electricity. For the year ended 31 December 2022, the intensity of energy consumption was 283,412.34 (2021: 196,196.87) and energy consumption in total was 1,133.64 kWh in 000's (2021: 784.78 kWh in 000's).

The total water consumption of the Group mainly consists of domestic sewage. For the year ended 31 December 2022, the intensity of water consumption was 4,633.18 (2021: 5,136.43) and the water consumption in total was 18,532.72 (2021: 20,545.72).

### 關鍵績效指標 (續)

#### 間接能源耗量及耗水總量 (續)

本集團水源購自無錫市自來水有限公司，一家國有大型企業，為本集團提供穩定水源供應，因而在求取適用水源方面並無困難。

本集團致力採取及實施載列於本年報環境、社會及管治報告中有關有效使用資源的政策，以達致減能及減耗水量的目標，有助於較上一個報告期間減能及減耗水量。

#### 製成品所用的包裝材料

本集團在產品交貨前依據客戶要求對產品進行妥善包裝，避免在運輸過程中有任何損壞。截至2021年及2022年12月31日止年度包裝材料的類型及總量如下：

#### 包裝材料類型

#### Types of packaging material

	2021年12月31日 31 December 2021	2022年12月31日 31 December 2022
木材	18.27 (噸)	31 (噸)
Wood	18.27 (tonnes)	31 (tonnes)
纏繞膜 (卷)	1.13 (噸)	1.33 (噸)
Stretch film (wrap)	1.13 (tonnes)	1.33 (tonnes)
氣泡膜	N/A	0.18 (噸)
Bubble film	不適用	0.18 (tonne)
PE膜	N/A	0.6 (噸)
PE film	不適用	0.6 (tonne)

截至2022年12月31日止年度所使用的包裝材料密度為0.039 (2021年：0.024)。

本集團日常業務活動對環境及天然資源並沒有產生重大影響。本集團會繼續致力採取及實施載列於本年報環境、社會及管治報告中有關減低本集團對環境及天然資源造成重大影響的政策，以確保對環境及天然資源的保護。

### KEY PERFORMANCE INDICATORS (Continued)

#### Indirect Energy and Water Consumption in Total (Continued)

The Group enjoys stable water supply as it purchases water from 無錫市自來水有限公司 (Wuxi Waterworks Co., Ltd.\*), a sizeable state-owned enterprise and hence has no difficulty in sourcing water that is fit for purpose.

The Group strives to adopt and implement the policies relating to the efficient use of resources as set out in this ESG Report in the annual report in order to attain the goal of reducing energy and water consumption. They contributed to a reduction in energy and water consumption when compared to the last reporting period.

#### Packaging Material Used for Finished Products

The Group properly packs its products according to the requirements of the customers before delivery so as to prevent damage during transportation. For the years ended 31 December 2021 and 2022, the types and total amount of packaging material used were as follows:

For the year ended 31 December 2022, the intensity of packaging material used was 0.039 (2021: 0.024).

The daily operation of the Group has no material impact on the environment and natural resources. The Group will continue to adopt and implement the policies relating to minimising its significant impact on the environment and natural resources as set out in this ESG Report in the annual report in order to safeguard the environment and natural resources.



### 關鍵績效指標 (續)

#### 健康與安全

本集團遵守香港及中國有關工作和職業病賠償的法律、規則和法規，包括《僱員補償條例》(香港法例第282章)、《工傷賠償標準》、《工傷保險條例》向受工傷或職業病的僱員支付補償。本集團亦會考慮向在工作期間受傷或死亡或遭受職業病的僱員支付比法定要求更多的賠償。截至2021年12月31日止年度，本集團安全生產良好，沒有嚴重因工受傷、意外或亡故發生。沒有因工傷而損失的天數。

本集團嚴格按照國家的法律法規為全體員工參加了養老、醫療、工傷、生育、失業五大社會保險和住房公積金，參保覆蓋率達100%，並及時、足額繳納社會保險及公積金費用。本集團嚴格執行《中華人民共和國勞動法》規定的工作時間和休息休假，實行標準工作時間制度，每周工作40小時；在國家法定節假日按法定的天數放假，不能休息的給予調休或按規定支付加班費；嚴格執行《員工帶薪年休假工資計算辦法》，充分保障職工帶薪休假的合法權益。依據《職業健康監護技術規範》(GBZ188-2014)要求，本集團對接觸職業病危害員工進行上崗前，在崗期間，離崗時的職業健康檢查，並對檢查中發現的職業禁忌症員工調離了原作業環境。

### KEY PERFORMANCE INDICATORS (Continued)

#### Health and Safety

The Group provides compensation to employees suffering from work-related injuries or occupational illnesses in accordance with the laws, rules and regulations of Hong Kong and the PRC in relation to the compensation for employment and occupational illness, including the Employees' Compensation Ordinance (Cap. 282 of the Laws of Hong Kong), the Standard of Compensation for Work-Related Injuries and the Regulation on Work-Related Injury Insurance. The Group may also consider providing compensation beyond statutory requirements to employees who are injured, died or suffer from occupational illness at work. For the year ended 31 December 2021, the Group maintained good production safety with no major work-related injury, accident or death. There is no lost day due to work injury.

The Group maintains all 5 major social security schemes, namely retirement, medical, work-related injury, maternity and unemployment insurance, as well as housing provident fund for all of its employees with 100% participation rate in strict compliance with national laws and regulations. It also makes full and punctual payments to these social security schemes and provident fund. The Group implements standard working hours of 40 hours per week in strict compliance with the working-hour and rest-time requirements under the Labour Law of the PRC (中華人民共和國勞動法). Holidays are provided during national holidays according to statutory requirements while substitute holidays or overtime payments are granted in accordance with the regulations if an employee is required to work on statutory holidays. Employees' legal right to paid leave is fully protected in strict compliance with the Calculation Method of Paid Annual Leave of Staff (《員工帶薪年休假工資計算辦法》). The Group offers entrance, on-the-job and exit occupational health checks to employees who are exposed to occupational health hazards in accordance with the Technical Specifications for Occupational Health Surveillance (《職業健康監護技術規範》)(GBZ188-2014), and removes employees who are found in the checks to have occupational illnesses from their original positions.

**關鍵績效指標 (續)**

**僱員總數**

於2022年12月31日，本集團共有192名全職僱員，全部位於中國。截至2022年12月31日止年度，本集團調整適合其業務需求的僱員人數。

下表載列本集團按性別、年齡組別及地理區域劃分的僱員流失比率：

**KEY PERFORMANCE INDICATORS (Continued)**

**Total employees**

The Group had a total of 192 full-time employees as at 31 December 2022, and all employees were located in China. During the year ended 31 December 2022, the Group adjusted the number of employees in accordance with its business needs.

Set forth below are the Group's employee turnover rates by gender, age group and geographical region:

類別 Category	截至 2022年12月31日止年度 For the year ended 31 December 2022	截至 2021年12月31日止年度 For the year ended 31 December 2021
<b>按性別</b> <b>By gender</b>		
男性 Male	10%	14%
女性 Female	3%	2%
	3%	2%
<b>按年齡組別</b> <b>By age group</b>		
30歲或以下 30 or below	3%	6%
31至40歲 31-40	6%	5%
41至50歲 41-50	2%	6%
51歲或以上 51 or above	2%	0%
	2%	0%
<b>按地理區域</b> <b>By geographical region</b>		
中國 China	100%	100%
	100%	100%

**關鍵績效指標 (續)**

**僱員總數 (續)**

下表載列本集團於2022年12月31日按性別及年齡組別劃分的僱員分佈：

類別 Category	僱員人數 Number of employees	百分比 Percentage
<b>按性別</b>		
<b>By gender</b>		
男性	149	78%
Male	149	78%
女性	43	22%
Female	43	22%
<b>按年齡組別</b>		
<b>By age group</b>		
30歲或以下	24	24%
30 or below	24	24%
31至40歲	85	85%
31-40	85	85%
41至50歲	47	47%
41-50	47	47%
51歲或以上	36	36%
51 or above	36	36%

**發展及培訓**

本集團定期為僱員提供全面的培訓及發展機會。培訓乃根據僱員的需求安排，該等培訓每年由各個部門確定：

- a. 迎新培訓 — 令僱員在首個工作日熟悉本集團的目標、文化、規章制度、有關安全及產品的知識；
- b. 職前培訓 — 令新入職或轉崗的僱員熟悉新職務；
- c. 在職培訓 — 確保僱員熟悉本集團的產品，提高銷售及營銷人員的銷售技巧及客戶服務標準，並確保生產及質量控制人員執行適當的質量控制程序。

**KEY PERFORMANCE INDICATORS (Continued)**

**Total employees (Continued)**

Set forth below is an analysis of the Group's employees as at 31 December 2022 by gender and age group:

**Development and training**

The Group provides comprehensive training and development opportunities to its employees on a regular basis. The trainings are arranged according to the needs of employees, which were identified annually by individual departments:

- a. Orientation training — To familiarise employees with the Group's objectives, culture, rules and regulations, safety and product-related knowledge on the first day of work;
- b. Pre-job training — To familiarise new employees or transferred employees with their new duties;
- c. On-the-job training — To ensure that the employees are familiar with the Group's products, to sharpen the sales technique and customer service standard of sales and marketing personnel and to ensure the production and quality control personnel perform proper quality control procedures.

**關鍵績效指標 (續)**

**發展及培訓 (續)**

以下載列本集團按性別及僱員類別劃分的僱員完成培訓時數及百分比：

**KEY PERFORMANCE INDICATORS (Continued)**

**Development and training (Continued)**

Set forth below are the number and percentage of training hours completed by the Group's employees by gender and employee category:

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

僱員類別 Employee category	男性	女性	總培訓時數 Total training hours	按僱員類別 劃分的培訓 時數百分比 % of training hours by employee category
	培訓時數 Male training hours	培訓時數 Female training hours		
高級管理人員 Senior management	90	28	118	6%
中級管理人員 Middle management	247	89	336	18%
其他僱員 Other employees	1,102	298	1,400	76%
總額 Total	1,439	415	1,854	100%
按性別劃分的培訓時數百分比 % of training hours by gender	78%	22%	100%	

**截至2021年12月31日止年度  
For the year ended 31 December 2021**

僱員類別 Employee category	男性	女性	總培訓時數 Total training hours	按僱員類別 劃分的培訓 時數百分比 % of training hours by employee category
	培訓時數 Male training hours	培訓時數 Female training hours		
高級管理人員 Senior management	85	24	109	6%
中級管理人員 Middle management	276	97	373	21%
其他僱員 Other employees	1,036	267	1,303	73%
總額 Total	1,397	388	1,785	100%
按性別劃分的培訓時數百分比 % of training hours by gender	78%	22%	100%	

## 關鍵績效指標 (續)

### 供應鏈管理

本集團根據自身需求、設備的規格、質量及安全性能以及供應商的聲譽、售後服務及交貨時間購買原材料及設備。本集團對比多家供應商以甄選合資格供應商(基於其產品規格、產品合規性、生產管理、質量管理、環保水平及企業社會責任表現)後，方與合資格供應商訂立合約。

在選擇設備時，本集團還會考慮設備是否節能及環保。截至2022年12月31日止年度，本集團294名供應商全部均位於中國。

本集團期望其供應商堅持環境、社會及管治原則與本集團在業務營運管理過程中採納者一致。為確保零部件及原材料符合所需的安全及質量標準，本集團採納嚴格的供應商挑選標準(包括但不限於彼等是否提供高品質原材料，是否保持高水平環境保護並遵守與環保問題相關的法律，其價格是否與市價可資比較及其廠房所在地)，並每年持續監察我們現有的供應商，標準包括產品質量、產品缺陷率、交貨準時比率及應對能力。

供應商是否將會繼續列入本集團的認可供應商名單，取決於其在年度評估中取得的分數。環保意識為本集團評估供應商的主要標準之一。

## KEY PERFORMANCE INDICATORS (Continued)

### Supply chain management

The Group purchases raw materials and equipment based on its own needs, the specifications, quality and safety performance of equipment, and the reputation, after-sales service and delivery time of the supplier. The Group compares different suppliers to select qualified suppliers (based on their product specifications, product compliances, production management, quality management, environmental friendliness and also corporate social responsibility performances) before the Group enters into contract with the qualified suppliers.

When selecting equipment, the Group also considers whether the equipment is energy efficient and environmentally friendly. During the year ended 31 December 2022, all of the Group's 294 suppliers were situated in the PRC.

The Group expects its suppliers to uphold the ESG principles that the Group has adopted in the management of its business operations. In order to ensure that the components and raw materials meet the requisite safety and quality standards, the Group adopts stringent criteria in supplier selection (including but not limited to whether they provide high quality raw materials, whether they maintain a high standard on environmental protection and comply with relevant laws on environmental issues, whether their prices are comparable to market rate, and the location of their factories) and continuously monitors existing suppliers on an annual basis based on criteria such as quality, defect rate, delivery punctuality rate and responsiveness.

Whether a supplier will continue to be included in the Group's list of approved suppliers depends on the score it achieved in the annual evaluation. The awareness of environmental protection is one of the key criteria for the Group to evaluate the suppliers.

## 關鍵績效指標 (續)

### 產品保證及回收

產品質量對本集團的持續成功至關重要。本集團非常重視維持產品的一貫高品質。為達致該目標，本集團於整個生產過程實行嚴格的質量控制措施，以確保我們產品的質量及安全。本集團的質量控制部門定期進行檢查，以評估質量控制措施的有效性，並在必要時進一步加強該等措施。當本集團設備在安裝調試或運行過程中，發現不符合客戶要求，本集團將儘快安排人員到設備現場進行修復並協助調試；而當本集團銷售的備件因品質不合格，本集團將儘快安排回收有關批次備件。

截至2022年12月31日止年度，本集團並無任何產品回收、嚴重違反有關產品健康及安全的法律法規，或收到任何來自客戶的重大投訴。

### 知識產權及資訊安全

本集團已於中國就本集團自身及其產品註冊多個商標，以樹立企業形象。本集團依賴相關法律及法規以保護品牌名稱、商標及其他知識產權。

## KEY PERFORMANCE INDICATORS (Continued)

### Product assurance and recall

Product quality is crucial to the Group's continued success. The Group places strong emphasis on achieving a consistently high quality for its products. To achieve such purpose, stringent quality control measures were implemented throughout the production process to ensure the quality and safety of our products. The Group's quality control department performs regular inspections to evaluate the effectiveness of the quality control measures and further enhance these measures when necessary. For any of the Group's equipment which is found to fail to meet customer requirements during installation, fine-tuning, testing or operation, the Group will arrange staff to perform on-site repair and assist fine-tuning and testing as soon as possible. For any spare parts sold by the Group which fail to meet quality standards, the Group will arrange recall of the relevant batch as soon as possible.

During the year ended 31 December 2022, the Group did not experience any product recall, material non-compliance with laws and regulations in relation to product health and safety or receive any material complaints from its customers.

### Intellectual Property Rights and Information Security

The Group registered various trademarks for the Group itself and its products in the PRC to foster its corporate image. The Group relies on the relevant laws and regulations to protect its brand names, trademarks and other intellectual property rights.

### 關鍵績效指標 (續)

#### 知識產權及資訊安全 (續)

截至2022年12月31日止年度，本集團並不知悉本集團對任何第三方擁有的任何知識產權有任何重大侵權行為。此外，概無任何有關本集團擁有的知識產權遭侵權而存在針對本集團的待決或使本集團面臨威脅的重大申索。

#### 反貪腐

根據本集團的反貪腐政策，全體僱員須遵守中國的法律及法規，不得從事任何違法活動。僱員須恪守道德準則、倡導公平競爭及防止賄賂。嚴禁任何賄賂、欺詐、洗黑錢及挪用公款行為。

僱員不得接受，亦不可要求商業夥伴、供應商及商人給予任何不當的利益，包括宴會、禮品、證券、貴重物品及高消費娛樂活動等。若發生任何涉嫌違反法律、法規、行為守則或本集團政策的事件，本集團會進行深入調查。若查明屬實，將會對違例者採取紀律處分。董事及僱員不時接受培訓以確保彼等遵守及熟悉本集團的反貪腐指引、政策及程序。

本集團已提供保密報告管道給舉報人披露與涉嫌不當行為、瀆職或違規行為相關的資訊。本集團將在收到報告後發出確認收取通知、評估報告的有效性和相關性，並決定是否需要進行全面調查。如果需要進行調查，本集團會詳細調查報告的事項。本集團將謹慎處理舉報，並將公平妥善地對待舉報人的疑慮。

截至2022年12月31日止年度，本集團已遵守中國所有禁止貪污及賄賂的適用法律，且概無任何針對本集團或其僱員提起已審結的有關貪污行為的法律案件。

\* 僅供識別

### KEY PERFORMANCE INDICATORS (Continued)

#### Intellectual Property Rights and Information Security (Continued)

During the year ended 31 December 2022, the Group was not aware of any material infringement by the Group of any intellectual property rights owned by any third parties. Further, there were no pending or threatened material claims made against the Group with respect to the infringement of intellectual property rights owned by the Group.

#### Anti-corruption

According to the Group's anti-corruption policy, all employees shall abide by the laws and regulations of the PRC and shall not engage in any illegal activities. Employees shall uphold the code of ethics, advocate fair competition and act against bribery. Any bribery, fraud, money laundering and embezzlement are prohibited.

Employees must not accept or request any improper benefits including banquets, gifts, securities, valuables and high-expenditure entertainment activities from business partners, suppliers and merchants, etc. When there is any alleged case in violation of laws, regulations, code of conduct or the Group's policies, the Group will investigate and impose disciplinary actions on the offenders after verification. Directors and employees received training from time to time to ensure that they comply and are familiar with the anti-corruption guidelines, policies and procedures of the Group.

The Group has maintained reporting channels for whistle-blowers to disclose, in confidence, information in relation to any suspected misconduct, malpractice or non-compliance. Upon receiving such report, the Group will issue a notice of acknowledgment, assess the validity and relevance of the report and determine the needs to carry out a full investigation. If an investigation is necessary, the Group will investigate the matter reported in detail. Such report will be handled with caution and the concern raised by any whistle-blower will be fairly and duly addressed to.

During the year ended 31 December 2022, the Group complied with all applicable laws relating to the prohibition of corruption and bribery of the PRC and there was no concluded legal case regarding corrupt practices brought against the Group or its employees.

\* For identification purposes only

董事欣然提呈本報告連同本集團年內的經審核綜合財務報表。

### 主要營業地點

本公司在中國註冊成立，其香港主要營業地點位於香港灣仔港灣道6-8號瑞安中心27樓2703室。本集團的註冊辦事處及中國主要營業地點位於中國江蘇省無錫惠山經濟開發區堰新東路1號。

### 主要業務

本集團的主要業務是在中國提供製造鋼絲製品的生產線的研發、設計、製造、設備供應、安裝、調試及維修保養服務。附屬公司的主要業務及其他詳情載於綜合財務報表附註16。

### 業務回顧

本集團年內業務回顧載列於本年報「主席報告書」、「管理層討論與分析」、「環境、社會及管治報告」、「五年財務數據摘要」等節及以下段落。

本集團遵守公司條例(香港法例第622章)、上市規則及證券及期貨條例(香港法例第571章)(「證券及期貨條例」)項下有關資料披露及企業管治的規定。自本財政年度完結起至本年報日期，概無發生影響本集團的重要事項。

The Directors are pleased to present this report together with the audited consolidated financial statements of the Group for the Year.

### PRINCIPAL PLACE OF BUSINESS

The Company was incorporated in the PRC and has its principal place of business in Hong Kong at Suite 2703, 27th Floor, Shui On Centre, 6-8 Harbour Road, Wanchai, Hong Kong. The Group's registered office and its principal place of business in the PRC are situated at 1 Yanxin Road East, Huishan Economic Development Zone, Wuxi, Jiangsu Province, the PRC.

### PRINCIPAL ACTIVITIES

The principal activities of the Group are research and development, design, manufacture, equipment supply, installation, testing, repair and maintenance of production lines for manufacturing steel wire products in the PRC. The principal activities and other particulars of the subsidiaries are set out in note 16 to the consolidated financial statements.

### BUSINESS REVIEW

The business review of the Group for the Year is set out in the sections of Chairman's Statement, Management Discussion and Analysis, Environmental, Social and Governance Report, Five-Year Financial Summary of this annual report and the paragraphs below.

The Group complies with the requirements under the Companies Ordinance (Cap. 622 of the Laws of Hong Kong), the Listing Rules and the Securities and Futures Ordinance (Cap. 571 of the laws of Hong Kong) (the "SFO") for the disclosure of information and corporate governance. No important event affecting the Group has occurred since the end of the financial year to the date of this annual report.



## 主要風險因素

以下載列本集團面對的主要風險及不明朗因素。

### 本地及國際法規的影響

本集團的業務營運受政府政策、監管機構制訂的相關法規及指引所限制。未能遵守該等規則及規定可能會被該等機構罰款、修正或暫停業務營運。本集團密切監察政府政策、法規及市場的轉變，並進行研究以評估該等轉變的影響。

### 第三方風險

本集團部分業務倚賴第三方服務供應商以改善本集團的表現及效率。儘管可從外部服務供應商受惠，但管理層意識到有關營運倚賴性可能造成漏洞，以致受意料之外的服務轉差或中斷影響（包括聲譽受損、業務中斷及金錢損失）。為解決該等不明朗因素，本集團僅聘用信譽良好的第三方服務供應商，並密切監察彼等的表現。

有關本集團面臨的其他風險及不明朗因素，請參閱招股章程。

### 與僱員、客戶及供應商的主要關係

本集團為僱員提供全面的福利計劃、事業發展機會及切合個人需要的內部培訓，以肯定僱員的成就。本集團為所有僱員提供健康安全的工作環境。年內，概無發現任何因工傷而導致的罷工或致命個案。

本集團着重與供應商合作以有效而迅速地滿足我們客戶的需要。各部門與供應商緊密合作，確保招標及採購程序公開、公平及公正地進行。本集團亦於項目開始前向供應商清楚傳達本集團的規定及標準。

## KEY RISK FACTORS

Set out below are the key risks and uncertainties facing the Group.

### Impact of Local and International Regulations

The business operation of the Group is subject to government policy, and relevant regulations and guidelines established by the regulatory authorities. Failure to comply with the rules and requirements may lead to penalties, amendments or suspension of the business operation by the authorities. The Group closely monitors changes in government policies, regulations and markets as well as conducting studies to assess the impact of such changes.

### Third-Party Risks

The Group has been relying on third-party service providers in some parts of its business to improve performance and efficiency of the Group. While gaining the benefits from external service providers, the management realises that such operational dependency may pose a threat of vulnerability to unexpected deterioration or lapses in service including reputation damage, business disruption and monetary losses. To address such uncertainties, the Group engages only reputable third-party service providers and closely monitors their performance.

For other risks and uncertainties facing the Group, please refer to the Prospectus.

### Key Relationships with Employees, Customers and Suppliers

The Group recognises the accomplishment of the employees by providing comprehensive benefit package, career development opportunities and internal training appropriate to individual needs. The Group provides a healthy and safe workplace for all employees. No strikes and cases of fatality due to workplace accidents are found during the Year.

The Group places great emphasis on working relationships with suppliers to meet our customers' needs in an effective and efficient manner. Our departments work closely with our suppliers to make sure the tendering and procurement process is conducted in an open, fair and just manner. The Group's requirements and standards are also well-communicated to suppliers before the commencement of a project.

本集團重視所有客戶透過各種方法及渠道提供的看法及意見，包括利用商業情報以了解客戶趨勢及需要，並定期分析客戶的反饋。本集團亦進行全面測試及檢查，確保僅向客戶提供優質的產品及服務。

本集團是中國鋼絲製品生產整體解決方案提供商，我們按照鋼絲製品製造商的生產需要和規格，為客戶提供定制和獨特的解決方案。因此，我們可提供一站式的服務，包括承辦成套生產線的建設（包括技術設計、設備供應、安裝及調試）、維修或更換其現有生產線的若干部件或以單機方式供應設備和機器，從而為其現有生產線升級。

我們的主要供應商與本集團的業務關係平均超過3-5年，主要遍佈在華東地區的江蘇、上海、浙江、山東與華中地區的河南。供應商主要是提供按照特定設計製成的度身訂造的零部件、電氣組件。我們最大的供應商是位於華東地區的江蘇省，主要供應的產品是按照特定設計製成的度身訂造的零部件。供應商給予的付款期一般為30-90天，應付款項通常會於信貸期內以電匯或商業匯票進行結算。

本集團主要產品的生產規格及要求而量身定制的，對供應商提供的零部件的品質參數則是非常重要，本集團制訂了供應商管理制度及供應商認定考核管理規定，對供應商進行合格評定管理控制，確保本集團所採購的產品滿足規定的要求。對合格的供應商進行連續監督，以保證供應商能長期、穩定地提供合格的產品和服務。

於報告期間，本集團與供應商概無任何重大合同糾紛。

The Group values the views and opinions of all customers through various means and channels, including usage of business intelligence to understand customer trends and needs and regular analysis on customer feedback. The Group also conducts comprehensive tests and checks to ensure that only quality products and services are offered to the customers.

The Group is an integrated production solution provider of steel wire products in the PRC. We provide customised and distinctive solutions to steel wire product manufacturers in accordance with their production needs and specifications. As such, we can provide one-stop service including undertaking the construction of comprehensive production lines (scope of work covering technical design, equipment supply, installation and fine-tuning and testing of the production lines), repair and maintenance or replacement of certain parts within their existing production lines or supply of equipment and machines on a standalone basis to upgrade their existing production lines.

The Group has, on average, over 3 to 5 years of business relationship with the key suppliers, which are mainly located in Jiangsu, Shanghai, Zhejiang and Shandong in Eastern China as well as Henan in Central China. The suppliers mainly manufacture customised parts and components and electrical units according to specific designs. Our largest supplier mainly provides customised parts and components according to specific designs and is located in Jiangsu in Eastern China. In general, suppliers grant a payment term of 30-90 days. Payables are usually settled by electronic remittance or commercial bill of exchange within the credit period.

The Group's key products are customised in accordance with production needs and specifications. The quality of the parts and components provided by the supplies are vital. The Group has formulated the Supplier Management System\* (供應商管理制度) and the Supplier Certification and Assessment Management System\* (供應商認定考核管理規定) to assess, manage and control the suppliers and ensure that the products procured by the Group satisfy its requirement. The Group continuously monitors the qualified suppliers to ensure the long-term and stable supply of satisfactory products and services from them.

During the reporting period, the Group did not have any material contractual dispute with its suppliers.

## 董事會報告

### Report of the Directors

本集團非常重視客戶的觀點及意見，該等觀點及意見通過多種方式及途徑收集，瞭解客戶趨向及需求，並定期分析客戶回饋意見，以根據客戶需求開發新產品及提供優質的服務。

本集團的客戶包括數家中國領先的鋼絲製品製造商，於過往業績，我們主要客戶有在聯交所、上海證券交易所以及深圳證券交易所上市的公司。本集團的產品銷往國內外，我們的銷售合同通常規定產品交付日期為自合同簽署日期起計約五至九個月，較長的製造週期主要歸因於產品設計及製造、交付、現場安裝、調試及試產所需的時間。

我們主要的客戶與本集團的業務關係平均超過5年以上，本集團會根據客戶的經營規模、財務狀況進行評估，針對不同等級的客戶給予寬和嚴的信用政策，於過往業績內收款的平均天數，以及就主要生產線及單機所採用的業務模式中不同階段所耗用的平均天數，本集團給予客戶的付款期限為(i)合同簽訂的90天內收取合同價值的10%至30%的預收款，(ii)生產完畢收以合同價值的30%–40%，(iii)安裝調試完成後收取合同價值的20%–40%，及(iv)質保金10%一年內收取。本集團亦會不斷監察及控制客戶的應收賬款餘額。

於報告期間，本集團概無因客戶出現財務狀況而嚴重延誤或拖欠付款導致任何重大業務損失。

The Group treasures customers' opinions and advice, which are collected in various forms through several channels to understand the customers' preferences and needs. It also regularly analyses the feedback and opinions of the customers so as to develop new products and provide quality services in accordance with their needs.

The Group's customers include several leading steel wire product manufacturers in the PRC. According to our track records, our key customers include companies listed on the Stock Exchange, the Shanghai Stock Exchange and the Shenzhen Stock Exchange. Apart from domestic sales, the Group also exports its products. Our sales contracts usually provide for a product delivery date of about five to nine months from the contract signing date. The relatively long manufacturing cycle is primarily attributed to the time required for product design and manufacturing, delivery, on-site installation, fine-tuning, testing and trial production.

The Group has, on average, over 5 years of business relationship with the key customers. It offers different credit terms to the customers according to its assessment of their business scales and financial positions. According to the average number of days for receipt of payments, and the average number of days spent on different stages of its business models adopted for the major production lines and standalone machines, the payment terms granted by the Group to its customers requires (i) receipt of 10% to 30% of contract value within 90 days from the contract signing date, (ii) receipt of 30% to 40% of contract value upon completion of production, (iii) receipt of 20% to 40% of contract value upon completion of installation, fine-tuning and testing, and (iv) receipt of quality warranty payment (10%) within one year. The Group continuously monitors and controls the accounts receivable from its customers.

During the reporting period, the Group did not suffer from any material business loss due to material delinquency or default by its customers with financial difficulties.

## 主要客戶及供應商

年內，本集團向最大及五大客戶作出的銷售總額分別佔本集團年內總收入的32.4% (2021年：49.0%)及73.6% (2021年：90.1%)。

年內，本集團向最大及五大供應商作出的總採購額分別佔本集團年內採購總額的20.7% (2021年：18.2%)及33.7% (2021年：36.0%)。

年內，董事、其緊密聯繫人或就董事所知擁有本公司5%以上已發行股份的任何股東概無在本集團的五大客戶、原材料供應商及分包商中擁有任何權益。

## 五年財務概要

本集團過去五個財政年度的業績及資產與負債概要載於本年報第208頁。此概要並不屬於經審核綜合財務報表的一部分。

## 財務報表

本集團年內的業績及本公司與本集團於該日的事務狀況載於本年報第126至131頁的綜合財務報表。

有關本集團年內表現的討論與分析以及其業績及財務狀況的相關重大因素載於本年報「管理層討論與分析」一節。

## 物業、廠房及設備

本集團物業、廠房及設備於年內的變動詳情載於綜合財務報表附註14。

## MAJOR CUSTOMERS AND SUPPLIERS

During the Year, aggregate sales to the Group's largest and five largest customers accounted for 32.4% (2021: 49.0%) and 73.6% (2021: 90.1%), respectively, of the Group's total revenue for the Year.

During the Year, aggregate purchases from the Group's largest and five largest suppliers accounted for 20.7% (2021: 18.2%) and 33.7% (2021: 36.0%), respectively, of the Group's total purchases for the Year.

None of the Directors, their close associates or any Shareholder (who or which to the knowledge of the Directors owns more than 5% of the Company's issued shares) had any interest in the Group's five largest customers, raw material suppliers and subcontractors during the Year.

## FIVE-YEAR FINANCIAL SUMMARY

A summary of the results and of the assets and liabilities of the Group for the latest five financial years is set out on page 208 of this annual report. This summary does not form part of the audited consolidated financial statements.

## FINANCIAL STATEMENTS

The results of the Group for the Year and the state of the Company's and the Group's affairs as at that date are set out in the consolidated financial statements on pages 126 to 131 of this annual report.

A discussion and analysis of the Group performance during the Year and material factors underlying its results and financial position are set out in the Management Discussion and Analysis section of this annual report.

## PROPERTY, PLANT AND EQUIPMENT

Details of movements in property, plant and equipment of the Group during the Year are set out in note 14 to the consolidated financial statements.

### 儲備及可供分派儲備

本公司儲備於年內的變動詳情載於綜合財務報表附註33。

於2022年12月31日，本公司的可供分派儲備為人民幣508,200,000元(2021年：人民幣482,400,000元)。

### 股息

年內，董事會議決建議派發末期股息每股人民幣0.08元(稅前)，合共人民幣10,240,000元(稅前)，須經股東於本公司將在2023年6月9日(星期五)舉行的股東週年大會(「股東週年大會」)上批准後，方可作實。倘於股東週年大會上獲股東批准，則末期股息將向在2023年6月30日(星期五)名列本公司股東名冊的股東派發。應付本公司內資股持有人的股息將以人民幣支付，而應付本公司H股持有人的股息將以港元支付。H股的股息亦須繳納中國預扣所得稅。末期股息預期將於2023年7月17日(星期一)或前後派付，而有關分派的詳細計劃載於本公司將在2023年4月24日或前後寄發的通函。

### 稅項減免(H股股東)

#### 非居民企業股東

根據自2008年1月1日起施行的中國企業所得稅法與其實施條例以及其他相關規則，倘本公司向名列本公司H股股東名冊的非居民企業股東派發股息，則須按10%的稅率代扣企業所得稅。任何以非個人登記股東(包括香港中央結算(代理人)有限公司、其他代理人、受託人或其他組織或團體)名義登記的H股皆被視為非居民企業股東所持的股份處理，因此須代扣企業所得稅。

### RESERVES AND DISTRIBUTABLE RESERVES

Details of movements in reserves of the Company during the Year are set out in note 33 to the consolidated financial statements.

As at 31 December 2022, the distributable reserves of the Company were RMB508.2 million (2021: RMB482.4 million).

### DIVIDEND

For the Year, the Board resolved to recommend a final dividend of RMB0.08 per share (before tax) totalling RMB10.24 million (before tax), subject to approval by the Shareholders at the annual general meeting of the Company to be held on Friday, 9 June 2023 (the "AGM"). The final dividend, if approved by the Shareholders at the AGM, will be paid to the Shareholders whose names appeared on the register of members of the Company on Friday, 30 June 2023. Dividends payable to the holders of the Company's domestic shares shall be paid in RMB, whereas dividends payable to the holders of the Company's H shares shall be paid in Hong Kong dollars. Dividends on H share are also subject to PRC Withholding Income Tax. It is expected that the final dividend will be payable on or around Monday, 17 July 2023 and a detailed plan of distribution will be set out in the circular of the Company to be despatched on or around 24 April 2023.

### TAX REDUCTION AND EXEMPTION (FOR H SHAREHOLDERS)

#### Non-resident enterprise shareholders

Pursuant to the Enterprise Income Tax Law of the PRC (中華人民共和國企業所得稅法) and its implementation rules, which came into force on 1 January 2008 and other relevant rules, where the Company distributes any dividend to non-resident enterprise shareholders whose names appear on the register of members for H Shares of the Company, it is required to withhold enterprise income tax at the rate of 10%. Any H Shares registered in the name of non-individual registered shareholders, including HKSCC Nominees Limited, other nominees, trustees or other organisations or groups, will be treated as Shares being held by non-resident enterprise shareholders, and consequently will be subject to the withholding of the enterprise income tax.

### 非居民個人股東

根據國家稅務總局法規(國稅函[2011] 348號)及相關法律法規,如H股個人股東為香港或澳門居民或與中國簽訂10%股息稅率稅收協定的國家的居民,則本公司最終將按10%的稅率代表該等股東代扣代繳個人所得稅。如H股個人股東為與中國簽訂低於10%股息稅率稅收協定的國家的居民,則本公司將代為辦理根據相關稅收協定享受有關協定優惠待遇的申請。如H股個人股東為與中國簽訂高於10%但低於20%股息稅率稅收協定的國家的居民,則本公司將按相關稅收協定規定的實際稅率代扣代繳個人所得稅。如H股個人股東為與中國簽訂20%股息稅率稅收協定國家的居民、或與中國並無簽訂任何稅收協定的國家的居民,或在任何其他情況下,則本公司將按20%的稅率代表該等股東代扣代繳個人所得稅。

### 暫停辦理股份過戶登記

本公司將於2023年5月10日(星期三)至2023年6月9日(星期五)期間(首尾兩天包括在內)暫停辦理股份過戶登記手續,在此期間將不會辦理任何股份過戶。於2023年6月9日(星期五)名列本公司股東名冊的股份持有人將有權出席將於2023年6月9日(星期五)舉行的2023年股東週年大會並於會上表決。為符合資格出席股東週年大會並於會上表決,所有過戶文件連同相關股票須不遲於2023年5月9日(星期二)下午4時正送交本公司的H股登記處聯合證券登記有限公司(地址為香港北角英皇道338號華懋交易廣場2期33樓3301-04室)(如為H股),或送交本公司位於中國的註冊辦事處(地址為中國江蘇省無錫惠山經濟開發區堰新東路1號)(如為內資股)。

### Non-resident individual shareholders

According to regulations by the State Administration of Taxation (Guo Shui Han [2011] No. 348) and relevant laws and regulations, if the individual H Share shareholders are residents of Hong Kong or Macau or those countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of 10%, the Company will finally withhold and pay individual income tax at the rate of 10% on behalf of these shareholders. If the individual H Share shareholders are residents of those countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of less than 10%, the Company will make applications on their behalf to seek entitlement of the relevant agreed preferential treatments pursuant to the relevant tax treaty. If the individual H Share shareholders are residents of those countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of more than 10% but less than 20%, the Company will withhold and pay individual income tax at the actual tax rate stipulated in the relevant tax treaty. If the individual H Share shareholders are residents of those countries which have entered into a tax treaty with the PRC stipulating a dividend tax rate of 20%, or those countries which have not entered into any tax treaties with the PRC, or under any other circumstances, the Company will withhold and pay individual income tax at the rate of 20% on behalf of these shareholders.

### CLOSURE OF REGISTER OF MEMBERS

The register of members of the Company will be closed from Wednesday, 10 May 2023 to Friday, 9 June 2023, both dates inclusive, the period during which no transfer of shares will be effected. The holders of shares whose names appear on the register of members of the Company on Friday, 9 June 2023 will be entitled to attend and vote at the 2023 AGM to be held on Friday, 9 June 2023. In order to be qualified to attend and vote at the AGM, all transfer documents accompanied by the relevant share certificates must be lodged with the H Share Registrar of the Company, Union Registrars Limited at Suites 3301-04, 33/F., Two Chinachem Exchange Square, 338 King's Road, North Point, Hong Kong (in respect of H shares), or to the Company's registered office in the PRC at 1 Yanxin Road East, Huishan Economic Development Zone, Wuxi, Jiangsu Province, the PRC (in respect of Domestic shares) no later than 4:00 p.m. on Tuesday, 9 May 2023.

### 借款

於2022年12月31日，本集團借款餘額為人民幣2,000,000元（2021年：無）。

### 股本

本公司股本年內的變動詳情載於綜合財務報表附註24。

### 公眾持股量的充足程度

於本年報日期，基於本公司所得的公開資料及就董事所知，本公司於年內及直至本年報日期止一直維持上市規則所訂明的最低公眾持股量。

### 優先購買權

根據組織章程細則及中國法律，本公司毋須受制於任何規定其按持股比例向現有股東建議進行新發行的優先購買權。

### 購買、出售或贖回本公司的上市證券

於年內，本公司或其任何附屬公司概無購買、出售或贖回本公司任何上市證券。

### 報告期後事項

於報告期後直至本報告日期為止並無重大事項。

### 股票掛鈎協議

除本年報所披露者外，概無股票掛鈎協議於年內訂立或於年底仍然有效。

### BORROWINGS

As at 31 December 2022, the Group had borrowings of RMB2,000,000 (2021: Nil).

### SHARE CAPITAL

Details of movements in the share capital of the Company during the Year are set out in note 24 to the consolidated financial statements.

### SUFFICIENCY OF PUBLIC FLOAT

Based on the information publicly available to the Company and within the knowledge of the Directors as at the date of this annual report, the Company has maintained the prescribed minimum public float under the Listing Rules during the Year and up to the date of this annual report.

### PRE-EMPTIVE RIGHTS

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

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

Neither the Company nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities during the Year.

### EVENTS AFTER THE REPORTING PERIOD

There were no significant events after the reporting period up to the date of this report.

### EQUITY-LINKED AGREEMENTS

Save as the disclosed in this annual report, no equity-linked agreements were entered into during the Year or subsisted at the end of the Year.

## 董事及監事

下表載列截至2022年12月31日止年度有關本公司董事及監事的資料。

## DIRECTORS AND SUPERVISORS

The following table sets forth information concerning the Directors and supervisors of the Company for the year ended 31 December 2022.

姓名 Name	年齡 Age	職位 Position	獲委任日期 Appointment Date
<b>董事</b>			
<b>Directors</b>			
張德剛先生 Mr. ZHANG Degang	50	執行董事兼主席 Executive Director and Chairman	2012年7月24日 24 July 2012
張德強先生 Mr. ZHANG Deqiang	53	執行董事兼總經理 Executive Director and general manager	2012年7月24日 24 July 2012
馮麗麗女士 Ms. FENG Lili	42	執行董事 Executive Director	2022年6月17日 17 June 2022
張靜華女士 Ms. ZHANG Jinghua	60	非執行董事 Non-executive Director	2015年8月28日 28 August 2015
梁耀祖先生 Mr. LEUNG Yiu Cho	43	獨立非執行董事 Independent non-executive Director	2021年6月18日 18 June 2021
俞建峰先生 Mr. YU Jianfeng	48	獨立非執行董事 Independent non-executive Director	2021年6月18日 18 June 2021
鍾瑞峰先生 Mr. ZHONG Ruifeng	46	獨立非執行董事 Independent non-executive Director	2021年6月18日 18 June 2021
彭加山先生 Mr. PENG Jiashan	59	監事 Supervisor	2014年8月15日 15 August 2014
危奕女士 Ms. WEI Yi	53	監事 Supervisor	2014年8月15日 15 August 2014
楊靜華女士 Ms. YANG Jinghua	41	監事兼人事和總務部經理 Supervisor and personnel and general affairs manager	2012年7月24日 24 July 2012



## 董事會報告

### Report of the Directors

本公司已接獲各獨立非執行董事根據上市規則第3.13條就彼等獨立性發出的年度確認書，並認為全體獨立非執行董事均獨立於本公司。

### 董事、監事及高級管理層履歷

本公司董事、監事及高級管理層的履歷詳情載於本年報第19至28頁。

### 董事及監事的服務合約

除張靜華女士的服務合約於2015年8月28日訂立，梁耀祖先生、俞建峰先生及鍾瑞峰先生的服務合約於2021年6月18日訂立，以及馮麗麗女士的服務合約於2022年6月17日訂立外，本公司各董事及監事已分別於2014年10月24日及2014年10月20日與本公司訂立服務合約，並將於公司換屆重選後繼續生效。因此，彼等各自的服務合約於2021年6月18日舉行的股東週年大會上重選董事後繼續生效。該等服務合約可按照其條款終止。

本公司董事或監事並無亦不擬與本集團任何成員公司訂立不可由本集團有關成員公司於一年內終止而毋須作出賠償(法定賠償除外)的服務合約。

The Company has received, from each of the independent non-executive Directors, an annual confirmation of their independence pursuant to Rule 3.13 of the Listing Rules and considers that all of the independent non-executive Directors are independent of the Company.

### BIOGRAPHIES OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT

Biographical details of Directors, supervisors and senior management of the Company are set out on pages 19 to 28 of this annual report.

### SERVICE CONTRACTS OF DIRECTORS AND SUPERVISORS

Except for Ms. Zhang Jinghua's service contract which was entered into on 28 August 2015, Mr. Leung Yiu Cho, Mr. Yu Jianfeng and Mr. Zhong Ruifeng's service contracts which was entered into on 18 June 2021 and Ms. Feng Lili's service contract which entered into on 17 June 2022, each of the Directors and supervisors of the Company has entered into a service contract with the Company on 24 October 2014 and 20 October 2014, respectively, and such service contracts will continue to be effective upon re-election. Hence, each of their service contracts is continued to be effective pursuant to the re-election of the Directors at the annual general meeting held on 18 June 2021. The service contracts may be terminated in accordance with the terms of the service contracts.

None of the Directors or supervisors of the Company has or is proposed to have a service contract with any member of the Group which is not determinable by such member of the Group within one year without payment of compensation (other than statutory compensation).

## 董事及監事以及五名最高薪人士薪酬

優秀而投入的員工為本集團賴以成功的寶貴資產。為確保能夠吸引及留住人才，本集團制定董事薪酬政策時乃以提供公平合理並具市場競爭力的薪酬組合為原則，務求支持績效文化及達成策略業務目標。

董事的薪酬包括固定薪金或服務費及可變部分（如花紅及購股權），以業務或規模相若的公司為釐定基準，並已參照現行市況、本公司表現以及董事的資格、技能、經驗及教育背景等不同因素。

董事薪酬每年檢討，並須經股東批准。

本公司董事及監事的薪酬詳情載於綜合財務報表附註34。

五名最高薪僱員薪酬的詳情載於綜合財務報表附註9(a)。

## 本公司所授購股權的詳情

於2022年12月31日，本公司並無任何現行購股權計劃。

## 管理合約

年內並無訂立或存在有關本集團整體或任何重大部分業務的管理及行政工作的合約。

## 董事的彌償

本公司已為董事及高級職員購買適當的責任保險，而與董事利益有關的彌償條文目前生效並於年內全年生效。

## REMUNERATION OF DIRECTORS AND SUPERVISORS AND FIVE HIGHEST PAID EMPLOYEES

Quality and committed staff are valuable assets contributing to the Group's success. To ensure the ability to attract and retain talents, the Group's remuneration policy of Directors is built upon the principles of providing equitable and market-competitive remuneration package that support the performance culture and enable the achievement of strategic business goals.

The Directors' remuneration comprises fixed salary or service fee and variable components (such as bonus and share options), which is benchmarked against companies of comparable business or scale with reference to a mix of factors such as the prevailing market condition, the Company's performance and the qualifications, skills, experience and educational background of the Directors.

The Directors' remuneration is reviewed annually and are subject to shareholders' approval.

Details of the remuneration of the Directors and supervisors of the Company are set out in note 34 to the consolidated financial statements.

Details of the remuneration of the five highest paid employees are set out in note 9(a) to the consolidated financial statements.

## DETAILS OF OPTIONS GRANTED BY THE COMPANY

As at 31 December 2022, the Company did not have any share option scheme in force.

## MANAGEMENT CONTRACTS

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

## INDEMNITY OF DIRECTORS

The Company has maintained appropriate directors and officers liability insurance and such indemnity provisions for the benefit of the Directors is currently in force and was in force throughout the Year.

## 董事會報告

Report of the Directors

### 捐贈

年內並無作出捐贈(2021年:無)。

### 董事、監事及最高行政人員於證券的權益

於2022年12月31日，董事、監事及最高行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的權益或淡倉(包括其根據證券及期貨條例的相關條文被當作或視為擁有的權益及淡倉)，或根據證券及期貨條例第352條須載入該條所述登記冊內的權益或淡倉，或根據標準守則須知會本公司及聯交所的權益或淡倉如下：

#### (i) 董事於本公司股份中的權益

### DONATIONS

No donation was made during the Year (2021: nil).

### DIRECTORS', SUPERVISORS' AND CHIEF EXECUTIVES' INTERESTS IN SECURITIES

As at 31 December 2022, the interests or short positions of the Directors, supervisors and the chief executive in the shares, underlying shares and debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which will have to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which he/she was taken or deemed to have under such provisions of the SFO) or which will be required, pursuant to section 352 of the SFO, to be recorded in the register referred to therein or which will be required to be notified to the Company and the Stock Exchange pursuant to the Model Code, will be as follows:

#### (i) Interests of the Directors in the shares of the Company

董事姓名 Name of Director	股份類別 Class of shares	股份數目 Number of shares	權益性質 Nature of interest	佔相關類別 股本的概約 百分比(附註1) Approximate percentage in the relevant class of share capital (Note 1)	佔已發行股本 總額的概約 百分比(附註1) Approximate percentage in the total issued share capital (Note 1)
張德剛先生 Mr. Zhang Degang	內資股 Domestic Shares	43,221,504	實益擁有人 Beneficial owner	45.02%	33.77%
	內資股 Domestic Shares	34,010,496	與其他人士共同持有的權益(附註2) Interest held jointly with another person (Note 2)	35.43%	26.57%
	內資股 Domestic Shares	4,416,000	於受控制法團的權益(附註3) Interest in controlled corporation (Note 3)	4.60%	3.45%
張德強先生 Mr. Zhang Deqiang	內資股 Domestic Shares	29,983,104	實益擁有人 Beneficial owner	31.23%	23.42%
	內資股 Domestic Shares	47,248,896	與其他人士共同持有的權益(附註2) Interest held jointly with another person (Note 2)	49.22%	36.92%
	內資股 Domestic Shares	4,416,000	於受控制法團的權益(附註3) Interest in controlled corporation (Note 3)	4.60%	3.45%
張靜華女士 Ms. Zhang Jinghua	內資股 Domestic Shares	4,027,392	實益擁有人 Beneficial owner	4.20%	3.15%
	內資股 Domestic Shares	77,620,608	與其他人士共同持有的權益(附註2) Interest held jointly with another person (Note 2)	80.85%	60.64%

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|--|--|
| <p>(1) 有關計算以本公司於2020年12月31日已發行合共128,000,000股普通股為基準，當中包括96,000,000股內資股及32,000,000股H股。</p> <p>(2) 張德剛先生、張德強先生及張靜華女士為一致行動人士，因此彼等各自被視為於彼等各自所持股份中擁有權益。根據日期為2013年7月26日的一致行動協議，張德剛先生、張德強先生及張靜華女士各自確認彼等自三知工控於2009年4月17日成立起，共同一致行使彼等於本集團成員公司的股東大會及／或董事會會議上的投票權，且將繼續一致行動。</p> <p>(3) 張德剛先生及張德強先生是無錫順欣投資企業(有限合夥)(「順欣」)的兩名普通合夥人，因此被視為於順欣所持股份中擁有權益。</p> | <p>(1) The calculation is based on the total number of 128,000,000 ordinary shares of the Company in issue as at 31 December 2020, which comprised 96,000,000 domestic shares and 32,000,000 H shares.</p> <p>(2) Mr. Zhang Degang, Mr. Zhang Deqiang and Ms. Zhang Jinghua are persons acting in concert and accordingly each of them is deemed to be interested in the Shares held by each other. By the Acting in Concert Agreement dated 26 July 2013, each of Mr. Zhang Degang, Mr. Zhang Deqiang and Ms. Zhang Jinghua confirmed that they have exercised their voting rights at the meetings of the shareholders and/or directors of the members of the Group in unanimity since the establishment of Sanzhi Gongkong on 17 April 2009, and will continue to do so.</p> <p>(3) Mr. Zhang Degang and Mr. Zhang Deqiang are two of the general partners of 無錫順欣投資企業(有限合夥) (Wuxi Shunxin Investment Enterprise (Limited Partnership)) ("Shunxin") and are therefore deemed to be interested in the Shares held by Shunxin.</p> |
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除上文所披露者外，於2022年12月31日，概無本公司董事、監事及最高行政人員於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債權證中擁有根據證券及期貨條例第XV部第7及8分部須知會本公司及聯交所的任何權益或淡倉(包括彼等根據證券及期貨條例的相關條文被當作或視為擁有的權益或淡倉)，或記錄於本公司根據證券及期貨條例第352條須存置的登記冊的任何權益或淡倉，或根據標準守則已另行知會本公司及聯交所的任何權益或淡倉。

### 主要股東的權益及淡倉

據董事所知，於2022年12月31日，概無任何人士或法團(本公司董事、最高行政人員或監事除外)於本公司股份或相關股份中擁有或被視為或當作擁有根據證券及期貨條例第XV部第2及3分部條文須向本公司披露或記錄於根據證券及期貨條例第336條須存置的登記冊的權益或淡倉。

Save as disclosed above, as at 31 December 2022, none of the Directors, supervisors and the chief executive of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which they were taken or deemed to have under such provisions of the SFO) or as recorded in the register of the Company required to be kept under Section 352 of the SFO or as otherwise notified to the Company and the Stock Exchange pursuant to the Model Code.

### INTERESTS AND SHORT POSITIONS OF SUBSTANTIAL SHAREHOLDERS

So far as the Directors are aware, as at 31 December 2022, no persons or corporations (other than the Directors, chief executive or supervisors of the Company) had or deemed or taken to have an interest or short position in the shares or underlying shares of the Company which were required to be disclosed to the Company under the provisions of Division 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept under section 336 of the SFO.

### 董事及監事於重要交易、安排或合約中的權益

於年末或年內任何時間，概無由本公司、其任何附屬公司或同系附屬公司或其母公司訂立且本公司董事或監事或彼等任何關連實體直接或間接於當中擁有重大權益，並與本集團業務相關的重大交易、安排或合約存續。

### 重大合約

年內，本公司或其任何附屬公司概無與本公司或其任何附屬公司的控股股東（定義見上市規則）訂立任何重大合約，或就控股股東或其任何附屬公司向本公司或其任何附屬公司提供的服務訂立任何重大合約。概無本公司股東訂立任何安排以放棄或同意放棄任何股息。

### 競爭業務

年內，本公司董事、控股股東及彼等各自的緊密聯繫人概無擁有與本公司或其任何附屬公司的業務構成競爭或可能構成競爭的任何業務或權益，亦無與本集團存在任何其他利益衝突。

### DIRECTORS' AND SUPERVISORS' INTERESTS IN TRANSACTIONS, ARRANGEMENTS OR CONTRACTS OF SIGNIFICANCE

No transaction, arrangement or contract of significance in relation to the Group's business to which the Company, any of its subsidiaries or fellow subsidiaries or its parent company was a party, and in which a Director or supervisor of the Company or an entity connected with any of them had a material interest, whether directly or indirectly subsisted at the end of the Year or at any time during the Year.

### CONTRACTS OF SIGNIFICANCE

During the Year, there had been no contract of significance between the Company or any of its subsidiaries and a controlling shareholder (as defined in the Listing Rules) of the Company or any of its subsidiaries, nor any contract of significance for the provision of services to the Company or any of its subsidiaries by a controlling shareholder or any of its subsidiaries. None of the shareholders of the Company entered into any arrangement to waive or agree to waive any dividend.

### COMPETING BUSINESS

None of the Directors, the controlling shareholders of the Company and their respective close associates had any business or interest that competes or may compete with the business of the Company or any of its subsidiaries nor had any other conflicts of interest with the Group during the Year.

### 遵守不競爭承諾

張德剛先生、張德強先生及張靜華女士(本公司控股股東(定義見上市規則))分別向本公司作出年度聲明,確認已遵守其根據於2014年3月11日以本公司為受益人訂立的不競爭契據向本公司作出的不競爭承諾。獨立非執行董事已檢討不競爭承諾的遵守及執行情況,並確認於年內已遵守於不競爭承諾下的所有承諾。

### 董事及監事購買股份或債權證的安排

於年內任何時間,概無向任何本公司董事或監事授出可藉購入本公司或任何其他法團的股份或債權證獲益的權利,彼等亦無行使有關權利,而本公司、其控股公司或其任何附屬公司亦無訂立任何安排,讓本公司董事或監事可藉購入本公司或任何其他法團的股份或債務證券(包括債權證)獲益。

### 退休計劃

本集團為合資格的中國僱員參與由中國省、市政府機關組織的定額供款退休福利計劃。

### COMPLIANCE WITH NON-COMPETE UNDERTAKING

Each of Mr. Zhang Degang, Mr. Zhang Deqiang and Ms. Zhang Jinghua (the controlling shareholders (within the meaning of the Listing Rules) of the Company) has given an annual declaration to the Company confirming that he/she has complied with the non-compete undertakings given by them to the Company under the deed of non-competition made on 11 March 2014 in favour of the Company. The independent non-executive Directors have reviewed the status of compliance and enforcement of the non-compete undertakings and confirmed that all the undertakings thereunder have been complied with during the Year.

### ARRANGEMENT FOR DIRECTORS AND SUPERVISORS TO PURCHASE SHARES OR DEBENTURES

At no time during the Year were rights to acquire benefits by means of the acquisition of shares in or debentures of the Company or any other body corporate granted to any Director or supervisors of the Company, or were such rights exercised by them, or was the Company, its holding company or any of its subsidiaries a party to any arrangements to enable the Directors or supervisors of the Company to acquire benefits by means of the acquisition of shares in, or debt securities (including debentures) of the Company or any other body corporate.

### RETIREMENT SCHEMES

The Group participates in defined contribution retirement benefit schemes organised by the PRC municipal and provincial government authorities for the Group's eligible employees in the PRC.

該等退休計劃的詳情載於綜合財務報表附註9。

本集團僱員須參與由地方市政府營辦的中央退休金計劃(「**界定供款計劃**」)，而該等附屬公司須將向界定供款計劃供款，供款額為該地方市政府所預先釐定僱員基本薪金與津貼總和的若干百分比。本集團就界定供款計劃作出的供款按照各計劃的相關規則，於成為應付時自損益表扣除。

本集團向界定供款計劃作出的供款即時全數歸屬僱員。因此，(i)截至2021年12月31日及2022年12月31日止兩個年度各年，並無沒收界定供款計劃下的供款；及(ii)於2021年12月31日及2022年12月31日，並無已沒收供款可供本集團減低其現時向界定供款計劃供款的水平。

Particulars of these retirement plans are set out in note 9 to the consolidated financial statements.

The employees of the Group are required to participate in a central pension scheme (the “**Defined Contribution Schemes**”) operated by the local municipal government, which these subsidiaries are required to contribute a certain percentage, which was pre-determined by the local municipal government, of the sum of basic salary and allowance of employees to the Central Pension Scheme. The contributions by the Group for the Defined Contribution Schemes are charged to the statement of profit or loss as they become payable in accordance with the relevant rules of the respective schemes.

The Group’s contributions to the Defined Contribution Schemes vest fully and immediately with the employees. Accordingly, (i) for each of the two years ended 31 December 2021 and 31 December 2022, there was no forfeiture of contributions under the Defined Contribution Schemes; and (ii) there were no forfeited contributions available for the Group to reduce its existing level of contributions to the Defined Contribution Schemes as at 31 December 2021 and 31 December 2022.

## 遵守企業管治守則

於年內，本公司一直遵守上市規則附錄十四所載企業管治守則的全部守則條文。

## 關聯方交易

年內關聯方交易的詳情載於綜合財務報表附註32，而該等交易不屬於上市規則界定的關連交易或持續關連交易。

本公司確認其已遵守根據適用香港財務報告準則及上市規則的披露規定。

## 關連交易

年內概無其他交易已根據上市規則第十四A章構成本公司的關連交易或持續關連交易。

## 重大法律訴訟

年內，本公司並無牽涉任何重大訴訟或仲裁，而據董事所知，本公司亦無任何待決或面臨威脅的重大訴訟或申索。

## COMPLIANCE WITH THE CORPORATE GOVERNANCE CODE

The Company complied with all code provisions of the CG Code contained in Appendix 14 to the Listing Rules throughout the Year.

## RELATED PARTY TRANSACTIONS

Details of related party transactions during the Year are set out in note 32 to the consolidated financial statements and these transactions do not fall under the definition of connected transaction or continuing connected transaction of the Listing Rules.

The Company confirmed that it has complied with the disclosure requirements in accordance with applicable Hong Kong Financial Reporting Standards and the Listing Rules.

## CONNECTED TRANSACTIONS

There was no other transactions which constituted connected transaction(s) or continuing connected transaction(s) under Chapter 14A of the Listing Rules of the Company during the Year.

## SIGNIFICANT LEGAL PROCEEDINGS

During the Year, the Company was not engaged in any litigation or arbitration of material importance and no litigation or claim of material importance is known to the Directors to be pending or threatened against the Company.



## 董事會報告

Report of the Directors

### 審核委員會

董事會轄下的審核委員會已與管理層一同審閱本集團所採納的會計原則及常規，並討論審核、財務報告系統、風險管理及內部監控系統，並審閱本集團年內的綜合財務業績。

### 核數師

年內的綜合財務報表已由羅兵咸永道會計師事務所審核，其將退任並符合資格及願意接受續聘。股東週年大會上將提呈一項決議案，以續聘羅兵咸永道會計師事務所為本公司核數師。

承董事會命

無錫盛力達科技股份有限公司

主席

張德剛

中國江蘇，2023年3月24日

\* 僅供識別

### AUDIT COMMITTEE

The audit committee of the Board has reviewed with the management the accounting principles and practices adopted by the Group and discussed auditing, financial reporting systems, risk management and internal control systems, and has reviewed the Group's consolidated financial results for the Year.

### AUDITOR

The consolidated financial statements for the Year have been audited by PricewaterhouseCoopers, who shall retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of PricewaterhouseCoopers as auditor of the Company is to be proposed at the AGM.

By order of the Board

無錫盛力達科技股份有限公司

(Wuxi Sunlit Science and Technology Company Limited\*)

Zhang Degang

Chairman

Jiangsu, the PRC, 24 March 2023

\* For identification purposes only



致無錫盛力達科技股份有限公司股東  
(在中華人民共和國成立的有限公司)

羅兵咸永道

To the Shareholders of Wuxi Sunlit Science and  
Technology Company Limited

(incorporated in the People's Republic of China with limited liability)

## 意見

### 我們已審計的內容

載列於第129至207頁的無錫盛力達科技股份有限公司(以下簡稱「貴公司」)及其附屬公司(以下統稱「貴集團」)綜合財務報表包括：

- 於2022年12月31日的綜合資產負債表；
- 截至該日止年度的綜合收益表；
- 截至該日止年度的綜合全面收益表；
- 截至該日止年度的綜合權益變動表；
- 截至該日止年度的綜合現金流量表；及
- 綜合財務報表附註，包括主要會計政策及其他闡釋資料。

## OPINION

### What we have audited

The consolidated financial statements of Wuxi Sunlit Science and Technology Company Limited (the “Company”) and its subsidiaries (the “Group”), which are set out on pages 129 to 207, comprise:

- the consolidated balance sheet as at 31 December 2022;
- the consolidated income statement for the year then ended;
- the consolidated statement of comprehensive income for the year then ended;
- the consolidated statement of changes in equity for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- the notes to the consolidated financial statements, which include significant accounting policies and other explanatory information.

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## 獨立核數師報告(續)

Independent Auditor's Report (Continued)

### 我們的意見

我們認為，該等綜合財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映 貴集團於2022年12月31日的綜合財務狀況及其截至該日止年度的綜合財務表現及綜合現金流量，並已遵照香港《公司條例》的披露規定妥為擬備。

### 意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任在本報告「核數師就審計綜合財務報表承擔的責任」部分中作進一步闡述。

我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

### 獨立性

根據香港會計師公會頒佈的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於 貴集團，並已履行守則中的其他道德責任。

### 關鍵審計事項

關鍵審計事項是根據我們的專業判斷，認為對本期綜合財務報表的審計最為重要的事項。這些事項是在我們審計整體綜合財務報表及出具意見時進行處理的。我們不會對這些事項提供單獨的意見。

我們在審計中識別的關鍵審計事項與貿易應收款項及合約資產減值有關。

### Our opinion

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

### BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing (“HKSAAs”) issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Independence

We are independent of the Group in accordance with the HKICPA's Code of Ethics for Professional Accountants (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code.

### KEY AUDIT MATTERS

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

Key audit matter identified in our audit is related to impairment of trade receivables and contract assets.

## 關鍵審計事項

### Key Audit Matter

#### 合約資產及貿易應收款項減值

#### Impairment of contract assets and trade receivables

請參閱綜合財務報表附註3.1(b)「財務風險管理 — 信用風險」、附註4(a)「合約資產及貿易應收款項減值」及附註18「合約資產、貿易及其他應收款項」。

Refer to note 3.1(b) "Financial risk management — credit risk", note 4(a) "Impairment of contract assets and trade receivables" and note 18 "Contract assets, trade and other receivables" to the consolidated financial statements.

於2022年12月31日，貿易應收款項總額(包括應收賬款、商業承兌票據、銀行承兌票據及合約資產)為人民幣317,661,000元，而各別撥備為人民幣55,587,000元，得出賬面淨值為人民幣262,074,000元，佔貴集團於2022年12月31日總資產的28%。

As at 31 December 2022, the gross amount of trade receivables including accounts receivable, commercial acceptance notes, bank acceptance notes and contract assets amounted to RMB317,661,000 and respective provision amounted to RMB55,587,000 resulting in the net carrying amount of RMB262,074,000 and representing 28% of the Group's total assets as at 31 December 2022.

管理層應用簡化方法計量合約資產及貿易應收款項的全期預期信貸損失。貴集團的客戶已基於共同信用風險特徵分組，以計量預期信貸損失。管理層基於對違約風險及預期損失率的估計評估預期信貸損失，並於作出有關假設及選擇減值計算方法的輸入值時作出判斷，考慮要素包括客戶的過往結算紀錄、信貸評級、財務狀況及影響其還款能力的其他因素。Management applied the simplified approach to measure the lifetime expected credit losses of contract assets and trade receivables. To measure the expected credit losses ("ECL"), customers of the Group were grouped based on shared credit risk characteristics. Management assessed the ECL based on estimation about risk of default and expected loss rates, and judgment was used in making these assumptions and selecting the inputs to the impairment calculation, including the historical settlement records, credit ratings, financial positions of the customers and other factors that impacted their ability of repayment.

## 我們的審計如何處理關鍵審計事項

### How our audit addressed the Key Audit Matter

我們從管理層取得了合約資產及貿易應收款項減值評估並執行了以下程序：

We obtained the assessment of impairment of contract assets and trade receivables from the management and performed the following procedures:

- 1) 了解管理層對合約資產及貿易應收款項預期信貸損失的內部控制及評估流程，並藉考慮估計不確定性的程度及其他固有風險因素的水平(例如所用模型的複雜程度、關鍵假設及選用數據的主觀性)評估重大錯誤陳述的固有風險。  
Obtained an understanding of the management's internal control and assessment process of ECL of contract assets and trade receivables, and assessed the inherent risk of material misstatement by considering the degree of estimation uncertainty and level of other inherent risk factors such as complexity of models, subjectivity of key assumptions and data used.
- 2) 評價過往期間管理層對合約資產及貿易應收款項預期信貸損失的評估結果，以評估管理層作出估計的程序是否有效。  
Evaluated the outcome of prior period assessment of ECL of contract assets and trade receivables to assess the effectiveness of management's estimation process.
- 3) 評價並測試管理層就評估合約資產及貿易應收款項預期信貸損失所作的關鍵控制措施，包括審閱賬齡分析。  
Evaluated and tested management's key controls in relation to the assessment of the ECL of contract assets and trade receivables, including the review of ageing analysis.
- 4) 評估管理層基於合約資產及貿易應收款項的共同信用風險特徵及賬齡期進行分組以及所採用信貸損失撥備方法是否恰當。  
Assessed the appropriateness of the grouping of contract assets and trade receivables based on shared credit risk characteristics and ageing periods and the credit loss provisioning methodology adopted by management.
- 5) 通過抽樣檢查收單或其他有關文件，測試管理層編製的合約資產及貿易應收款項賬齡狀況是否準確。  
Tested, on a sample basis, the accuracy of the aging profile of contract assets and trade receivables prepared by management by checking to acceptance certificates or other relevant documents.

**關鍵審計事項**

**Key Audit Matter**

**合約資產及貿易應收款項減值**

**Impairment of contract assets and trade receivables**

管理層在釐定預期信貸損失的過程中，亦考慮前瞻性調整。

Management also took into account of forward-looking adjustments to determine ECL.

我們關注此方面，因當中涉及大額合約資產及貿易應收款項餘額，且用於估計預期信貸損失的模型複雜，於作出重大假設及選用數據時亦牽涉主觀因素。We focused on this area due to the significance of the contract assets and trade receivables balances and the complexity of models and subjectivity of significant assumptions and data used in the estimation of ECL.

**我們的審計如何處理關鍵審計事項**

**How our audit addressed the Key Audit Matter**

- 6) 通過抽樣核對銀行水單，測試客戶的歷史結算狀況。
- 6) Tested, on a sample basis, the historical settlement of the customers by checking to the bank slips.
- 7) 質疑管理層對違約風險及預期信貸損失率的估計，當中參考客戶信貸資料(包括結算紀錄、財務狀況及還款能力)，並將管理層的闡述與公開可得資料及佐證結合考量。
- 7) Challenged management's estimation of the risk of default and ECL rate referencing to customers' credit information including settlement records, their financial positions and ability of repayment and collaborated management's explanations with publicly available information and supporting evidence.
- 8) 評價前瞻性資料是否恰當，當中參考我們所知的業界資料及已公開的相關宏觀經濟數據。
- 8) Evaluated the appropriateness of the forward-looking information with reference to our industry knowledge and relevant published macroeconomic data.
- 9) 檢查計算預期信貸損失備抵的算術準確度。
- 9) Checked the mathematical accuracy of the calculation of the allowance of ECL.
- 10) 評估與合約資產及貿易應收款項預期信貸損失評估有關的披露是否足夠。
- 10) Assessed the adequacy of the disclosures related to assessment of ECL of contract assets and trade receivables.

基於所進行的上述程序及所取得的憑證，我們認為，管理層於評估合約資產及貿易應收款項減值時所作的判斷及所用的假設以所取得憑證及所進程序支持。Based on above procedures performed and the evidence obtained, we considered that the judgement made and assumption used by management in the assessment of the impairment of contract assets and trade receivables was supported by the evidence obtained and procedures performed.

## 其他信息

貴公司董事須對其他信息負責。其他信息包括年報內的所有信息，但不包括綜合財務報表及我們就此發表的核數師報告。

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

就我們對綜合財務報表的審計工作而言，我們的責任是閱讀其他信息，以及在此過程中，考慮其他信息是否與綜合財務報表或我們在審計過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已進行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

## 董事及審核委員會就綜合財務報表須承擔的責任

貴公司董事負責根據香港會計師公會頒佈的《香港財務報告準則》及香港《公司條例》的披露規定擬備真實而中肯的綜合財務報表，並就其認為為使綜合財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備綜合財務報表時，董事負責評估 貴集團持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非董事有意將 貴集團清盤或停止經營，或別無其他實際的替代方案，則作別論。

審核委員會負責監督 貴集團的財務報告過程。

## OTHER INFORMATION

The directors of the Company are responsible for the other information. The other information comprises all of the information included in the annual report other than the consolidated financial statements and our auditor's report thereon.

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

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## RESPONSIBILITIES OF DIRECTORS AND THE AUDIT COMMITTEE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

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

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

The audit committee is responsible for overseeing the Group's financial reporting process.

### 核數師就審計綜合財務報表承擔的責任

我們的目標，是對綜合財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理鑒證，並出具包括我們意見的核數師報告。我們僅向閣下(作為整體)報告我們的意見，除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。合理鑒證是高水平的鑒證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響綜合財務報表使用者依賴綜合財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致綜合財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴集團內部控制的有效性發表意見。
- 評價董事所採用會計政策的恰當性及作出會計估計和相關披露的合理性。

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. We report our opinion solely to you, as a body, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

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

- 對董事採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴集團的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意綜合財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事件或情況可能導致貴集團不能持續經營。
- 評價綜合財務報表的整體列報方式、結構和內容，包括披露，以及綜合財務報表是否中肯反映交易和事件。
- 就貴集團內實體或業務活動的財務信息獲取充足、適當的審計憑證，以便對綜合財務報表發表意見。我們負責貴集團審計的方向、監督和執行。我們為審計意見承擔全部責任。
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

我們與審核委員會溝通了(其中包括)計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

我們還向審核委員會提交聲明，說明我們已符合有關獨立性的相關專業道德要求，並與他們溝通有可能合理地被認為會影響我們獨立性的所有關係和其他事項，以及為消除對獨立性的威脅所採取的行動或防範措施(若適用)。

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

We also provide the audit committee with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, actions taken to eliminate threats or safeguards applied.



## 獨立核數師報告(續)

Independent Auditor's Report (Continued)

從與審核委員會溝通的事項中，我們確定哪些事項對本期綜合財務報表的審計最為重要，因而構成關鍵審計事項。我們在核數師報告中描述這些事項，除非法律法規不允許公開披露這些事項，或在極端罕見的情況下，如果合理預期在我們報告中溝通某事項造成的負面後果超過產生的公眾利益，我們決定不應在報告中溝通該事項。

出具本獨立核數師報告的審計項目合夥人是鄭立欽。

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

The engagement partner on the audit resulting in this independent auditor's report is Cheng, Lap Yam.

**羅兵咸永道會計師事務所**

執業會計師

香港，2023年3月24日

**PricewaterhouseCoopers**

*Certified Public Accountants*

Hong Kong, 24 March 2023

## 綜合收益表 Consolidated Income Statement

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

		截至12月31日止年度 Year ended 31 December		
		附註 Note	2022年 2022	2021年 2021
收入	Revenue	5	208,048	167,045
銷售成本	Cost of sales	6	<u>(160,567)</u>	<u>(131,420)</u>
<b>毛利</b>	<b>Gross profit</b>		<b>47,481</b>	35,625
銷售開支	Selling expenses	6	<b>(2,478)</b>	(2,558)
行政開支	Administrative expenses	6	<b>(29,677)</b>	(27,723)
金融資產及合約資產減值 虧損淨額	Net impairment losses on financial assets and contract assets	3.1(b)	<b>(4,284)</b>	(3,416)
其他收入	Other income	7	<b>1,232</b>	941
其他收益/(虧損) — 淨額	Other gains/(losses) — net	8	<b>8,167</b>	(1,337)
<b>經營利潤</b>	<b>Operating profit</b>		<b>20,441</b>	1,532
財務收入	Finance income	10	<b>2,925</b>	2,641
<b>除所得稅前利潤</b>	<b>Profit before income tax</b>		<b>23,366</b>	4,173
所得稅(開支)/抵免	Income tax (expense)/credit	11	<b>(762)</b>	538
<b>本公司權益股東應佔年內 利潤</b>	<b>Profit for the year attributable to equity shareholders of the Company</b>		<b>22,604</b>	4,711
<b>年內本公司權益股東應佔 每股盈利(以人民幣分 列示)</b>	<b>Earnings per share attributable to equity shareholders of the Company for the year (expressed in RMB cents)</b>			
— 每股基本及攤薄盈利	— Basic and diluted earnings per share	12	<b>17.66</b>	3.68

以上綜合收益表應與隨附附註一併閱讀。

The above consolidated income statement should be read in conjunction with the accompanying notes.

## 綜合全面收益表

### Consolidated Statement of Comprehensive Income

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
年內利潤	Profit for the year	22,604	4,711
其他全面收益	Other comprehensive income	—	—
本公司權益股東應佔年內全面 收益總額	Total comprehensive income for the year attributable to equity shareholders of the Company	22,604	4,711

以上綜合全面收益表應與隨附附註一併閱  
讀。

The above consolidated statement of comprehensive income  
should be read in conjunction with the accompanying notes.

# 綜合資產負債表

## Consolidated Balance Sheet

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

		於12月31日	
		As at 31 December	
	附註	2022年	2021年
	Note	2022	2021
<b>資產</b>	<b>ASSETS</b>		
<b>非流動資產</b>	<b>Non-current assets</b>		
使用權資產	Right-of-use assets	13 <b>21,195</b>	17,957
物業、廠房及設備	Property, plant and equipment	14 <b>91,708</b>	73,340
投資物業	Investment properties	15 <b>20,605</b>	37,507
無形資產	Intangible assets	<b>13</b>	32
合約資產、貿易及其他 應收款項	Contract assets, trade and other receivables	18 <b>3,408</b>	1,642
遞延所得稅資產 — 淨值	Deferred income tax assets — net	19 <b>13,489</b>	13,813
		<b>150,418</b>	144,291
<b>流動資產</b>	<b>Current assets</b>		
存貨	Inventories	20 <b>196,474</b>	108,968
持作出售物業	Properties held for sale	21 <b>43,554</b>	46,495
預付款項	Prepayments	22 <b>12,001</b>	3,936
合約資產、貿易及其他 應收款項	Contract assets, trade and other receivables	18 <b>261,448</b>	258,887
衍生金融工具	Derivative financial instruments	<b>—</b>	227
有限制現金	Restricted cash	23 <b>108,617</b>	59,875
定期存款	Time deposits	23 <b>59,970</b>	76,459
現金及現金等值項目	Cash and cash equivalents	23 <b>113,250</b>	33,817
		<b>795,314</b>	588,664
<b>總資產</b>	<b>Total assets</b>	<b>945,732</b>	732,955
<b>權益</b>	<b>EQUITY</b>		
股本	Share capital	24 <b>128,000</b>	128,000
股份溢價	Share premium	24 <b>311,464</b>	311,464
儲備	Reserves	26 <b>66,282</b>	66,599
保留盈利	Retained earnings	25 <b>148,869</b>	125,948
<b>總權益</b>	<b>Total equity</b>	<b>654,615</b>	632,011

綜合資產負債表(續)  
Consolidated Balance Sheet (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

		於12月31日 As at 31 December		
		附註 Note	2022年 2022	2021年 2021
<b>負債</b>	<b>LIABILITIES</b>			
<b>流動負債</b>	<b>Current liabilities</b>			
貿易及其他應付款項	Trade and other payables	27	171,181	58,539
合約負債	Contract liabilities	5(a)	117,414	42,204
當期所得稅負債	Current income tax liabilities		522	201
借款	Borrowings	28	2,000	—
			<u>291,117</u>	<u>100,944</u>
<b>總負債</b>	<b>Total liabilities</b>		<u>291,117</u>	<u>100,944</u>
<b>總權益及負債</b>	<b>Total equity and liabilities</b>		<u>945,732</u>	<u>732,955</u>

以上綜合資產負債表應與隨附附註一併閱讀。

The above consolidated balance sheet should be read in conjunction with the accompanying notes.

第126至131頁的綜合財務報表已於2023年3月24日獲董事會批准，並由以下人士代表簽署：

The consolidated financial statements on pages 126 to 131 were approved by the Board of Directors on 24 March 2023 and were signed on its behalf by:

張德剛

張德強

Zhang Degang

Zhang Deqiang

# 綜合權益變動表

## Consolidated Statement of Changes in Equity

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

		附註 Note	本公司擁有人應佔 Attributable to owners of the Company				總計 Total
			股本 Share capital	股份溢價 Share premium	儲備 Reserves	保留盈利 Retained earnings	
於2021年1月1日的結餘	Balance at 1 January 2021		128,000	311,464	66,772	127,464	633,700
全面收益	Comprehensive income						
年內利潤	Profit for the year		—	—	—	4,711	4,711
全面收益總額	Total comprehensive income		—	—	—	4,711	4,711
與擁有人的交易	Transaction with owners						
動用安全基金	Safety fund used	26(b)	—	—	(173)	173	—
已宣派股息	Dividend declared	29	—	—	—	(6,400)	(6,400)
與擁有人的交易總額	Total transactions with owners		—	—	(173)	(6,227)	(6,400)
於2021年12月31日的結餘	Balance at 31 December 2021		128,000	311,464	66,599	125,948	632,011
於2022年1月1日的結餘	Balance at 1 January 2022		128,000	311,464	66,599	125,948	632,011
全面收益	Comprehensive income						
年內利潤	Profit for the year		—	—	—	22,604	22,604
全面收益總額	Total comprehensive income		—	—	—	22,604	22,604
與擁有人的交易	Transaction with owners						
動用安全基金	Safety fund used	26(b)	—	—	(317)	317	—
與擁有人的交易總額	Total transactions with owners		—	—	(317)	317	—
於2022年12月31日的結餘	Balance at 31 December 2022		128,000	311,464	66,282	148,869	654,615

以上綜合權益變動表應與隨附附註一併閱讀。

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

# 綜合現金流量表

## Consolidated Statement of Cash Flows

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

		截至12月31日止年度 Year ended 31 December		
		附註 Note	2022年 2022	2021年 2021
<b>經營活動的現金流量</b>	<b>Cash flows from operating activities</b>			
營運所得／(所用)現金	Cash generated from/(used in) operations	30(a)	<b>31,107</b>	(33,960)
已付所得稅	Income tax paid		<b>(117)</b>	(446)
經營活動所得／(所用)現金淨額	Net cash generated from/(used in) operating activities		<b>30,990</b>	(34,406)
<b>投資活動的現金流量</b>	<b>Cash flows from investing activities</b>			
購買物業、廠房及設備	Purchase of property, plant and equipment		<b>(13,717)</b>	(1,752)
出售物業、廠房及設備的所得款項	Proceeds from disposal of property, plant and equipment	30(b)	<b>46</b>	45
購買按公平值計入損益的金融資產	Purchase of financial assets at fair value through profit or loss		<b>(106,400)</b>	(100,410)
出售按公平值計入損益的金融資產的所得款項	Proceeds from disposal of financial assets at fair value through profit or loss		<b>106,637</b>	101,034
有限制現金減少／(增加)	Decrease/(increase) in restricted cash		<b>31,091</b>	(13,768)
定期存款減少	Decrease in time deposits		<b>22,935</b>	35,691
出售衍生金融工具的所得款項	Proceeds from disposal of derivative financial instruments		<b>400</b>	200
投資活動所得現金淨額	Net cash generated from investing activities		<b>40,992</b>	21,040
<b>融資活動的現金流量</b>	<b>Cash flows from financing activities</b>			
應收票據貼現的現金流入	Cash inflow from discounting notes receivables		<b>7,000</b>	—
已派付股息	Dividends paid	29	<b>—</b>	(6,400)
融資活動所得／(所用)現金淨額	Net cash generated from/(used in) financing activities		<b>7,000</b>	(6,400)
<b>現金及現金等值項目淨增加／(減少)</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>78,982</b>	(19,766)
<b>外匯匯率變動影響</b>	<b>Effect of foreign exchange rate changes</b>		<b>451</b>	(280)
<b>年初的現金及現金等值項目</b>	<b>Cash and cash equivalents at beginning of the year</b>		<b>33,817</b>	53,863
<b>年末的現金及現金等值項目</b>	<b>Cash and cash equivalents at end of the year</b>		<b>113,250</b>	33,817

以上綜合現金流量表應與隨附附註一併閱讀。

The above consolidated statement of cash flows should be read in conjunction with the accompanying notes.

# 綜合財務報表附註

## Notes to the Consolidated Financial Statements

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

### 1 本集團的一般資料

無錫盛力達科技股份有限公司(「本公司」)及其附屬公司(統稱「本集團」)的主要業務為製造及銷售一系列用於鋼絲生產線的設備。

本公司為於2006年3月21日在中華人民共和國(「中國」)註冊成立的有限責任公司。於2012年7月24日，本公司根據中國相關法律及法規改制為股份有限公司。本公司註冊辦事處的地址為中國江蘇省無錫惠山經濟開發區堰新東路1號。

於2014年11月11日，本公司股份在香港聯合交易所有限公司(「聯交所」)主板上市。

2019新型冠狀病毒病(「COVID-19」)爆發對經濟造成前所未有的挑戰，並增添不明朗因素。COVID-19可能會影響輪胎製造業的財務表現及狀況。自COVID-19爆發以來，本集團一直注視COVID-19疫情，積極應對本集團財務狀況及經營業績所受影響。於綜合財務資料獲授權刊發日期，COVID-19對本集團於2022年12月31日及截至該日止年度的財務狀況及經營業績並無重大不利影響。

除非另有註明，否則本綜合財務報表以人民幣千元呈列。

本公司董事會於2023年3月24日批准刊發本綜合財務報表。

### 2 主要會計政策概要

編製本綜合財務報表時應用的主要會計政策載於下文。除非另有註明，否則該等政策於所有呈報年度貫徹應用。

### 1 GENERAL INFORMATION OF THE GROUP

Wuxi Sunlit Science and Technology Company Limited (the “Company”) and its subsidiaries (together, the “Group”) are principally engaged in the manufacturing and sale of a range of equipment for steel wire production lines.

The Company was incorporated in the People’s Republic of China (the “PRC”) as a limited liability company on 21 March 2006. The Company was converted into a joint stock company with limited liabilities under relevant PRC laws and regulations on 24 July 2012. The address of the Company’s registered office is 1 Yanxin Road East, Huishan Economic Development Zone, Wuxi, Jiangsu Province, PRC.

The Company’s shares were listed on the Main Board of The Stock Exchange of Hong Kong Limited (the “Stock Exchange”) on 11 November 2014.

The outbreak of the 2019 Novel Coronavirus (the “COVID-19”) had brought unprecedented challenges and added uncertainties to the economy. COVID-19 may affect the financial performance and position of the industry of tyre manufacturing. Since the outbreak of COVID-19, the Group kept continuous attention on the situation of the COVID-19 and reacted actively to its impact on the financial position and operating results of the Group. As at the date that the consolidated financial information is authorised for issue, COVID-19 does not have any material adverse impact on the financial position and operating result of the Group as at and for the year ended 31 December 2022.

These consolidated financial statements are presented in Renminbi thousands (RMB’000), unless otherwise stated.

These consolidated financial statements have been approved for issue by the Board of Directors of the Company on 24 March 2023.

### 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these consolidated financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.



## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.1 編製基準

本集團的綜合財務報表乃按照香港財務報告準則及香港公司條例(第622章)(「公司條例」)的規定編製。綜合財務報表已按照歷史成本慣例編製，惟按公平值計入損益的金融資產及衍生金融工具(按公平值列賬)除外。

編製符合香港財務報告準則的財務報表須使用若干關鍵會計估計，亦需要管理層在應用本集團的會計政策過程中作出判斷。涉及高度判斷或複雜性的範圍或假設及估計對綜合財務報表影響重大的範圍於附註4披露。

### (a) 本集團採納的新訂準則以及準則的修改

本集團已於2022年1月1日開始的年度報告期間首次應用以下修改及年度改進：

準則／修改	主題
香港會計準則第16號的修改	物業、廠房及設備 — 作擬定用途前的所得款項
香港財務報告準則第3號的修改	對概念框架的提述
香港會計準則第37號的修改	虧損合約 — 履行合約的成本
年度改進	香港財務報告準則 2018年至2020年 周期年度改進
經修改的會計指引第5號	共同控制合併的 合併會計法
香港財務報告準則第16號的修改	2021年6月30日後 的Covid-19相關 租金優惠

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.1 Basis of preparation

The consolidated financial statements of the Group have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRS”) and requirements of the Hong Kong Companies Ordinance (“HKCO”) Cap. 622. The consolidated financial statements have been prepared under the historical cost convention, except for financial assets at fair value through profit or loss and derivative financial instruments, which are carried at fair value.

The preparation of financial statements in conformity with HKFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Group’s accounting policies. The areas involving a higher degree of judgment or complexity, or areas where assumptions and estimates are significant to the consolidated financial statements are disclosed in note 4.

### (a) New standards and amendments to standards adopted by the Group

The Group has applied the following amendments and annual improvements for the first time for their annual reporting period commencing 1 January 2022:

Standards/Amendments	Subject
Amendments to HKAS 16	Property, Plant and Equipment: Proceeds before Intended Use
Amendments to HKFRS 3	Reference to the Conceptual Framework
Amendments to HKAS 37	Onerous Contracts — Cost of Fulfilling a Contract
Annual Improvements	Annual Improvements to HKFRS Standards 2018– 2020 Cycle
Revised Accounting Guideline 5	Merger Accounting for Common Control Combinations
Amendments to HKFRS 16	Covid-19-Related Rent Concessions beyond 30 June 2021

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.1 編製基準(續)****(a) 本集團採納的新訂準則以及準則的修改(續)**

上文所列的修改對已於過往期間確認的款項並無任何影響，亦預期不會對當前或未來期間有重大影響。

**(b) 已頒佈但尚未生效的新訂準則以及準則的修改及詮釋**

下列新訂準則、準則的修改及詮釋已頒佈但於2022年12月31日報告期並非強制應用，且未獲本集團提早採納：

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.1 Basis of preparation (Continued)****(a) New standards and amendments to standards adopted by the Group (Continued)**

The amendments listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

**(b) New standards, amendments and interpretation to standards that have been issued but are not effective**

The following new standards, amendments and interpretation to standards have been published that are not mandatory for 31 December 2022 reporting periods and have not been early adopted by the Group:

準則／修改／詮釋	主題	於下列日期或之後開始的年度生效 Effective for annual years beginning on or after
Standards/Amendments/Interpretation	Subject	
香港財務報告準則第17號及香港財務報告準則第17號的修改	保險合約(包括初次應用香港財務報告準則第17號及香港財務報告準則第9號 — 比較資料)	2023年1月1日
HKFRS 17 and amendments to HKFRS 17	Insurance Contract (including Initial Application of HKFRS 17 and HKFRS 9 — Comparative Information)	1 January 2023
香港會計準則第8號的修改	會計估計的定義	2023年1月1日
Amendments to HKAS 8	Definition of Accounting Estimates	1 January 2023
香港會計準則第1號及香港財務報告準則實務聲明第2號的修改	會計政策披露	2023年1月1日
Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies	1 January 2023
香港會計準則第12號的修改	與單一交易產生的資產及負債有關的遞延稅項	2023年1月1日
Amendments to HKAS 12	Deferred Tax related to Assets and Liabilities arising from a Single Transaction	1 January 2023

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.1 編製基準(續)

#### (b) 已頒佈但尚未生效的新訂準則以及準則的修改及詮釋(續)

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.1 Basis of preparation (Continued)

#### (b) *New standards, amendments and interpretation to standards that have been issued but are not effective* (Continued)

準則／修改／詮釋	主題	於下列日期或之後開始的年度生效
Standards/Amendments/Interpretation	Subject	Effective for annual years beginning on or after
香港會計準則第1號的修改 Amendment to HKAS 1	將負債分類為流動或非流動 Classification of Liabilities as Current or Non-current	2024年1月1日 1 January 2024
香港會計準則第1號的修改 Amendment to HKAS 1	附有契諾的非流動負債 Non-current Liabilities with Covenants	2024年1月1日 1 January 2024
香港會計準則第16號的修改 Amendment to HKAS 16	售後租回的租賃負債 Lease Liability in a Sale and Leaseback	2024年1月1日 1 January 2024
香港詮釋第5號(修改) Hong Kong Interpretation 5 (Revised)	財務報表的呈列 — 借款人將載有按要求償還條文的有期貸款分類 Presentation of Financial Statements — Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause	2024年1月1日 1 January 2024
香港財務報告準則第10號及香港會計準則第28號的修改 Amendments to HKFRS 10 and HKAS 28	投資者與其聯營公司或合營企業間的資產出售或投入 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	有待釐定 To be Determined

本集團已開始評估上述新訂準則以及準則的修改及詮釋的影響，當中若干項目與本集團的營運有關。按照本集團董事所作的初步評估，預期上述新訂準則以及準則的修改及詮釋於生效後不會對本集團的經營業績或財務狀況構成重大影響。

The Group has already commenced an assessment of the impact of the above new standards and amendments and interpretations to standards, certain of which are relevant to the Group's operations. According to the preliminary assessment made by the directors of the Group, it is expected that the above new standards and amendments and interpretations to standards will not have a significant impact on the Group's operating results or financial position when they become effective.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.2 附屬公司****2.2.1 合併**

附屬公司乃由本集團控制的所有實體(包括結構性實體)。當本集團參與實體的業務，承擔或享有可變動回報，以及有能力運用對實體的權力影響該等回報時，則本集團控制該實體。附屬公司於控制權轉移至本集團之日起合併入賬。附屬公司在控制權終止之日起停止合併入賬。

公司間交易、集團內公司間交易的結餘及未變現收益予以抵銷。未變現虧損亦予以抵銷，除非交易有證據顯示所轉讓資產出現減值則作別論。附屬公司的會計政策已按需要作出改變，以確保與本集團採納的政策一致。

**(a) 業務合併**

本集團採用收購會計法將業務合併入賬。收購附屬公司的轉讓代價為本集團所轉讓資產、所產生負債及所發行股權的公平值。所轉讓代價包括或然代價安排產生的任何資產或負債的公平值。於業務合併中收購的可識別資產及承擔的負債及或然負債，初始按於收購日期的公平值計量。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.2 Subsidiaries****2.2.1 Consolidation**

Subsidiaries are all entities (including structured entities) over which the Group has control. The Group controls an entity where the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Subsidiaries are consolidated from the date on which control is transferred to the Group. They are deconsolidated from the date that control ceases.

Inter-company transactions, balances and unrealised gains on transactions between group companies are eliminated. Unrealised losses are also eliminated unless the transaction provides evidence of an impairment of the transferred asset. The accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.

**(a) Business combinations**

The Group applies the acquisition method of accounting to account for business combinations. The consideration transferred for the acquisition of a subsidiary is the fair values of the assets transferred, the liabilities incurred and the equity interests issued by the Group. The consideration transferred includes the fair value of any asset or liability resulting from a contingent consideration arrangement. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.2 附屬公司(續)

#### 2.2.1 合併(續)

##### (a) 業務合併(續)

本集團按逐項收購基準確認於被收購人的任何非控股權益。於被收購人中屬現時擁有權益並賦予其持有人於清盤時按比例分佔實體淨資產的非控股權益，以公平值或現時擁有權益應佔被收購人可識別淨資產已確認金額的比例計量。除非香港財務報告準則規定須採用另一計量基準，否則非控股權益的所有其他部分均以收購日期的公平值計量。

收購相關成本於產生時列為開支。

倘業務合併分階段進行，則收購人於被收購人先前持有的股權於收購日期的賬面值重新計量為收購日期的公平值；重新計量產生的任何收益或虧損於損益確認。

本集團所轉讓的任何或然代價在收購當日按公平值確認。視為資產或負債的或然代價公平值後續變動，根據香港會計準則第39號的規定，於損益確認或作為其他全面收益的變動確認。分類為權益的或然代價不會重新計量，而其後結算於權益入賬。

所轉讓代價、被收購人的任何非控股權益金額及於被收購人的任何先前股權於收購日期的公平值超過所收購可識別淨資產公平值的部分入賬列作商譽。如所轉讓代價、已確認非控股權益及已計量先前持有的股權的總額低於議價購買下所收購附屬公司淨資產的公平值，差異直接於綜合收益表確認。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.2 Subsidiaries (Continued)

#### 2.2.1 Consolidation (Continued)

##### (a) Business combinations (Continued)

The Group recognises any non-controlling interest in the acquiree on an acquisition-by-acquisition basis. Non-controlling interests in the acquiree that are present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation are measured at either fair value or the present ownership interests' proportionate share in the recognised amounts of the acquiree's identifiable net assets. All other components of non-controlling interests are measured at their acquisition date fair value, unless another measurement basis is required by HKFRS.

Acquisition-related costs are expensed as incurred.

If the business combination is achieved in stages, the acquisition date carrying value of the acquirer's previously held equity interest in the acquiree is re-measured to fair value at the acquisition date; any gains or losses arising from such remeasurement are recognised in profit or loss.

Any contingent consideration to be transferred by the Group is recognised at fair value at the acquisition date. Subsequent changes to the fair value of the contingent consideration that is deemed to be an asset or liability is recognised in accordance with HKAS 39 either in profit or loss or as a change to other comprehensive income. Contingent consideration that is classified as equity is not remeasured, and its subsequent settlement is accounted for within equity.

The excess of the consideration transferred, the amount of any non-controlling interest in the acquiree and the acquisition-date fair value of any previous equity interest in the acquiree over the fair value of the identifiable net assets acquired is recorded as goodwill. If the total of consideration transferred, non-controlling interest recognised and previously held interest measured is less than the fair value of the net assets of the subsidiary acquired in the case of a bargain purchase, the difference is recognised directly in the consolidated income statement.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.2 附屬公司(續)****2.2.1 合併(續)***(b) 出售附屬公司*

當本集團不再對一間附屬公司擁有控制權時，於該實體的任何保留權益按失去控制權當日的公平值重新計量，而賬面值變動則於損益確認。就其後入賬列作聯營公司、合營企業或金融資產的保留權益而言，該公平值即初始賬面值。此外，先前就該實體於其他全面收益確認的任何金額按猶如本集團已直接出售有關資產或負債的相同基準入賬，即先前於其他全面收益確認的若干金額或會重新分類至損益。

**2.2.2 獨立財務報表***(a) 於附屬公司的投資*

於附屬公司的投資按成本扣除減值列賬。成本包括投資的直接歸屬成本。附屬公司的業績由本公司按已收及應收股息入賬。

倘收到於附屬公司投資的股息，而股息超過附屬公司在股息宣派期間的全面收益總額，或投資於獨立財務報表的賬面值超過被投資方淨資產(包括商譽)於綜合財務報表的賬面值，則須對該等投資進行減值測試。

**2.3 分部報告**

經營分部以與提交予主要經營決策者的內部報告一致的方式呈報。負責分配資源和評估經營分部表現的主要經營決策者被確定為作出戰略決策的董事會。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.2 Subsidiaries (Continued)****2.2.1 Consolidation (Continued)***(b) Disposal of subsidiaries*

When the Group ceases to have control over a subsidiary, any retained interest in the entity is re-measured to its fair value at the date when control is lost, with the change in carrying amount recognised in profit or loss. The fair value is the initial carrying amount for the purposes of subsequently accounting for the retained interest as an associate, joint venture or financial asset. In addition, any amounts previously recognised in other comprehensive income in respect of that entity are accounted for on the same basis as would be required if the Group had directly disposed of the related assets or liabilities. This means that certain amounts previously recognised in other comprehensive income may be reclassified to profit or loss.

**2.2.2 Separate financial statements***(a) Investments in subsidiaries*

Investments in subsidiaries are accounted for at cost less impairment. Cost includes direct attributable costs of investment. The results of subsidiaries are accounted for by the Company on the basis of dividend received and receivable.

Impairment testing of the investments in subsidiaries is required upon receiving a dividend from these investments if the dividend exceeds the total comprehensive income of the subsidiary in the period the dividend is declared or if the carrying amount of the investment in the separate financial statements exceeds the carrying amount in the consolidated financial statements of the investee's net assets including goodwill.

**2.3 Segment reporting**

Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision maker. The chief operating decision maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the board of directors that makes strategic decisions.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.4 外幣換算

#### (a) 功能及列賬貨幣

本集團各個實體財務報表所列項目均以該實體營運所在主要經濟環境的貨幣(「功能貨幣」)計量。綜合財務報表以人民幣呈報，人民幣為本公司的功能貨幣及本集團的呈報貨幣。

#### (b) 交易及結餘

外幣交易按交易日或(在重新計量項目的情況下)估值日的匯率換算為功能貨幣。

因該等交易結算及按年底匯率換算以外幣計值的貨幣資產及負債而產生的匯兌收益及虧損，均於綜合收益表確認。

與借款有關的匯兌收益及虧損於綜合收益表中的「財務開支」中呈列。所有其他匯兌收益及虧損於綜合收益表中的「其他收益/(虧損)」中呈報。

### 2.5 物業、廠房及設備

所有物業、廠房及設備以歷史成本減折舊列賬。歷史成本包括直接因收購該等項目而產生的支出。

後續成本只有在很可能為本集團帶來與該項目有關的未來經濟利益，而該項目的成本能可靠計量時，方會包括在資產的賬面值或確認為獨立資產(如適用)。其被取替部分的賬面值會終止確認。所有其他維修及保養費用在產生的財政期間內於綜合收益表扣除。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.4 Foreign currency translation

#### (a) Functional and presentation currency

Items included in the financial statements of each of the entities within the Group are measured using the currency of the primary economic environment in which the entity operates (the “functional currency”). The consolidated financial statements are presented in Renminbi (“RMB”), which is the Company’s functional currency and the Group’s presentation currency.

#### (b) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions or valuation where items are re-measured.

Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in the consolidated income statement.

Foreign exchange gains and losses that relate to borrowings are presented in the consolidated income statement within finance expense. All other foreign exchange gains and losses are presented in the consolidated income statement within “other gains/(losses)”.

### 2.5 Property, plant and equipment

All property, plant and equipment are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Subsequent costs are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to the consolidated income statement during the financial period in which they are incurred.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.5 物業、廠房及設備(續)**

物業、廠房及設備的折舊按下列估計可使用年期以直線法將其成本分配至其剩餘價值計算：

樓宇	20年
機器	10年
汽車	4年
電腦及電子設備	3-5年
辦公室設備	5年
室內裝修	5年

除室內裝修的剩餘價值率為零外，其他物業、廠房及設備的剩餘價值率為5%。

資產的剩餘價值及可使用年期在各報告期末進行檢討，並於適當時調整。

資產如賬面值高於其估計可收回金額，則賬面值即時撇減至可收回金額(附註2.8)。

出售收益及虧損按所得款項與賬面值的差異釐定，並於綜合收益表的「其他收益/(虧損)」確認。

在建工程指在建的樓宇、廠房及有待安裝的機器，並按成本扣除減值虧損列賬。直接歸屬於工程的過往開支包括建築成本、廠房及機器的成本及於建築期間產生的適用借款成本。在建工程項目直至有關資產完成及可作擬定用途前不計提折舊撥備。當有關資產投入使用時，成本轉撥至物業、廠房及設備的不同類別，並按上述政策折舊。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.5 Property, plant and equipment (Continued)**

Depreciation on property, plant and equipment is calculated using the straight-line method to allocate their costs to their residual values over their estimated useful lives, as follows:

Buildings	20 years
Machinery	10 years
Vehicles	4 years
Computer and electronic equipment	3-5 years
Office equipment	5 years
Interior decoration	5 years

Except that the residual value rate of interior decoration is zero, the residual value rates of other property, plant and equipment are 5%.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (note 2.8).

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within "other gains/(losses)" in the consolidated income statement.

Construction in progress represents buildings, plant and machinery under construction and pending installation and is stated at cost less impairment losses. Historical expenditure that is directly attributable to the construction comprises construction costs, the cost of plant and machinery and applicable borrowing costs incurred during the construction period. No provision for depreciation is made on construction in progress until such time as the relevant assets are completed and ready for intended use. When the assets concerned are brought into use, the costs are transferred to property, plant and equipment categories and depreciated in accordance with the policy mentioned above.



## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.6 投資物業

投資物業主要由租賃土地和樓宇組成，乃為獲得長期租金收益或作為資本增值或兩者兼備而持有，同時並非由本集團佔用。投資物業按成本減累計折舊及累計減值虧損列賬。投資物業以直線法按足以在其估計可使用年期20至50年內撇銷其成本的折舊率折舊。於各結算日，本集團會審閱投資物業的剩餘價值及可使用年期，並視乎情況作出適當調整。任何修訂的影響會於出現變動時計入綜合收益表。

本集團僅於物業用途變更時方會將物業轉入或轉出投資物業。當物業符合或不再符合投資物業的定義並存在用途變更的證據時，即用途出現變更。倘投資物業改由擁有人佔用，則重新分類為物業、廠房及設備。就其後的會計處理而言，其於重新分類當日的公平值改成為成本。

### 2.7 無形資產

無形資產指按估計可使用年期(不超過五年)攤銷的電腦軟件。

### 2.8 非金融資產減值

需攤銷的資產於有事件或情況轉變顯示賬面值不可收回時檢討有否出現減值。減值虧損按資產的賬面值超出可收回金額的差異確認。可收回金額以資產的公平值扣除銷售成本與使用價值兩者的較高者為準。於評估減值時，資產按可分開識別現金流量的最低層次(現金產生單位)分組。除商譽外，已蒙受減值的非金融資產在每個報告日檢討該減值是否可以撥回。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.6 Investment property

Investment property, principally comprising leasehold land and buildings, is held for long-term rental yields or for capital appreciation or both, and that is not occupied by the Group. Investment properties that are stated at cost less accumulated depreciation and accumulated impairment losses. Investment properties are depreciated on a straight-line basis, at rates sufficient to write off their costs over their estimated useful lives of 20 to 50 years. The residual values and useful lives of investment properties are reviewed and adjusted as appropriate at each balance sheet date. The effects of any revision are included in the consolidated income statement when the changes arise.

The Group shall transfer a property to, or from, investment property, and only when, there is a change in use. A change in use occurs when the property meets, or ceases to meet, the definition of investment property and there is evidence of the change in use. If an investment property becomes owner occupied, it is reclassified as property, plant and equipment. Its carrying amount as at the date of reclassification becomes its cost for subsequent accounting purposes.

### 2.7 Intangible assets

Intangible assets represent computer software, which are amortised over their estimated useful lives not exceeding five years.

### 2.8 Impairment of non-financial assets

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units). Non-financial assets other than goodwill that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.9 投資及其他金融資產****2.9.1 分類**

本集團按以下計量類別將其金融資產分類：

- 其後按公平值計量的金融資產(不論計入其他全面收益或計入損益)；及
- 按攤銷成本計量的金融資產。

分類視乎實體管理金融資產的業務模型及現金流量的合約條款而定。

就按公平值計量的資產而言，收益及虧損將於損益或其他全面收益記賬。就並非持作買賣的權益工具投資而言，則視乎本集團於初始確認之時有否作出不可撤回的選擇，將權益投資以按公平值計入其他全面收益的方式入賬。

本集團只於管理資產的業務模型改變時方會將債務投資重新分類。

**2.9.2 確認及終止確認**

常規購買及出售的金融資產在交易日確認，交易日指本集團承諾購買或出售該資產之日。當收取金融資產產生的現金流量的權利屆滿或已被轉讓，且本集團已將擁有的絕大部分風險及回報轉讓時，金融資產即終止確認。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.9 Investments and other financial assets****2.9.1 Classification**

The Group classifies its financial assets in the following measurement categories:

- those to be measured subsequently at fair value (either through other comprehensive income (OCI) or through profit or loss), and
- those to be measured at amortised cost.

The classification depends on the entity's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or OCI. For investments in equity instruments that are not held for trading, this will depend on whether the Group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

The Group reclassifies debt investments when and only when its business model for managing those assets changes.

**2.9.2 Recognition and derecognition**

Regular way purchases and sales of financial assets are recognised on trade-date, the date on which the Group commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Group has transferred substantially all the risks and rewards of ownership.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.9 投資及其他金融資產(續)

#### 2.9.2 確認及終止確認(續)

應收票據的賬面值受制於貼現或背書安排。根據該安排，本集團已轉讓相關應收票據予供應商或銀行以換取現金，並被限制出售或質押該等應收款項。然而，本集團仍有保留延遲付款及信貸風險。因此，本集團依舊於其資產負債表確認整項已轉讓資產。根據背書協議應償還的款項呈列為貿易應付款項，而根據貼現協議應償還的款項則呈列為借款。本集團認為，持作收回的業務模型仍然適用於該等應收款項，因此繼續按攤銷成本計量該等應收款項。

倘金融資產被交換或其條款被修改而該資產仍舊由同一債務人與同一債權人進行交易，則本集團須評估該資產的條款有否出現顯著變動。倘條款有顯著分別，則該項交易須作為清償原金融資產入賬，並確認新的金融資產。本集團須就終止確認進行定量分析及定性評估。

倘按攤銷成本計量的金融資產經修改後未有導致被終止確認，則本集團須即時於損益確認收益或虧損。收益或虧損乃計算為原合約現金流量與按原訂實際利率貼現的經修改現金流量之間的差額。

#### 2.9.3 計量

於初始確認時，本集團的金融資產按公平值計量，倘屬並非按公平值計入損益的金融資產，則另加直接因收購該金融資產而產生的交易成本。按公平值計入損益列賬的金融資產的交易成本於損益列作開支。

於釐定現金流量是否只有本金及利息付款時，具嵌入式衍生工具的金融資產會從整體考慮。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.9 Investments and other financial assets (Continued)

#### 2.9.2 Recognition and derecognition (Continued)

The carrying amounts of the notes receivables which are subject to discounting or endorsement arrangement. Under this arrangement, the Group has transferred the relevant note receivables to the suppliers or banks in exchange for cash and is prevented from selling or pledging the receivables. However, the Group has retained late payment and credit risk. The Group therefore continues to recognise the transferred assets in their entirety in its balance sheet. The amount repayable under the endorsement agreement is presented as trade payable, the amount repayable under the discounting agreement is presented as borrowing. The Group considers that the held to collect business model remains appropriate for these receivables and hence continues measuring them at amortised cost.

The Group should assess if the terms are substantially different when a financial asset is exchanged or its terms are modified but the asset remains between the same borrower and the same lender. If the terms are substantially different, the transaction should be accounted for as an extinguishment of the original financial asset and the recognition of a new financial asset. The Group should perform quantitative analysis and qualitative assessment for derecognition.

When a financial asset measured at amortised cost is modified without the modification resulting in derecognition, the Group should recognise a gain or loss immediately in profit or loss. The gain or loss is calculated as the difference between the original contractual cash flows and the modified cash flows discounted at the original effective interest rate.

#### 2.9.3 Measurement

At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at fair value through profit or loss (FVPL) are expensed in profit or loss.

Financial assets with embedded derivatives are considered in their entirety when determining whether their cash flows are solely payment of principal and interest.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.9 投資及其他金融資產(續)****2.9.3 計量(續)****債務工具**

債務工具的其後計量取決於本集團管理資產的業務模型及資產的現金流量特徵。本集團將其債務工具分為三個計量類別：

- 攤銷成本：持有目的為收取只有本金及利息付款的合約現金流量的資產按攤銷成本計量。該等金融資產的利息收入利用實際利率法計入財務收入。終止確認所產生的收益或虧損直接於綜合收益表確認，列入其他收益／(虧損)並連同匯兌收益及虧損呈列。減值虧損於綜合收益表內以獨立項目呈列。
- 按公平值計入其他全面收益：持有目的為收取只有本金及利息付款的合約現金流量及出售金融資產的資產按公平值計入其他全面收益。賬面值變動計入其他全面收益，惟減值收益或虧損、利息收入及匯兌收益或虧損於綜合收益表確認。於終止確認金融資產時，以往於其他全面收益確認的累計收益或虧損由權益重新分類至損益，並於綜合收益表中的其他收益／(虧損)確認。該等金融資產的利息收入利用實際利率法計入財務收入。
- 按公平值計入損益：不符合按攤銷成本計量或按公平值計入其他全面收益條件的資產按公平值計入損益。其後按公平值計入損益的債務投資的收益或虧損於綜合收益表確認，並按淨額列入產生期間的其他收益／(虧損)。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.9 Investments and other financial assets (Continued)****2.9.3 Measurement (Continued)****Debt instruments**

Subsequent measurement of debt instruments depends on the Group's business model for managing the asset and the cash flow characteristics of the asset. There are three measurement categories into which the Group classifies its debt instruments:

- Amortised cost: Assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in the consolidated income statement and presented in other gains/(losses) together with foreign exchange gains and losses. Impairment losses are presented as separate line item in the consolidated income statement.
- FVOCI: Assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at FVOCI. Movements in the carrying amount are taken through OCI, except for the recognition of impairment gains or losses, interest income and foreign exchange gains and losses which are recognised in the consolidated income statement. When the financial asset is derecognised, the cumulative gain or loss previously recognised in OCI is reclassified from equity to profit or loss and recognised in the consolidated income statement as other gains/(losses). Interest income from these financial assets is included in finance income using the effective interest rate method.
- FVPL: Assets that do not meet the criteria for amortised cost or FVOCI are measured at FVPL. A gain or loss on a debt investment that is subsequently measured at FVPL is recognised in the consolidated income statement and presented net within other gains/(losses) in the period in which it arises.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.9 投資及其他金融資產(續)

#### 2.9.3 計量(續)

##### 權益工具

本集團其後按公平值計量所有權益工具。當本集團管理層選擇於其他全面收益呈列權益工具的公平值收益及虧損時，其後不會於終止確認投資後將公平值收益及虧損重新分類至損益。當本集團收取付款的權利確立時，有關投資的股息繼續於綜合收益表確認為其他收入。

按公平值計入損益的金融資產公平值變動於綜合收益表中的其他收益/(虧損)(如適用)確認。按公平值計入其他全面收益的權益投資的減值虧損(及減值虧損撥回)不會與其他公平值變動分開呈報。

#### 2.9.4 減值

本集團對其按攤銷成本列賬的債務工具的相關預期信貸損失將會作出前瞻性評估。所用的減值方法取決於信用風險有否顯著增加。

就貿易應收款項而言，本集團應用香港財務報告準則第9號允許的簡化方法，於初始確認應收款項時同時確認預期全期損失。

其他應收款項減值按12個月預期信貸損失或全期預期信貸損失計量，視乎信用風險自初始確認以來有否顯著增加而定。倘應收款項自初始確認以來信用風險顯著增加，則其減值按全期預期信貸損失計量。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.9 Investments and other financial assets (Continued)

#### 2.9.3 Measurement (Continued)

##### Equity instruments

The Group subsequently measures all equity investments at fair value. Where the Group's management has elected to present fair value gains and losses on equity investments in OCI, there is no subsequent reclassification of fair value gains and losses to profit or loss following the derecognition of the investment. Dividends from such investments continue to be recognised in the consolidated income statement as other income when the Group's right to receive payments is established.

Changes in the fair value of financial assets at FVPL are recognised in other gains/(losses) in the consolidated income statement as applicable. Impairment losses (and reversal of impairment losses) on equity investments measured at FVOCI are not reported separately from other changes in fair value.

#### 2.9.4 Impairment

The Group assesses on a forward-looking basis the expected credit losses associated with its debt instruments carried at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables, the Group applies the simplified approach permitted by HKFRS 9, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

Impairment on other receivables is measured as either 12-month expected credit losses or lifetime expected credit losses, depending on whether there has been a significant increase in credit risk since initial recognition. If a significant increase in credit risk of a receivable has occurred since initial recognition, then impairment is measured as lifetime expected credit losses.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.10 衍生工具及對沖活動**

衍生工具初始按衍生工具合約訂立當日的公平值確認，其後於各報告期末按公平值重新計量。公平值其後變動的入賬方法取決於該衍生工具是否指定作對沖工具，倘為對沖工具，則取決於所對沖項目的性質。本集團將衍生工具指定為：

- 對已確認資產或負債的公平值所作的對沖(公平值對沖)。
- 對與已確認資產及負債以及極有可能進行的預期交易的現金流相關的特定風險所作的對沖(現金流對沖)。
- 對海外業務淨投資所作的對沖(淨投資對沖)。

在對沖開始時，本集團記錄對沖工具與被對沖項目之間的經濟關係，包括預期對沖工具的現金流變動是否能抵銷被對沖項目的現金流變動。本集團亦記錄其風險管理目標及進行對沖交易的策略。

本集團所持的衍生工具僅用作經濟對沖，不用作投機性投資。倘衍生工具不符合資格採用對沖會計法，則任何不符合資格採用對沖會計法的衍生工具的公平值變動即時於損益確認，並計入其他收益/(虧損)。

**2.11 存貨**

存貨按成本與可變現淨值兩者的較低者列賬。成本採用加權平均法釐定。製成品及在製品的成本包括原材料、直接人工、其他直接成本及相關生產間接開支(依據正常營運能力而定)，並不包括借款成本。可變現淨值為在日常業務過程中的估計銷售價，減適用的可變銷售開支。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.10 Derivatives and hedging activities**

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at the end of each reporting period. The accounting for subsequent changes in fair value depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged. The Group designates derivatives as either:

- hedges of the fair value of recognised assets or liabilities (fair value hedges).
- hedges of a particular risk associated with the cash flows of recognised assets and liabilities and highly probable forecast transactions (cash flow hedges).
- hedges of a net investment in a foreign operation (net investment hedges).

At the inception of the hedging, The Group documents the economic relationship between hedging instruments and hedged items, including whether changes in the cash flows of the hedging instruments are expected to offset changes in the cash flows of hedged items. The Group documents its risk management objective and strategy for undertaking its hedge transactions.

Derivatives held by the Group are only used for economic hedging purposes and not as speculative investments. If the derivative instruments do not qualify for hedge accounting, changes in the fair value of any derivative instrument that does not qualify for hedge accounting are recognised immediately in profit or loss and are included in other gains/(losses).

**2.11 Inventories**

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the weighted average method. The cost of finished goods and work in progress comprises raw materials, direct labour, other direct costs and related production overheads (based on normal operating capacity). It excludes borrowing costs. Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.12 持作出售物業

持作出售物業按成本與可變現淨值兩者的較低者列賬。物業成本包括物業應佔收購成本。於釐定可變現淨值時，會考慮預期變現的銷售價，減進行銷售的適用估計銷售開支。

### 2.13 貿易及其他應收款項

貿易應收款項指在日常業務過程中就已出售商品或已提供服務應收客戶的款項。如貿易及其他應收款項預期在一年或以內收回，則分類為流動資產；否則按非流動資產呈列。

貿易及其他應收款項初始按無條件的代價金額確認，惟包含重大財務部分的貿易及其他應收款項以公平值確認。貿易及其他應收款項其後利用實際利率法按攤銷成本扣除減值備抵計量。

倘將逾期或減值的貿易及其他應收款項的條款經重新協商，則貿易及其他應收款項會根據重新協商的條款及條件以經修訂的實際利率法重新計量。貿易及其他應收款項於重新協商之前及之後的賬面值如有任何差異，直接於綜合收益表確認。

### 2.14 現金及銀行結餘

現金及銀行結餘包括現金及現金等值項目、定期存款及有限制現金。在綜合現金流量表中，現金及現金等值項目包括庫存現金、銀行活期存款、原定於三個月或以內到期的其他短期高流通性投資。定期存款主要指初步為期三個月以上但少於一年的銀行存款。用途受限的銀行存款計入綜合資產負債表內的「有限制現金」。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.12 Properties held for sale

Properties held for sale are stated at the lower of cost and net realisable value. Cost of properties comprises acquisition costs attributable to the properties. Net realisable value is determined taking into account the selling price expected to be realised, less applicable estimated selling expenses to make the sale.

### 2.13 Trade and other receivables

Trade receivables are amounts due from customers for merchandise sold or services performed in the ordinary course of business. If collection of trade and other receivables is expected in one year or less, they are classified as current assets. If not, they are presented as non-current assets.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional unless they contain significant financing components, when they are recognised at fair value. Trade and other receivables are subsequently measured at amortised cost using the effective interest method, less allowance for impairment.

When the terms of trade and other receivables that would otherwise be past due or impaired have been renegotiated, trade and other receivables are remeasured using the revised effective interest method determined according to the renegotiated terms and conditions. Any difference between the carrying amounts of trade and other receivables before and after the renegotiation is recognised directly in the consolidated income statement.

### 2.14 Cash and bank balances

Cash and bank balances includes cash and cash equivalents, time deposits and restricted cash. In the consolidated statement of cash flows, cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Time deposits mainly refers to the bank deposits with initial term of over three months but within one year. Bank deposits which are restricted to use are included in “restricted cash” of the consolidated balance sheet.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.15 股本**

普通股歸類為權益。直接歸屬於發行新股或認股權的新增成本在權益中列為所得款項的減少(經扣除稅項)。

**2.16 貿易應付款項**

貿易應付款項指在日常業務過程中向供應商購買貨品或服務的付款責任。如貿易應付款項在一年或以內到期，則分類為流動負債；否則按非流動負債呈列。

貿易應付款項初始按公平值確認，其後利用實際利率法按攤銷成本計量。

**2.17 借款**

借款初始按公平值扣除所產生的交易成本確認。借款其後按攤銷成本計量。所得款項(扣除交易成本)與贖回金額之間如有任何差異，將採用實際利率法在借款期間於損益確認。

設立貸款融資所支付的費用在貸款很可能被部分或全部提取的情況下，確認為貸款的交易成本。在此情況下，該費用將予遞延，直至提取貸款為止。如無證據顯示該貸款很可能被部分或全部提取，則該費用將撥充資本作為流動資金服務的預付款項，並於有關融資期間內攤銷。

除非本集團有無條件權利可將負債的結算延後至報告期後最少12個月，否則借款分類為流動負債。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.15 Share capital**

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

**2.16 Trade payables**

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade payables are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

**2.17 Borrowings**

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in profit or loss over the period of the borrowings using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Borrowings are classified as current liabilities unless the Group has an unconditional right to defer settlement of the liability for at least 12 months after the reporting period.



## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.17 借款(續)

#### (a) 借款成本

收購、建設或生產合資格資產直接應佔的一般及特定借款成本，於完成及籌備該資產作其擬定用途或供出售所需的期間內撥充資本。合資格資產指需耗用大量時間方能達致其擬定用途或供出售的資產。

有待作合資格資產開支的特定借款從短暫投資所賺取的投資收入，自合資格撥充資本的借款成本扣除。

其他借款成本在產生的期間列作開支。

### 2.18 當期及遞延所得稅

本期間的所得稅開支或抵免指根據各司法權區的適用所得稅稅率就本期間的應課稅收入應付的稅項，而該開支或抵免會因暫時差異及未動用稅項虧損所引致的遞延稅項資產及負債變動而作出調整。

#### (a) 當期所得稅

當期所得稅支出根據本公司及其附屬公司營運及產生應課稅收入的國家於結算日已頒佈或實質上已頒佈的稅法計算。管理層就須詮釋適用稅務規例的情況定期評估報稅表的狀況，並在適用情況下根據預期須向稅務機關支付的稅款設定撥備。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.17 Borrowings (Continued)

#### (a) Borrowings costs

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised 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.

Investment income earned on the temporary investment of specific borrowings pending their expenditure on qualifying assets is deducted from the borrowing costs eligible for capitalisation.

Other borrowing costs are expensed in the period in which they are incurred.

### 2.18 Current and deferred income tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate for each jurisdiction adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

#### (a) Current income tax

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company and Company's subsidiaries operate and generate taxable income. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.18 當期及遞延所得稅(續)****(b) 遞延所得稅**

遞延所得稅乃利用負債法就資產和負債的稅基與其於綜合財務報表的賬面值之間的暫時差異作出悉數撥備。然而，若遞延稅項負債因初始確認商譽而產生，則不予確認。若遞延所得稅因在交易(不包括業務合併)中初始確認資產或負債而產生，而在交易時不影響會計或應課稅利潤或虧損，亦不予記賬。遞延所得稅採用在報告期末前已頒佈或已實質上頒佈，並預期於變現有關遞延所得稅資產或結算遞延所得稅負債時適用的稅率(及稅法)釐定。

遞延所得稅資產僅於將來很可能有應課稅金額可用於抵銷該等暫時差異及虧損時確認。

假若本公司能控制暫時差異的撥回時間，並於可預見未來可能不會撥回暫時差異，則不會就海外業務投資的賬面值與稅基之間的暫時差額確認遞延稅項負債及資產。

當有可合法強制執行權利將當期稅項資產與負債抵銷，且遞延稅項結餘涉及同一稅務機關時，遞延稅項資產與負債可互相抵銷。當實體有可合法強制執行權利進行抵銷，且有意以淨額基準結算或同時變現資產及結算負債時，可將當期稅項資產與稅項負債互相抵銷。

當期及遞延稅項於損益確認，惟與在其他全面收益或直接於權益確認的項目有關者除外。在此情況下，稅項亦分別在其他全面收益或直接於權益確認。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.18 Current and deferred income tax (Continued)****(b) Deferred income tax**

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises 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. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised 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.

Deferred tax liabilities and assets are not recognised for temporary differences between the carrying amount and tax bases of investments in foreign operations where the company is able to control the timing of the reversal of the temporary differences and it is probable that the differences will not reverse in the foreseeable future.

Deferred tax assets and liabilities are offset where there is a legally enforceable right to offset current tax assets and liabilities and where the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.19 僱員福利

本集團實行多項離職後計劃，包括界定供款退休金計劃。

#### (a) 短期責任

工資及薪金負債(包括預期在僱員提供相關服務期間結束後12個月內悉數結算的非貨幣福利及累計病假)乃就僱員直至報告期末的服務確認，並按結算有關負債時預期支付的金額計量。負債於資產負債表內呈列為當期僱員福利責任。

#### (b) 退休金責任

界定供款計劃是一項退休金計劃，本集團根據該計劃支付固定供款予一個獨立的實體。倘基金並無足夠資產為所有僱員支付當期及過往期間的僱員服務福利，本集團並無法定或推定責任進一步支付供款。

對於界定供款計劃，本集團以強制性、合同性或自願性方式向公開或私人管理的退休金保險計劃供款。本集團作出供款後，即無進一步付款義務。供款於到期時確認為僱員福利開支。預付供款如可獲現金退款或可減少未來付款，則確認為資產。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.19 Employee benefits

The Group operates various post-employment schemes, including defined contribution pension plans.

#### (a) Short-term obligations

Liabilities for wages and salaries, including non-monetary benefits and accumulating sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liabilities are presented as current employee benefit obligations in the balance sheet.

#### (b) Pension obligations

A defined contribution plan is a pension plan under which the Group pays fixed contributions into a separate entity. The Group has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

For defined contribution plans, the Group pays contributions to publicly or privately administered pension insurance plans on a mandatory, contractual or voluntary basis. The Group has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.19 僱員福利(續)****(c) 離職福利**

當本集團於僱員正常退休日期前終止僱傭關係或每當僱員接受自願遣散以換取離職福利時，本集團可給予離職福利。本集團會按以下日期(以較早者為準)確認離職福利：(a)本集團再無可能撤回提供該等福利的提議時；及(b)實體確認重組成本(屬於香港會計準則第37號範圍內)並涉及支付離職福利時。倘提出一項要約以鼓勵自願遣散，則離職福利按預期接受要約的僱員人數計量。在報告期末後超過12個月到期的福利貼現至其現值。

**2.20 撥備**

當本集團需就過去事件承擔現有法定或推定責任，而很可能導致資源流出以履行該責任，並能夠可靠地估計金額時，本集團會就法律索償、服務保證及妥善履行責任確認撥備。本集團不會就日後經營虧損確認撥備。

倘出現多項類似責任，則會否導致資源流出以履行有關責任，乃經考慮責任的整體類別後釐定。即使同類別責任中任何一項可能流出資源的機會不大，仍會確認撥備。

撥備按管理層對於報告期末履行現有責任所需開支的最佳估計的現值計量。用於釐定現值的貼現率為反映當前市場對金錢的時間價值及負債特有風險的評估的稅前利率。隨着時間過去而增加的撥備確認為利息開支。保證撥備主要指根據過往經驗就質量保證提供保養服務及替換配件的估計成本。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.19 Employee benefits (Continued)****(c) Termination benefits**

Termination benefits are payable when employment is terminated by the Group before the normal retirement date, or whenever an employee accepts voluntary redundancy in exchange for these benefits. The Group recognises termination benefits at the earlier of the following dates: (a) when the Group can no longer withdraw the offer of those benefits; and (b) when the entity recognises costs for a restructuring that is within the scope of HKAS 37 and involves the payment of termination benefits. In the case of an offer made to encourage voluntary redundancy, the termination benefits are measured based on the number of employees expected to accept the offer. Benefits falling due more than 12 months after the end of the reporting period are discounted to their present value.

**2.20 Provisions**

Provisions for legal claims, service warranties and make good obligations are recognised when the Group has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense. Warranty provision mainly represents the estimation cost of providing maintenance services as well as the replacement of accessories in connection with the quality warranty based on past experience.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.21 收入確認

收入按已收或應收代價的公平值計量，相等於所供應貨物的應收款項減去折扣、退貨及增值稅後的數額。當本集團每項活動均符合下述特定條件時，本集團確認收入。本集團會根據過往經驗並考慮客戶類別、交易種類和每項安排的特點作出估計。

#### (a) 貨品銷售額

本集團主要從事生產及銷售一系列鋼絲製品生產線的設備及單機。當貨品的控制權均轉移至客戶，即通常在(1)交付產品予客戶；(2)完成安裝及現場調試(若銷售合同有此規定)；及(3)客戶已接收設備且並無任何其他未履行責任時，本集團會確認銷售設備產生的收入。本集團根據標準保證條款維修或更換次品的責任確認為撥備(見附註27)。

#### (b) 租金收入

投資物業租金收入按租期以直線法於綜合收益表確認。

#### (c) 貿易收入

貿易收入歸屬於在某一時間點履行的合約責任，相應收入於貨品的控制權轉移至買家時確認。

本集團根據其於轉移貨品至客戶時是否擁有貨品的控制權，釐定本集團於某一些交易中為主事人或代理人。在本集團於轉移貨品前擁有貨品控制權的前提下，本集團為主事人，應按本集團預期有權就轉移指定貨品換取的代價總額確認收入；否則本集團為代理人，應按任何費用或佣金金額確認收入。本集團作為代理人，按淨額確認代理業務收入。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.21 Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable, and represents amounts receivable for goods supplied, stated net of discounts returns and value-added taxes. The Group recognises revenue when specific criteria have been met for each of the Group's activities as described below. The Group bases its estimates on historical experience, taking into consideration the type of customer, the type of transaction and the specification of each arrangement.

#### (a) Sales of goods

The Group is principally engaged in manufacturing and sale of a range of equipment for steel wire production lines and standalone machineries. Revenue from sales of equipment is recognised when the control of the goods has been transferred to the customer, which is usually upon (1) delivery of products to the customer; (2) completion of the installation and on-site testing (if required in the sale contract); and (3) the acceptance by the customer of the equipment without any further unfulfilled obligation. The Group's obligation to repair or replace faulty products under the standard warranty terms is recognised as a provision, see note 27.

#### (b) Rental income

Rental income from investment property is recognised in the consolidated income statement on a straight-line basis over the term of the lease.

#### (c) Income from trading

Income from trading belongs to contract obligations to be satisfied at a point in time and the corresponding income is recognised when the control of goods is transferred to the buyer.

The Group distinguishes whether the Group is a principal or an agent in the transactions regarding whether the Group has the control of goods when transferring the goods to the customer. Provided that the Group has the control of goods before the transfer of the goods, it is acting as a principal and should recognise revenue in the gross amount of consideration to which it expects to be entitled in exchange for the specified goods transferred; otherwise it is acting as an agent and should recognise revenue in the amount of any fee or commission. The Group is acting as an agent and recognises the agent business income in net amount.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.21 收入確認(續)****(d) 財務組成部分**

本集團概無任何向客戶轉移已承諾貨品或服務與客戶付款之間相距超過一年的合約。因此，本集團並無就金錢的時間價值調整任何交易價。

**(e) 合約資產及合約負債**

當與客戶訂立合同後，本集團有權收取客戶所支付的代價，並承擔向客戶轉移貨品或提供服務的履約責任。該等權利結合履約責任導致淨資產或淨負債的出現，取決於剩餘權利與履約責任之間的關係。倘計算得出的剩餘收款權超過計算所得的剩餘履約責任，則合約屬資產，並確認為合約資產。反之，倘計算得出的剩餘履約責任超過計算所得的剩餘收款權，則合約屬負債，並確認為合約負債。

當本集團達成履約責任但並無收取代價的無條件權利，本集團須確認合約資產。本集團的合約資產主要為將於保證期屆滿後出具發票的產品質量保證金，概無發現產品有任何重大質素缺陷。

**2.22 利息收入**

利息收入乃採用實際利率法確認。當一項貸款及應收款項出現減值時，本集團會將其賬面值減至可收回金額(即按工具的原訂實際利率貼現的估計未來現金流量)，並繼續將所貼現的金額列作利息收入。已減值貸款及應收款項的利息收入按原訂實際利率確認。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.21 Revenue recognition (Continued)****(d) Financing components**

The Group does not have any contracts where the period between the transfer of the promised goods or services to the customer and payment by the customer exceeds one year. As a consequence, the Group does not adjust any of the transaction prices for the time value of money.

**(e) Contract asset and contract liabilities**

Upon entering into a contract with a customer, the Group obtains rights to receive consideration from the customer and assumes performance obligations to transfer goods or provide services to the customer. The combination of those rights and performance obligations gives rise to a net asset or a net liability depending on the relationship between the remaining rights and the performance obligations. The contract is an asset and recognised as contract assets if the measure of the remaining rights exceeds the measure of the remaining performance obligations. Conversely, the contract is a liability and recognised as contract liabilities if the measure of the remaining performance obligations exceeds the measure of the remaining rights.

When the Group satisfies a performance obligation but does not have an unconditional right to consideration, the Group should recognise a contract asset. The contract assets of the Group are mainly composed of product quality warranty to be billed upon expiry of warranty period and no material quality deficiency of the product is identified.

**2.22 Interest income**

Interest income is recognised using the effective interest method. When a loan and receivable is impaired, the Group reduces the carrying amount to its recoverable amount, being the estimated future cash flow discounted at the original effective interest rate of the instrument and continues unwinding the discount as interest income. Interest income on impaired loans and receivables are recognised using the original effective interest rate.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 2 主要會計政策概要(續)

### 2.23 租賃

倘本集團為承租人，則租賃於租賃資產可供本集團使用當日確認為使用權資產及相應負債。租賃產生的資產及負債初始按現值基準計量。

租賃負債包括以下租賃付款的淨現值(倘適用)：

- 定額付款(包括實質定額付款)減任何應收租賃優惠，
- 取決於某一指數或利率的可變租賃付款，按於開始日期的指數或利率作初始計量，
- 預期本集團根據剩餘價值擔保支付的金額，
- 購買選擇權(當本集團合理確定將予行使)的行使價，及
- 終止租賃的罰款(如租期反映本集團行使終止租賃的選擇權)。

根據合理確定的延期選擇權作出的租賃付款亦計入負債的計量。

租賃付款採用租賃內含利率予以貼現。倘無法隨時釐定該利率(本集團的租賃一般屬此類情況)，則使用承租人的遞增借款利率，即個別承租人在相類經濟環境下為取得與使用權資產價值相若的資產按相若條款、擔保及條件借入必要資金應支付的利率。

## 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 2.23 Leases

Where the Group is a lessee, leases are recognised as a right-of-use asset and a corresponding liability at the date at which the leased asset is available for use by the Group. Assets and liabilities arising from a lease are initially measured on a present value basis.

Lease liabilities include the net present value of the following lease payments (where applicable):

- fixed payments (including in-substance fixed payments), less any lease incentives receivable,
- variable lease payment that are based on an index or a rate, initially measured using the index or rate as at the commencement date,
- amounts expected to be payable by the Group under residual value guarantees,
- the exercise price of a purchase option if the Group is reasonably certain to exercise that option, and
- payments of penalties for terminating the lease, if the lease term reflects the group exercising that option.

Lease payments to be made under reasonably certain extension options are also included in the measurement of the liability.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for leases in the Group, the lessee's incremental borrowing rate is used, being the rate that the individual lessee would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**2 主要會計政策概要(續)****2.23 租賃(續)**

使用權資產按成本計量，包括以下各項：

- 租賃負債的初始計量金額，
- 於開始日期或之前支付的任何租賃付款，扣除任何已收租賃獎勵，
- 任何初始直接成本，及
- 修復成本。

使用權資產一般採用直線法於資產可使用年期或租期(以較短者為準)內折舊。

以本集團為出租人的經營租賃的租金收入在租期內以直線法確認為收入(附註5)。取得經營租賃所產生的初始直接成本加入相關資產的賬面值，並於租期內按與租金收入相同的基準確認為開支。相關租賃資產按其性質列入資產負債表。

**2.24 政府補助**

政府補助於可合理保證將會收取而本集團將符合其所隨附的所有條件時，按公平值確認。

與成本相關的政府補助於對應其計劃補償的成本的必要期間內於綜合收益表遞延及確認。

**2.25 股息分派**

向本公司股東分派的股息在股息獲本公司股東或董事(以適用者為準)批准的期間內在本集團及本公司的財務報表確認為負債。

**2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****2.23 Leases (Continued)**

Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability,
- any lease payments made at or before the commencement date less any lease incentives received,
- any initial direct costs, and
- restoration costs.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term on a straight-line basis.

Rental income from operating leases where the Group is a lessor is recognised as income on a straight-line basis over the lease term (note 5). Initial direct costs incurred in obtaining an operating lease are added to the carrying amount of the underlying asset and recognised as expense over the lease term on the same basis as rental income. The respective leased assets are included in the balance sheet based on their nature.

**2.24 Government grants**

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received, and the Group will comply with all attached conditions.

Government grants relating to costs are deferred and recognised in the consolidated income statement over the period necessary to match them with the costs that they are intended to compensate.

**2.25 Dividend distribution**

Dividend distribution to the Company's shareholders is recognised as a liability in the Group's and the Company's financial statements in the period in which the dividends are approved by the Company's shareholders or directors, where appropriate.



## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 3 財務風險管理

### 3.1 財務風險因素

本集團的業務令其須承受各類財務風險：市場風險(包括外匯風險以及現金流量及公平值利率風險)、信用風險及流動資金風險。本集團的整體風險管理計劃專注於金融市場的不可預測性，並力求減輕對本集團財務表現造成的潛在不利影響。

#### (a) 市場風險

##### (i) 外匯風險

外匯風險來自以實體功能貨幣以外貨幣計值的交易或已確認資產或負債。

本集團於中國大陸營運，大部分交易以人民幣計值及結算，惟若干貿易應收款項及銀行存款以美元計值，面對外幣換算風險。

倘美元兌人民幣升值/貶值5%而所有其他變數維持不變，則本集團截至2022年12月31日止年度的稅後利潤將因多項以美元計值的金融資產而增強/轉弱約人民幣3,109,000元(2021年：人民幣4,558,000元)。

現時概無設立針對外匯風險的對沖。

本集團將繼續監察外匯變動，以儘量保障本集團的現金價值。

## 3 FINANCIAL RISK MANAGEMENT

### 3.1 Financial risk factors

The Group's activities expose it to a variety of financial risks: market risk (including foreign exchange risk, cash flow and fair value interest rate risk), credit risk and liquidity risk. The overall risk management program of the Group focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on financial performance of the Group.

#### (a) Market risk

##### (i) Foreign exchange risk

Foreign exchange risk arises when transactions or recognised assets or liabilities are denominated in a currency that is not the entity's functional currency.

The Group operates in mainland China with most of the Group's transactions denominated and settled in RMB, except that certain trade receivables, bank deposits are denominated in US dollar ("USD") which are exposed to foreign currency translation risk.

If the USD had strengthened/weakened by 5% against the RMB while all other variables had been held constant, the Group's post tax profits for the year ended 31 December 2022 would have been approximately RMB3,109,000 better/worse (2021: RMB4,558,000) for various financial assets denominated in USD.

No hedging is currently in place against foreign exchange risk.

The Group will continue to monitor foreign exchange changes to best preserve the Group's cash value.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**3 財務風險管理(續)****3.1 財務風險因素(續)****(a) 市場風險(續)***(ii) 現金流量及公平值利率風險*

若干計息銀行現金及銀行存款令本集團面對利率風險。浮動利率的銀行現金令本集團面對現金流利率風險。

於2022年及2021年12月31日，倘銀行現金、定期存款及有限制現金的利率上升／下跌0.5%，而所有其他變數維持不變，則本集團的年內稅後利潤應增加／減少人民幣1,192,000元及增加／減少人民幣723,000元，原因為浮動利率上升／下跌。

**(b) 信用風險**

信用風險來自銀行存款、合約資產以及貿易及其他應收款項。每類該等金融資產的賬面值(如適用)指本集團所承受相應類別金融資產的最大信用風險。

*(i) 風險管理*

為管理信用風險，銀行存款存放於具有良好信譽的金融機構／由具有良好信譽的金融機構發行。

**3 FINANCIAL RISK MANAGEMENT (Continued)****3.1 Financial risk factors (Continued)****(a) Market risk (Continued)***(ii) Cash flow and fair value interests rate risk*

The Group is exposed to interest rate risk for certain interest-bearing cash at banks and bank deposits. Cash at banks at variable rates expose the Group to cash flow interest rate risk.

As at 31 December 2022 and 2021, if the interest rate on cash at banks, time deposits and restricted cash increased/decreased by 0.5% with all other variables held constant, the Group's post tax profits for the year would have been RMB1,192,000 higher/lower and RMB723,000 higher/lower, as a result of the increase/decrease in variable interest rates.

**(b) Credit risk**

Credit risk arises from bank deposits, contract assets and trade and other receivables. The carrying amounts, where applicable, of each class of these financial assets represent the Group's maximum exposure to credit risk in relation to the corresponding class of financial assets.

*(i) Risk management*

To manage the credit risk, bank deposits are placed with/issued by highly reputable financial institutions.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 3 財務風險管理(續)

### 3.1 財務風險因素(續)

#### (b) 信用風險(續)

##### (i) 風險管理(續)

對於合約資產及貿易應收款項，本集團已制訂政策確保產品售予信貸紀錄合適的客戶。本集團透過密切審查多項指標以評估客戶的信譽，當中包括其財務及營運狀況(包括客戶的生產設施是否全面運作、設施場地、營運規模，以及客戶的物業、廠房及設備投資額)、其信貸評級及市場競爭格局。本集團基於該項評估及相關合同價值，為客戶可結欠款額結餘設定最高限額。本集團的財務部門監察逾期的貿易應收款項，並指示銷售人員跟進追收貿易應收款項。本集團銷售部門亦為每名客戶建立信貸紀錄。與客戶交易相關的紀錄每月更新，以監察截至月底的銷售金額、付款、累計未償還金額、逾期未付金額及累計預期信貸損失。本集團財務部門不時監察及更新客戶貿易應收款項的狀況，跟進貿易應收款項的變動，以及確保到期未付款額不超過給予客戶的最高可結欠結餘。逾期貿易應收款項的可收回程度定期進行具體審查。有關貿易應收款項減值備抵的詳盡披露載於附註18。本集團一般不會要求貿易債務人提供抵押品。

至於其他應收款項，管理層基於過往結算紀錄、過往經驗及可取得的前瞻性資料對其他應收款項是否可收回作出定期集體評估及個別評估。

## 3 FINANCIAL RISK MANAGEMENT (Continued)

### 3.1 Financial risk factors (Continued)

#### (b) Credit risk (Continued)

##### (i) Risk management (Continued)

For contract assets and trade receivables, the Group has policies in place to ensure that products are sold to customers with appropriate credit history. The Group assesses the creditworthiness of a customer by closely examining a number of indicators which include its financial and operational conditions (including whether the customer's production facilities are in full operation, the site of the facilities, scale of operation, and the customer's amount of investments in property, plant and equipment), its credit rating and competitive landscape of the market. Based on such assessment and the value of the relevant contract, the Group sets a maximum balance of amount due allowable for a customer. The finance department of the Group monitors the past due trade receivables and directs the sales personnel to follow up the collection of the trade receivables. The sales department of the Group also sets up a credit profile for each customer. Records relating to the transactions with the customer are updated monthly to monitor the amount of sales, payment, accumulated amount outstanding, amount past due and unpaid, and accumulated expected credit losses made as at the end of the month. The finance department of the Group monitors and updates the customer's trade receivables position from time to time, keeps track of the movement of the trade receivables, and ensures that the outstanding amounts due do not exceed the maximum balance allowable for a customer. Specific review on the recoverability of past due trade receivables is performed on a regular basis and detailed disclosure of allowance for impairment of trade receivables is set out in note 18. Normally the Group does not require collateral from trade debtors.

For other receivables, management makes periodic collective assessments as well as individual assessment on the recoverability of other receivables based on historical settlement records, past experience and available forward-looking information.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**3 財務風險管理** (續)**3.1 財務風險因素** (續)**(b) 信用風險** (續)*(ii) 金融資產減值*

本集團於初始確認資產時考慮違約的可能性，以及在每個報告期間持續考慮信用風險是否大幅增加。為評估信用風險是否大幅增加，本集團會比較資產於報告日期及於初始確認日期出現的違約風險，並會考慮可獲得的合理而具理據支持的前瞻性資料。本集團尤其會考慮下列指標：

- 內部信貸評級
- 外部信貸評級
- 業務、財務或經濟狀況的實際或預期重大不利變動，而該等不利變動預期會導致債務人履行責任能力出現劇變
- 個別物業擁有人或債務人的財務狀況的實際或預期重大變動
- 債務人預期表現及行為的重大變動，包括債務人及個別物業擁有人的付款狀況變動。

金融資產於無法合理預期可收回時(例如債務人未能與本集團制訂還款計劃)撇銷。

合約資產以及貿易及其他應收款項須採用預期信貸損失模型。儘管現金及現金等值項目、有限制現金及定期存款亦須遵守香港財務報告準則第9號的減值規定，惟由於該等現金及現金等值項目、有限制現金及定期存款涉及信譽良好、具有良好信貸評級及違約風險低的銀行，故已識別的減值虧損並不重大。銀行承兌票據的預期信貸損失獲評為低，且由於銀行的違約風險低且具備雄厚實力履行其合約現金流量義務，故無計提損失備抵撥備。

**3 FINANCIAL RISK MANAGEMENT** (Continued)**3.1 Financial risk factors** (Continued)**(b) Credit risk** (Continued)*(ii) Impairment of financial assets*

The Group considers the probability of default upon initial recognition of asset and whether there has been a significant increase in credit risk on an ongoing basis throughout each reporting period. To assess whether there is a significant increase in credit risk, the Group compares the risk of a default occurring on the asset as at the reporting date with the risk of default as at the date of initial recognition. It considers available reasonable and supportive forwarding-looking information. Especially the following indicators are incorporated:

- internal credit rating
- external credit rating
- actual or expected significant adverse changes in business, financial or economic conditions that are expected to cause a significant change to the debtor's ability to meet its obligations
- actual or expected significant changes in the financial situation of individual property owner or the debtor
- significant changes in the expected performance and behaviour of the debtor, including changes in the payment status of debtor and individual property owner.

Financial assets are written off when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the Group.

The contract assets and trade and other receivables are subject to the expected credit loss model. While cash and cash equivalents, restricted cash, time deposits are also subject to the impairment requirements of HKFRS 9, the identified impairment loss was immaterial since those cash and cash equivalents, restricted cash, time deposits are subject to reputable banks with good credit rating and low risk of default. The expected credit losses of bank acceptance notes are assessed to be low, and no loss allowance provision is made as banks have a low risk of default and a strong capacity to meet its contractual cash flow obligations.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 3 財務風險管理(續)

### 3.1 財務風險因素(續)

#### (b) 信用風險(續)

##### (ii) 金融資產減值(續)

#### 合約資產及貿易應收款項

本集團應用香港財務報告準則第9號簡化方法計量預期信貸損失，就合約資產及貿易應收款項使用全期預期損失備抵。合約資產涉及產品質量保證金，且與同類合約的貿易應收款項具有大致相同的風險特徵。因此，本集團認為，貿易應收款項的預期損失率與合約資產損失率合理地相若。預期信貸損失亦納入可影響客戶能否結算合約資產及貿易應收款項的宏觀經濟因素的前瞻性資料。本集團已確定，截至2022年12月31日止年度最為相關的前瞻性調整因素為消費者物價指數、廣義貨幣供應量及採購經理指數。

為計算預期信貸損失，本集團基於信用風險特徵將客戶分成兩組：

#### 1) 就銷售貨品須集體評估的正常客戶

有關銷售貨品的合約資產及貿易應收款項(不包括銀行承兌票據)於2022年12月31日及2021年12月31日的損失備抵撥備釐定如下：

## 3 FINANCIAL RISK MANAGEMENT (Continued)

### 3.1 Financial risk factors (Continued)

#### (b) Credit risk (Continued)

##### (ii) Impairment of financial assets (Continued)

#### Contract assets and trade receivables

The Group applies the HKFRS 9 simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for contract assets and trade receivables. The contract assets relate to product quality warranty and have substantially the same risk characteristics as the trade receivables for the same types of contracts. The Group has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets. The expected credit losses also incorporate forward-looking information on macroeconomic factors affecting the ability of the customers to settle the contract assets and trade receivables. The Group has identified consumer price index, broad money supply and purchasing managers' index as the most relevant factors for forward-looking adjustments for the year ended 31 December 2022.

To measure the expected credit losses, customers of the Group were grouped into two categories based on credit risk characteristics:

#### 1) Normal customers for sales of goods subject to collective assessment

The loss allowance provision of contract assets and trade receivables (excluding bank acceptance notes) for sales of goods as at 31 December 2022 and 31 December 2021 were determined as follows:

		少於1年	1年以上 至2年	2年以上 至3年	3年以上 至4年	4年以上	總計
		Less than 1 year	More than 1 year to 2 years	More than 2 years to 3 years	More than 3 years to 4 years	More than 4 years	Total
於2022年12月31日	As at 31 December 2022						
預期損失率	Expected loss rate	5.1%	8.9%	11.2%	37.5%	100.0%	
賬面總值	Gross carrying amount	131,579	78,128	36,649	88	—	246,444
損失備抵撥備	Loss allowance provision	(6,746)	(6,952)	(4,096)	(33)	—	(17,827)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**3 財務風險管理(續)****3.1 財務風險因素(續)****(b) 信用風險(續)****(ii) 金融資產減值(續)**

合約資產及貿易應收款項(續)

**3 FINANCIAL RISK MANAGEMENT (Continued)****3.1 Financial risk factors (Continued)****(b) Credit risk (Continued)****(ii) Impairment of financial assets (Continued)**

Contract assets and trade receivables (Continued)

		少於1年	1年以上 至2年	2年以上 至3年	3年以上 至4年	4年以上	總計
		Less than 1 year	More than 1 year to 2 years	More than 2 years to 3 years	More than 3 years to 4 years	More than 4 years	Total
<b>於2021年12月31日</b>	<b>As at 31 December 2021</b>						
預期損失率	Expected loss rate	4.8%	7.8%	13.0%	27.9%	100.0%	
賬面總值	Gross carrying amount	144,237	49,819	28,179	1,500	24	223,759
損失備抵撥備	Loss allowance provision	(6,947)	(3,897)	(3,651)	(418)	(24)	(14,937)

**2) 須個別評估的客戶**

對於被視為存在客觀減值證據的個別貿易應收款項，本集團將個別檢討預期信貸損失以評估減值且全數減值。如存在以下任何跡象，則本集團認為減值證據存在：

- 債務人出現重大財政困難
- 債務人可能破產或進行財務重組，及
- 與債務人進行訴訟。

就銷售貨品須個別評估的貿易應收款項於2022年12月31日的賬面總值及損失備抵撥備分別為人民幣37,760,000元及人民幣37,760,000元(2021年：人民幣36,453,000元及人民幣36,453,000元)。

**其他應收款項**

本集團已按12個月預期損失方式或全期預期損失方式(視乎自初始確認以來信用風險是否大幅增加而定)評估其他應收款項的預期信貸損失。

**2) Customers subject to individual assessment**

For individual trade receivables which were determined that there was objective evidence that an impairment had been incurred, the expected credit losses were separately reviewed for impairment and fully impaired. The Group considered that there was evidence of impairment if any of the following indicators were present:

- significant financial difficulties of the debtor
- probability that the debtor will enter bankruptcy or financial reorganisation, and
- in a lawsuit with the debtor.

Gross carrying amount and loss allowance provision of trade receivables for sales of goods subject to individual assessment are RMB37,760,000 and RMB37,760,000 as at 31 December 2022, respectively (2021: RMB36,453,000 and RMB36,453,000).

**Other receivables**

The Group has assessed that the expected credit losses for other receivables under the 12 months expected losses method or lifetime expected losses method, depending on whether there has been a significant increase in credit risk since initial recognition.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 3 財務風險管理(續)

### 3.1 財務風險因素(續)

#### (b) 信用風險(續)

##### (ii) 金融資產減值(續)

##### 其他應收款項(續)

其他應收款項已基於共同信用風險特徵分組，以計量其他應收款項的預期信貸損失。

已確認損失撥備的應收款項於額外現金於無法預期可收回時在撥備中撇銷。

##### (iii) 損失備抵撥備對賬

於2022年12月31日，合約資產、貿易應收款項(包括應收賬款及商業承兌票據)及其他應收款項的損失備抵撥備與有關撥備的年初損失備抵對賬如下：

## 3 FINANCIAL RISK MANAGEMENT (Continued)

### 3.1 Financial risk factors (Continued) (continued)

#### (b) Credit risk (Continued) (continued)

##### (ii) Impairment of financial assets (Continued) (continued)

##### Other receivables (continued)

To measure the expected credit losses of other receivables, other receivables have been grouped based on shared credit risk characteristics.

Receivables for which an impairment provision was recognised were written off against the provision when there was no expectation of recovering additional cash.

##### (iii) Loss allowance provision reconciliation

As at 31 December 2022, the loss allowance provision for contract assets, trade receivables (including accounts receivable, commercial acceptance notes) and other receivables reconciles to the opening loss allowance for that provision as follows:

		合約資產 及貿易 應收款項 Contract assets and trade receivables	其他 應收款項 Other receivables	總計 Total
於2022年1月1日的年初損失備抵	Opening loss allowance as at 1 January 2022	51,390	476	51,866
減值虧損備抵/(撥回)淨額	Net allowance/(reversal) of impairment losses	4,293	(9)	4,284
撇銷不可收回的應收款項	Receivables written off as uncollectible	(96)	—	(96)
於2022年12月31日的年末損失備抵	Closing loss allowance as at 31 December 2022	55,587	467	56,054
於2021年1月1日的年初損失備抵	Opening loss allowance as at 1 January 2021	49,446	593	50,039
減值虧損備抵/(撥回)淨額	Net allowance/(reversal) of impairment losses	3,582	(117)	3,465
撥回個別評估的減值虧損	Reversal of impairment losses for individual assessment	(49)	—	(49)
撇銷不可收回的應收款項	Receivables written off as uncollectible	(1,589)	—	(1,589)
於2021年12月31日的年末損失備抵	Closing loss allowance as at 31 December 2021	51,390	476	51,866

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**3 財務風險管理(續)****3.1 財務風險因素(續)****(c) 流動資金風險**

本集團透過維持充足的現金及現金等值項目，以審慎管理流動資金風險。鑑於相關業務交易頻繁，本集團致力於透過維持充足的現金及現金等值項目維持資金靈活性。

下表根據於結算日至合同到期日的剩餘期間將本集團的非衍生金融負債劃分至相關到期組別。表中披露的金額為合同未貼現現金流量。

**3 FINANCIAL RISK MANAGEMENT (Continued)****3.1 Financial risk factors (Continued)****(c) Liquidity risk**

The Group exercises prudent liquidity risk management by maintaining sufficient cash and cash equivalents. Due to the dynamic nature of the underlying business, the Group aims at maintaining flexibility in funding by maintaining adequate amount of cash and cash equivalents.

The table below analyses the Group's non-derivative financial liabilities into relevant maturity groupings based on the remaining period at the consolidated balance sheet date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

		少於1年 Less than 1 year
<b>於2022年12月31日</b>	<b>At 31 December 2022</b>	
貿易及其他應付款項(附註(i))	Trade and other payables (note (i))	163,873
借款(附註28)	Borrowings (note 28)	2,000
		<b>165,873</b>
<b>於2021年12月31日</b>	<b>At 31 December 2021</b>	
貿易及其他應付款項(附註(i))	Trade and other payables (note (i))	52,273

(i) 不包括其他應付稅項、應付僱員福利及質量保證開支撥備。

(i) Excluding other taxes payables, employee benefits payables and provision for quality warranty expenses.

**3.2 資本管理**

本集團管理資本的目標旨在保障本集團持續經營的能力，以為股東提供回報及為其他權益人提供利益，並維持最佳資本架構以降低資本成本。

為了維持或調整資本架構，本集團可調整支付予股東的股息金額，向股東退還資本，發行新股或出售資產以減少債務。

**3.2 Capital management**

The Group's objectives when managing capital are to safeguard the Group's ability to continue as a going concern in order to provide returns for shareholders and benefits for other stakeholders and to maintain an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Group may adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares or sell assets to reduce debt.



## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 3 財務風險管理(續)

### 3.3 公平值估計

按公平值列賬的金融工具透過不同的估值法計量。該等估值法的輸入值在公平值層級內分為以下三個層級：

- 相同資產或負債在活躍市場的報價(未經調整)(第一級)。
- 有關資產或負債包括除於第一級內的報價外的可觀察輸入值，不論直接(即價格)或間接(即以價格計算所得)(第二級)。
- 並非基於可觀察市場數據的資產或負債輸入值(即不可觀察輸入值)(第三級)。

除衍生金融工具外，本集團其他金融資產(包括貿易及其他應收款項、有限制現金、定期存款以及現金及現金等值項目)及短期負債(包括貿易及其他應付款項以及借款)均屬於短期限，故其賬面值與公平值相若。

## 4 關鍵會計估計及判斷

本集團基於過往經驗和其他因素持續評估估計及判斷，包括在有關情況下相信對未來事件屬合理的預期。

本集團就未來作出估計及假設。所得會計估計如其定義，絕少與相關實際結果相同。具有重大風險會導致下個財政年度資產及負債的賬面值須作出重大調整的估計和假設討論如下。

## 3 FINANCIAL RISK MANAGEMENT (Continued)

### 3.3 Fair value estimation

Financial instruments carried at fair value are measured by different valuation methods. The inputs to valuation methods are categorised into three levels within a fair value hierarchy, as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

Other than the derivative financial instruments, the carrying amounts of the Group's other financial assets (including trade and other receivables, restricted cash, time deposits and cash and cash equivalents) and short-term liabilities (including trade and other payables and borrowings) approximate their fair values due to their short-term maturities.

## 4 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.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**4 關鍵會計估計及判斷(續)****(a) 合約資產及貿易應收款項減值**

合約資產及貿易應收款項損失備抵建基於有關違約風險及預期損失率的假設。於作出有關假設及選擇減值計算方法的輸入值時，本集團須根據其於各報告期末的過往記錄、現行市況及前瞻性估計作出判斷。

本集團合約資產及貿易應收款項於2022年及2021年12月31日的賬面值於附註18披露。

**(b) 當期及遞延所得稅**

釐定所得稅撥備需要作出重大判斷。於日常業務過程中，不少交易及計算的最終釐定均無法確定。倘該等事宜的最終稅務結果與初始記賬的金額不同，則有關差異將影響作出有關釐定的期間的所得稅及遞延稅項撥備。

與若干暫時差異及稅項虧損有關的遞延稅項資產乃於管理層認為未來很可能有應課稅利潤以動用暫時差異或稅項虧損時確認。如預期情況與原先估計不同，則有關差異將影響有關估計變更期間對所得稅資產及稅項的確認。

**(c) 存貨及持作出售物業備抵**

本集團於各結算日檢討存貨的賬面值，以釐定存貨及持作出售物業是否按成本與可變現淨值兩者間的較低者列賬。本集團根據存貨或持作出售物業相關售價減額外銷售成本及類似存貨的過往經驗估計各存貨或持作出售物業的可變現淨值。作出估計所用假設如有任何變動，將令存貨及持作出售物業備抵金額增加或減少。

**4 CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS (Continued)****(a) Impairment of contract assets and trade receivables**

The loss allowance for contract assets and trade receivables is based on assumptions about risk of default and expected loss rates. The Group uses judgement in making these assumptions and selecting the inputs to the impairment calculation, based on the Group's past history, existing market conditions as well as forward-looking estimates at the end of each reporting period.

The carrying amounts of contract assets and trade receivables of the Group as at 31 December 2022 and 2021 were disclosed in note 18.

**(b) Current and deferred income taxes**

Significant judgment is required in determining the provision for income tax. There are many transactions and calculations for which the ultimate determination is uncertain during the ordinary course of business. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such difference will impact the income tax and deferred tax provision in the period in which such determination is made.

Deferred tax assets relating to certain temporary differences and tax losses are recognised when management considers to be probable that future taxable profit will be available against which the temporary differences or tax losses can be utilised. Where the expectation is different from the original estimate, such differences will impact the recognition of income tax assets and taxation in the periods in which such estimate is changed.

**(c) Allowance for inventories and properties held for sale**

The Group reviews the carrying amounts of inventories at each balance sheet date to determine whether the inventories and properties held for sale are carried at lower of cost and net realisable value. The Group estimates the net realisable value of each inventory or property held for sale, based on its related selling price less additional cost to sale and historical experience on similar inventories. Any change in the assumptions used in making the estimates would increase or decrease the amount of allowance of inventories and properties held for sale.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 5 收入

主要經營決策者已確定為本公司的董事會。主要經營決策者視本集團業務為單一的經營分部，並按此審閱財務報表。

本集團主要從事生產及銷售一系列用於製造鋼絲製品的設備以及租賃。截至2022年及2021年12月31日止年度來自銷售貨品的收入以及租金收入如下：

#### 5 REVENUE

The chief operating decision-maker (“CODM”) has been identified as the board of directors of the Company. The CODM regards the Group’s business as a single operating segment and reviews the financial statements accordingly.

The Group is principally engaged in manufacturing and sale of a range of equipment for manufacturing steel wire products and leasing. Revenue from sales of goods and rental income for the years ended 31 December 2022 and 2021 are as follows:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
生產線銷售額	Sales of production lines		
— 熱處理磷化線	— Heat treatment phosphating lines	<b>22,793</b>	—
— 電鍍黃銅鋼絲生產線	— Brass electroplating wire production lines	<b>21,206</b>	35,398
— 其他生產線	— Other production lines	<b>34,696</b>	11,655
單機銷售額	Sales of standalone machines	<b>99,306</b>	100,716
其他修模設備、零部件及 配件銷售額	Sales of other mould repairing equipment, component parts and accessories	<b>24,433</b>	12,264
租金收入	Rental income	<b>5,614</b>	5,806
貿易收入	Trading income	<b>—</b>	1,206
		<b>208,048</b>	167,045
收入確認時間	Timing of revenue recognition		
— 於一段時間內	— Over time	<b>5,614</b>	5,806
— 於某一時間點	— At a point in time	<b>202,434</b>	161,239
		<b>208,048</b>	167,045

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**5 收入(續)**

截至2022年及2021年12月31日止年度，收入總額的地理資料如下：

**5 REVENUE (Continued)**

For the years ended 31 December 2022 and 2021, the geographical information on the total revenue is as follows:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
收入	Revenue		
— 中國大陸	— Mainland China	199,491	165,416
— 其他	— Others	8,557	1,629
		<b>208,048</b>	<b>167,045</b>

本集團的收入來自以下外部客戶，該等客戶各自貢獻本集團收入10%以上。

The Group's revenues were derived from the following external customers that individually contributed more than 10% of the Group's revenues.

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
公司A	Company A	54,052	不適用N/A <sup>1</sup>
公司B	Company B	39,713	不適用N/A <sup>1</sup>
公司C	Company C	27,750	21,136
公司D	Company D	不適用N/A <sup>1</sup>	81,869
公司E	Company E	不適用N/A <sup>1</sup>	38,598

1. 於截至2021年及2022年12月31日止年度，相應收入並無佔本集團總收入10%或以上。

1. The corresponding revenue during the year ended 31 December 2021 and 2022 did not contribute 10% or more of the Group's total revenue.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 5 收入(續)

##### (a) 合約負債

- (i) 本集團已確認下列有關客戶合約的負債：

#### 5 REVENUE (Continued)

##### (a) Contract liabilities

- (i) The Group has recognised the following liabilities related to contracts with customers:

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
合約負債	Contract liabilities		
— 來自銷售單機的預付款	— Advance payments from sales of standalone machines	99,783	11,707
— 來自銷售生產線的預付款	— Advance payments from sales of production lines	14,175	28,204
— 來自銷售其他修模設備、 零部件及配件的預付款	— Advance payments from sales of other mould repairing equipment, component parts and accessories	3,456	2,293
		<b>117,414</b>	<b>42,204</b>

##### (ii) 合約負債的重大變動

- (a) 本集團的合約負債主要源自客戶就銷售生產線及單機的預付款。由於本集團於截至2022年12月31日止年度與公司A簽訂了三份總額達人民幣590,000,000元的重大合約，合約負債於2022年12月31日已增加人民幣78,308,000元。

##### (ii) Significant changes in contract liabilities

- (a) Contract liabilities of the Group mainly arise from the advance payments from customers in respect of sales of production lines and standalone machines. As at 31 December 2022, contract liabilities have increased by RMB78,308,000 since the Group signed three significant contracts totally RMB590 million with Company A during the year ended 31 December 2022.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**5 收入(續)****(a) 合約負債(續)****(iii) 與合約負債相關的已確認收入**

下表列示於本報告期間確認的收入中與結轉合約負債相關的金額。

**(a) 合約負債****5 REVENUE (Continued)****(a) Contract liabilities (Continued)****(iii) Revenue recognised in relation to contract liabilities**

The following table shows how much of the revenue recognised in the current reporting period relates to carried-forward contract liabilities.

**(a) Contract liabilities**

**截至12月31日止年度**  
**Year ended 31 December**

		<b>2022年</b>	2021年
		<b>2022</b>	2021
計入年初合約負債結餘的已確認收入	Revenue recognised that was included in the balance of contract liabilities at the beginning of the year		
— 來自銷售生產線的預付款	— Advance payments from sales of production lines	<b>27,849</b>	9,405
— 來自銷售單機的預付款	— Advance payments from sales of standalone machines	<b>11,659</b>	9,033
— 來自銷售其他修模設備、零部件及配件的預付款	— Advance payments from sales of other mould repairing equipment, component parts and accessories	<b>2,095</b>	882
		<b>41,603</b>	19,320

綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

6 按性質劃分的開支

6 EXPENSES BY NATURE

		截至12月31日止年度	
		Year ended 31 December	
		2022年	2021年
		2022	2021
製成品及在製品的存貨變動	Changes in inventories of finished goods and work in progress	(23,957)	(8,150)
所用原材料	Raw materials used	156,487	117,041
僱員福利開支(附註9)	Employee benefit expenses (note 9)	24,336	20,231
折舊及攤銷	Depreciation and amortisation		
— 土地使用權(附註13)	— Land use rights (note 13)	545	508
— 物業、廠房及設備(附註14)	— Property, plant and equipment (note 14)	7,489	6,861
— 投資物業(附註15)	— Investment properties (note 15)	2,455	2,728
— 無形資產	— Intangible assets	19	23
外包安裝費及運輸費	Outsourced installation fee and transportation expenses	9,911	5,922
其他稅項支出	Other tax charges	4,237	3,285
專業費用	Professional fees	1,374	3,203
核數師酬金	Auditor's remuneration		
— 審計服務	— Audit services	1,491	1,396
業務招待費	Entertainment expenses	1,992	957
辦公費用	Office expenses	1,162	893
差旅費用	Travelling expenses	1,396	1,304
持作出售物業減值備抵	Allowance for impairment of properties held for sale	—	2,668
存貨減值備抵	Allowance for impairment of inventories	1,145	919
其他開支	Other expenses	2,640	1,912
<b>總銷售成本、銷售開支及行政開支</b>	<b>Total cost of sales, selling expenses and administrative expenses</b>	<b>192,722</b>	<b>161,701</b>

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 7 其他收入

## 7 OTHER INCOME

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
政府補貼(附註(a))	Government subsidies (note (a))	927	655
增值稅退稅(附註(b))	Value-added tax ("VAT") refunds (note (b))	305	286
		<b>1,232</b>	<b>941</b>

附註：

- (a) 政府補貼主要指本集團智能製造項目及對穩定員工就業作出貢獻的補貼。
- (b) 根據相關稅務法規，全資附屬公司無錫海盛軟件科技有限公司(「海盛軟件」)銷售自行開發軟件產品有權於直至2027年4月為止享有增值稅退稅。

Notes:

- (a) Government subsidies mainly represented subsidies for the Group's intelligent manufacturing projects and contribution of stabiling staff employment.
- (b) According to the relevant tax regulations, the sale of self-developed software products of a wholly owned subsidiary, Wuxi Haisheng Software Technology Co., Ltd. ("Haisheng Software"), was entitled to VAT refunds until April 2027.

## 8 其他收益/(虧損) — 淨額

## 8 OTHER GAINS/(LOSSES) — NET

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
匯兌收益/(虧損)	Foreign exchange gains/(losses)	7,817	(2,451)
按公平值計入損益的金融資產的 公平值收益	Fair value gains on financial assets at FVPL	237	624
衍生金融工具的公平值收益 (附註(a))	Fair value gains on derivative financial instruments (note(a))	173	306
出售物業、廠房及設備的收益	Gains on disposal of property, plant and equipment	16	—
其他	Others	(76)	184
		<b>8,167</b>	<b>(1,337)</b>

附註：

- (a) 收益主要源於外匯收益。於2022年12月31日，並無未償還遠期外匯合約。於2021年12月31日，未償還遠期外匯合約的名義本金額為4,877,000美元，相當於約人民幣31,091,000元，公平值收益已於2022年變現。

Note:

- (a) The gains were primary attributable to the foreign exchange gains. There are no outstanding forward foreign exchange contracts as at 31 December 2022. The notional principal amounts of the outstanding forward foreign exchange contracts as at 31 December 2021 were USD4,877,000, equivalent to approximately RMB31,091,000, the fair value gains have been realised in 2022.



綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

9 僱員福利開支

9 EMPLOYEE BENEFIT EXPENSES

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
工資、薪金及酌情花紅	Wages, salaries and discretionary bonuses	17,510	14,376
其他社會保障成本、住房福利及其他僱員福利	Other social security costs, housing benefits and other employee benefits	4,702	3,887
退休金成本 — 界定供款計劃	Pension costs — defined contribution plans	2,124	1,968
		<b>24,336</b>	<b>20,231</b>

(a) 五名最高薪人士

年內本集團五名最高薪人士包括三名(2021年：兩名)董事，彼等的酬金於附註34所示的分析中反映。年內應付其餘兩名(2021年：三名)人士的酬金如下：

(a) Five highest paid individuals

The five individuals whose emoluments were the highest in the Group for the year include three (2021: two) directors whose emoluments are reflected in the analysis shown in note 34. The emoluments payable to the remaining two (2021: three) individuals during the year are as follows:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
工資、薪金及花紅	Wages, salaries and bonuses	693	942
其他僱員福利	Other employee benefits	111	154
退休金成本 — 定額供款計劃	Pension costs — defined contribution plans	81	129
		<b>885</b>	<b>1,225</b>

附註：

- (i) 於截至2022年12月31日止年度，概無五名最高薪人士收取本集團酬金作為加入本集團的獎勵或失去職位的補償。

Note:

- (i) During the year ended 31 December 2022, none of the five highest paid individuals received emoluments from the Group as inducement to join or upon joining the Group or as compensation for loss of office.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**9 僱員福利開支(續)****(a) 五名最高薪人士(續)**

酬金介乎以下範圍的人數：

**9 EMPLOYEE BENEFIT EXPENSES (Continued)****(a) Five highest paid individuals (Continued)**

The number of individuals whose emoluments fell within the following band:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
酬金範圍(港元)	Emolument band (in HK\$)		
零至1,000,000港元(相等於零至人民幣893,300元)	Nil — HK\$1,000,000 (equivalent to nil — RMB893,300)	<u>2</u>	<u>3</u>

**10 財務收入****10 FINANCE INCOME**

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
銀行利息收入	Bank interest income	<b>2,835</b>	2,545
未實現財務收入攤銷	Amortisation of unearned financial income	<u>90</u>	<u>96</u>
		<b><u>2,925</u></b>	<b><u>2,641</u></b>

## 綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

### 11 所得稅開支／(抵免)

### 11 INCOME TAX EXPENSE/(CREDIT)

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
當期所得稅 — 中國企業所得稅	Current income tax — PRC corporate income tax	438	446
遞延所得稅(附註19)	Deferred income tax (note 19)	324	(984)
		<b>762</b>	<b>(538)</b>

除下文所述的中國企業所得稅外，本集團無須繳納其他司法權區的所得稅。

Except for the PRC corporate income tax described below, the Group is not subject to income tax of other jurisdictions.

#### 中國企業所得稅

本集團就其於中國成立的實體的應課稅收入提撥企業所得稅。

#### PRC corporate income tax (“CIT”)

CIT is provided on the assessable income of entities within the Group established in the PRC.

根據中國企業所得稅法(「新企業所得稅法」)，本公司的適用企業所得稅率為25%。根據新企業所得稅法的相關法規，本公司符合高新技術企業資格，並就截至2022年12月31日止年度採用15%(2021年：15%)的經調減企業所得稅率。

Pursuant to the PRC Corporate Income Tax Law (the “New CIT Law”), the Company’s applicable CIT rate is 25%. Under the relevant regulations of the New CIT Law, the Company was qualified as High/New Tech Enterprise, and applied a reduced CIT rate of 15% for the year ended 31 December 2022 (2021: 15%).

截至2022年12月31日止年度，無錫海盛軟件科技有限公司(「海盛軟件」)符合小微企業資格，少於人民幣1,000,000元的應課稅利潤採用2.5%的經調減企業所得稅率，而人民幣1,000,000元至人民幣3,000,000元的應課稅利潤則採用5%的經調減企業所得稅率(2021年：分別為5%及10%)。

Wuxi Haisheng Software Technology Co., Ltd. (“Haisheng Software”) was qualified as the Small and Micro Enterprise, the taxable profit less than RMB1 million applied a reduced CIT rate of 2.5%, the taxable profit between RMB1 million and RMB3 million applied a reduced CIT rate of 5% for the years ended 31 December 2022 (2021: 5% and 10%, respectively).

截至2022年12月31日止年度，公司的其他附屬公司應用25%(2021年：25%)的企業所得稅率。

The other subsidiary of the company applied a CIT rate of 25% for the year ended 31 December 2022 (2021: 25%).

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**11 所得稅開支／(抵免)(續)****中國企業所得稅(續)**

於綜合收益表內的實際所得稅支出與除稅前利潤應用已頒佈稅率而應產生的金額之間的差異，可對賬如下：

**11 INCOME TAX EXPENSE/(CREDIT) (Continued)****PRC corporate income tax ("CIT") (Continued)**

The difference between the actual income tax charge in the consolidated income statement and the amount which would result from applying the enacted tax rate to profit before tax can be reconciled as follows:

		<b>截至12月31日止年度</b>	
		<b>Year ended 31 December</b>	
		<b>2022年</b>	2021年
		<b>2022</b>	2021
<b>除所得稅前利潤</b>	<b>Profit before income tax</b>	<b>23,366</b>	4,173
按法定稅率25%計算的稅項	Taxation calculated at the statutory tax rate of 25%	<b>5,842</b>	1,043
以下各項的影響：	Effects of:		
本集團不同附屬公司不同適用稅率	Different tax rates applicable to different subsidiaries of the Group	<b>(2,468)</b>	(383)
研發開支的額外稅額扣減	Extra deduction allowance for research and development expenses	<b>(1,442)</b>	(560)
新購入設備的額外稅額扣減	Extra deduction allowance for newly purchased equipment	<b>(619)</b>	—
動用過往並無確認遞延所得稅資產的稅項虧損	Utilisation of tax losses for which no deferred income tax asset was recognised previously	—	(15)
動用過往並無確認遞延所得稅資產的暫時差異	Utilisation of temporary difference for which no deferred income tax asset was recognised previously	<b>(644)</b>	(780)
不可就所得稅扣減的開支	Expenses not deductible for income tax purposes	<b>93</b>	157
<b>所得稅開支／(抵免)</b>	<b>Income tax expense/(credit)</b>	<b>762</b>	(538)

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 12 每股盈利

每股基本盈利的計算方法為將年內本公司股東應佔利潤除以普通股的加權平均數。

#### 12 EARNINGS PER SHARE

The basic earnings per share is calculated by dividing the profit attributable to the shareholders of the Company by the weighted average number of ordinary shares during the year.

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
本公司權益股東應佔利潤 (人民幣千元)	Profit attributable to equity shareholders of the Company (RMB'000)	<b>22,604</b>	4,711
已發行普通股的加權平均數 (千股)	Weighted average number of ordinary shares in issue (thousand)	<b>128,000</b>	128,000
每股基本及攤薄盈利 (人民幣分)	Basic and diluted earnings per share (RMB cents)	<b>17.66</b>	3.68

由於本公司於2022年及2021年12月31日並無任何發行在外潛在攤薄普通股，故每股攤薄盈利等於每股基本盈利。

As the Company did not have any dilutive potential ordinary shares outstanding as at 31 December 2022 and 2021, diluted earnings per share is equal to basic earnings per share.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 13 租賃

## 13 LEASES

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
<b>使用權資產</b>	<b>Right-of-use assets</b>		
於1月1日的年初結餘	Opening balance at 1 January	17,957	18,465
轉撥自投資物業(附註15(b))	Transfers from investment properties (note 15(b))	3,783	—
攤銷支出	Amortisation charge	(545)	(508)
<b>於12月31日的年末結餘</b>	<b>Closing balance at 31 December</b>	<b>21,195</b>	<b>17,957</b>
<b>於12月31日</b>	<b>As at 31 December</b>		
成本	Cost	27,913	23,462
累計攤銷	Accumulated amortisation	(6,718)	(5,505)
<b>賬面淨值</b>	<b>Net book amount</b>	<b>21,195</b>	<b>17,957</b>

(a) 本集團的所有使用權資產均為位於中國大陸的土地使用權，並根據為期50年的租賃持有。

(b) 本集團土地使用權的攤銷已計入行政開支及銷售成本，金額分別為人民幣206,000元及人民幣339,000元。

(c) 本集團的租賃活動  
本集團出租若干物業，租賃合約一般為期多於一年。

(a) All the right-of-use assets are land use rights of the Group which are located in Mainland China and are held on leases for 50 years.

(b) Amortisation of the Group's land use rights were included in the administrative expenses and cost of sales in the amount of RMB206,000 and RMB339,000, respectively.

(c) The Group's leasing activities  
The Group leases out properties, the rental contracts are typically made for periods of more than one year.

綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

14 物業、廠房及設備

14 PROPERTY, PLANT AND EQUIPMENT

		樓宇	機器	汽車	電腦及 電子設備 Computer and electronic equipment	辦公室設備 Office equipment	室內裝修 Interior decoration	在建工程 Construction in progress	總計 Total
		Buildings	Machinery	Vehicles					
<b>於2021年1月1日</b>	<b>At 1 January 2021</b>								
成本	Cost	93,850	14,710	7,280	5,356	1,860	3,546	156	126,758
累計折舊	Accumulated depreciation	(29,390)	(6,139)	(5,700)	(4,857)	(1,511)	(670)	—	(48,267)
賬面淨值	Net book amount	64,460	8,571	1,580	499	349	2,876	156	78,491
<b>截至2021年12月31日止年度</b>	<b>Year ended 31 December 2021</b>								
年初賬面淨值	Opening net book amount	64,460	8,571	1,580	499	349	2,876	156	78,491
添置	Additions	—	31	104	199	97	116	1,208	1,755
轉撥	Transfers	—	1,149	—	99	—	—	(1,248)	—
出售	Disposals	—	(39)	(6)	—	—	—	—	(45)
折舊支出	Depreciation charge	(4,239)	(1,098)	(593)	(261)	(118)	(552)	—	(6,861)
年末賬面淨值	Closing net book amount	60,221	8,614	1,085	536	328	2,440	116	73,340
<b>於2021年12月31日</b>	<b>At 31 December 2021</b>								
成本	Cost	93,850	15,537	7,262	5,654	1,957	3,662	116	128,038
累計折舊	Accumulated depreciation	(33,629)	(6,923)	(6,177)	(5,118)	(1,629)	(1,222)	—	(54,698)
賬面淨值	Net book amount	60,221	8,614	1,085	536	328	2,440	116	73,340
<b>截至2022年12月31日止年度</b>	<b>Year ended 31 December 2022</b>								
年初賬面淨值	Opening net book amount	60,221	8,614	1,085	536	328	2,440	116	73,340
添置	Additions	—	1,789	867	771	476	991	10,329	15,223
轉撥自投資物業	Transfers from investment properties	10,664	—	—	—	—	—	—	10,664
轉撥自在建工程	Transfers from construction in progress	—	6,010	—	—	—	807	(6,817)	—
出售	Disposals	—	(3)	(21)	(6)	—	—	—	(30)
折舊支出	Depreciation charge	(4,477)	(1,393)	(546)	(281)	(116)	(676)	—	(7,489)
年末賬面淨值	Closing net book amount	66,408	15,017	1,385	1,020	688	3,562	3,628	91,708
<b>於2022年12月31日</b>	<b>At 31 December 2022</b>								
成本	Cost	108,946	23,279	7,702	6,297	2,433	5,460	3,628	157,745
累計折舊	Accumulated depreciation	(42,538)	(8,262)	(6,317)	(5,277)	(1,745)	(1,898)	—	(66,037)
賬面淨值	Net book amount	66,408	15,017	1,385	1,020	688	3,562	3,628	91,708

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**14 物業、廠房及設備(續)**

折舊支出乃計入綜合收益表的以下類別：

**14 PROPERTY, PLANT AND EQUIPMENT (Continued)**

Depreciation charges were included in the following categories in the consolidated income statement:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
銷售成本	Cost of sales	3,676	3,490
行政開支	Administrative expenses	3,808	3,364
銷售開支	Selling expenses	5	7
		<u>7,489</u>	<u>6,861</u>

**15 投資物業****15 INVESTMENT PROPERTIES**

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
<b>按成本</b>	<b>At cost</b>		
於1月1日的年初結餘	Opening balance at 1 January	37,507	40,235
轉撥至土地使用權以及物業、 廠房及設備(附註(b))	Transfers to land use right and property, plant and equipment (note (b))	(14,447)	—
折舊及攤銷支出	Depreciation and amortisation charge	(2,455)	(2,728)
<b>於12月31日的年末結餘</b>	<b>Closing balance at 31 December</b>	<u>20,605</u>	<u>37,507</u>
<b>於12月31日</b>	<b>At 31 December</b>		
成本	Cost	37,920	57,466
累計折舊及攤銷	Accumulated depreciation and amortisation	(17,315)	(19,959)
<b>賬面淨值</b>	<b>Net book amount</b>	<u>20,605</u>	<u>37,507</u>

(a) 本集團的投資物業位於中國，使用成本模型計量。

(a) The Group's investment properties are located in the PRC and measured using the cost model.



## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 15 投資物業(續)

- (b) 於2022年4月30日，本集團終止若干廠房及辦公大樓的租賃，並更改為自用。基於用途變更，本集團將投資物業重新分類為土地使用權以及物業、廠房及設備。
- (c) 本集團投資物業的公平值由獨立專業合資格估值師行江蘇中企華中天資產評估有限公司按年釐定。於釐定投資物業的公平值時，估值師使用反映(其中包括)活躍市場的可比較市場交易的假設及估算、現有租賃產生的租金收入以及基於現時市況、市值、最終收益率及復歸收入潛力得出的未來租賃租金收入假設。投資物業公平值以收入法及市場法估值得出如下：

#### 15 INVESTMENT PROPERTIES (Continued)

- (b) On 30 April 2022, lease of certain plants and office buildings were ceased and the Group changed to self occupy such plants and office buildings. Due to the change in use, the Group reclassified the investment properties to land use right and property, plant and equipment.
- (c) The fair value of Group's investment properties is determined by an independent professional qualified valuer, Jiangsu Zhongtian Assets Appraisal Office Co., Ltd, on an annual basis. In determining the fair value of the investment properties, the valuer uses assumptions and estimates that reflect, amongst other factors, comparable market transactions in an active market, rental income from current leases and assumptions about rental income from future leases in light of current market conditions, capitalisation rates, terminal yield and reversionary income potential. Valuations were based on income approach and market approach, the fair value of the investment properties are as follows:

		於12月31日	
		As at 31 December	
		2022年	2021年
		2022	2021
投資物業的公平值	Fair value of the investment properties	<u>72,088</u>	<u>89,455</u>

於估計物業的公平值時，物業的最高及最佳用途為其現時用途。本集團投資物業的公平值按第三級公平值計量進行計量。

In estimating the fair value of the properties, the highest and best use of the properties is their current use. The fair value of the Group's investment properties was measured on Level 3 fair value measurement.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**15 投資物業(續)**

就投資物業於綜合收益表確認的數額如下：

**15 INVESTMENT PROPERTIES (Continued)**

The following amounts have been recognised in the consolidated income statement for investment properties:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
租金收入	Rental income	<b>5,614</b>	5,806
產生租金收入的直接營運開支	Direct operating expenses that generate rental income	<b>(2,455)</b>	(2,728)
		<b>3,159</b>	3,078

**16 附屬公司**

以下為於2022年12月31日的附屬公司名單：

**16 SUBSIDIARIES**

The following is a list of the subsidiaries at 31 December 2022:

公司名稱 Name of company	註冊成立地點及法律實體類別 Place of incorporation and kind of legal entity	註冊/已發行及繳足資本 Registered/issued and paid-up capital	本集團持有的擁有權權益 Ownership interest held by the group		主要業務及經營地點 Principal activities and place of operations
			2022年 2022	2021年 2021	
江蘇盛力達裝備科技有限公司 Jiangsu Sunlit Equipment Technology Company Limited	中國，有限責任公司 the PRC, Limited liability company	人民幣5,000,000元 RMB5,000,000	100%	100%	在中國進行機械產品貿易 Machinery products trading in the PRC
海盛軟件 Haisheng Software	中國，有限責任公司 the PRC, Limited liability company	人民幣1,080,000元 RMB1,080,000	100%	100%	在中國進行軟件開發及軟件專利權貿易 Software development and software patent rights trading in the PRC

綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

17 按類別劃分的金融工具

17 FINANCIAL INSTRUMENTS BY CATEGORY

		於12月31日	
		As at 31 December	
		2022年	2021年
		2022	2021
<b>金融資產</b>	<b>Financial assets</b>		
<b>按攤銷成本計量的金融資產</b>	<b>Financial assets at amortised cost</b>		
貿易及其他應收款項(附註(a))	Trade and other receivables (note (a))	<b>242,368</b>	260,153
現金及現金等值項目	Cash and cash equivalents	<b>113,250</b>	33,817
有限制現金	Restricted cash	<b>108,617</b>	59,875
定期存款	Time deposits	<b>59,970</b>	76,459
<b>按公平值計入損益的衍生金融工具</b>	<b>Derivative financial instruments at FVPL</b>	<b>—</b>	227
<b>總計</b>	<b>Total</b>	<b>524,205</b>	430,531

		於12月31日	
		As at 31 December	
		2022年	2021年
		2022	2021
<b>金融負債</b>	<b>Financial liabilities</b>		
<b>按攤銷成本計量的金融負債</b>	<b>Financial liabilities at amortised cost</b>		
借款(附註28)	Borrowings (note 28)	<b>2,000</b>	—
貿易及其他應付款項(附註(b))	Trade and other payables (note (b))	<b>163,873</b>	52,273
		<b>165,873</b>	52,273

附註：

(a) 不包括合約資產。

(b) 不包括其他應付稅項、應付僱員福利及質量保證開支撥備。

Notes:

(a) Excluding contract assets.

(b) Excluding other taxes payables, employee benefits payables and provision for quality warranty expenses.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 18 合約資產、貿易及其他應收款項      18 CONTRACT ASSETS, TRADE AND OTHER RECEIVABLES

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
<b>貿易應收款項</b>	<b>Trade receivables</b>		
應收賬款(附註(a))	Accounts receivable (note (a))	<b>216,915</b>	220,159
減：應收賬款減值備抵	Less: allowance for impairment of accounts receivable	<b>(52,239)</b>	(49,829)
應收賬款 — 淨額	Accounts receivable — net	<b>164,676</b>	170,330
商業承兌票據(附註(b))	Commercial acceptance notes (note (b))	<b>43,495</b>	40,053
減：商業票據減值備抵	Less: allowance for impairment of commercial notes	<b>(2,042)</b>	(1,561)
商業承兌票據 — 淨額(附註(b))	Commercial acceptance notes — net (note (b))	<b>41,453</b>	38,492
銀行承兌票據(附註(b))	Bank acceptance notes (note (b))	<b>33,457</b>	47,652
貿易應收款項 — 淨額	Trade receivables — net	<b>239,586</b>	256,474
<b>合約資產(附註(c))</b>	<b>Contract assets (note (c))</b>	<b>23,794</b>	376
減：合約資產減值備抵	Less: allowance for impairment of contract assets	<b>(1,306)</b>	—
合約資產 — 淨額	Contract assets — net	<b>22,488</b>	376
<b>其他應收款項</b>	<b>Other receivables</b>		
其他應收款項	Other receivables	<b>3,503</b>	4,467
減：未實現財務收入	Less: unearned financial income	<b>(254)</b>	(312)
減：其他應收款項減值備抵	Less: allowance for impairment of other receivables	<b>(467)</b>	(476)
其他應收款項 — 淨額	Other receivables — net	<b>2,782</b>	3,679
		<b>264,856</b>	260,529
非流動部分	Non-current portion	<b>3,408</b>	1,642
流動部分	Current portion	<b>261,448</b>	258,887
		<b>264,856</b>	260,529

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 18 合約資產、貿易及其他應收款項 (續)

附註：

(a) 就銷售生產線、單機及設備而言，除產品質量保證金的部分外，本集團在銷售合約內向客戶授出少於180天的信貸期。就銷售零部件及配件而言，本集團在銷售合約內向若干客戶授出30至90天的信貸期。

(b) 本集團的應收票據包括銀行承兌票據及商業承兌票據，且一般於由簽發日期起計六個月或十二個月內結算。

於2022年12月31日，應收票據人民幣9,610,000元已質押作為本集團應付票據的擔保(於2021年12月31日：人民幣6,320,000元)。

(c) 合約資產為產品質量保證金中已履行履約責任但無權收取代價的部分。該等款項於產品質量保證期(一般為由客戶驗收設備起計12或18個月)屆滿後到期收取。

於各結算日基於應收賬款總額確認日期的賬齡分析如下：

#### 18 CONTRACT ASSETS, TRADE AND OTHER RECEIVABLES (Continued)

Notes:

(a) For sale of production lines, standalone machines and equipment, apart from the portion of product quality warranty, the Group grants less than 180 days credit terms to customers in the sales contract. For sale of components parts and accessories, the Group grants 30 to 90 days credit terms to certain customers in sales contract.

(b) Notes receivables of the Group include bank acceptance notes and commercial acceptance notes, and are usually settled within six months or twelve months from the date of issue.

As at 31 December 2022, notes receivables of RMB9,610,000 were pledged as security for the Group's notes payable (As at 31 December 2021: RMB6,320,000).

(c) Contract assets are the portions of product quality warranty satisfied the performance obligation but do not have the right to collect consideration. These are due for collection upon the expiry of product quality warranty period, which is usually 12 or 18 months from the acceptance by the customer of the equipment.

Aging analysis based on recognition date of gross accounts receivable at the respective balance sheet dates is as follows:

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
1年內	Within 1 year	66,447	104,184
1至2年	1-2 years	75,971	49,819
2至3年	2-3 years	38,029	28,179
3年以上	Over 3 years	36,468	37,977
		<b>216,915</b>	<b>220,159</b>

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**18 合約資產、貿易及其他應收款項**  
(續)

本集團合約資產以及貿易及其他應收款項的賬面值以下列貨幣計值：

**18 CONTRACT ASSETS, TRADE AND OTHER RECEIVABLES** (Continued)

The carrying amounts of the Group's contract assets, trade and other receivables are denominated in the following currencies:

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
人民幣	RMB	262,719	259,176
美元	USD	2,137	1,353
		<b>264,856</b>	<b>260,529</b>

合約資產、應收賬款、商業承兌票據及其他應收款項的減值備抵變動如下：

Movements of allowance for impairment of contract assets, accounts receivable, commercial acceptance notes, other receivables are as follows:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
於1月1日的年初結餘	Opening balance as at 1 January	51,866	50,039
減值虧損淨額	Net impairment losses	4,284	3,465
撥回個別評估的減值虧損	Reversal of impairment losses for individual assessment	—	(49)
撇銷不可收回的應收款項	Receivables written off as uncollectible	(96)	(1,589)
於12月31日的年末結餘	Closing balance at 31 December	<b>56,054</b>	<b>51,866</b>

已減值的合約資產及應收款項備抵的設立及解除已計入綜合收益表內的「金融資產及合約資產減值虧損淨額」。扣自備抵賬的款項一般於預期不能收回額外現金時撇銷。

The creation and release of allowance for impaired contract assets and receivables have been included in “Net impairment losses on financial assets and contract assets” in the consolidated income statement. Amounts charged to the allowance account are generally written off when there is no expectation of recovering additional cash.

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 18 合約資產、貿易及其他應收款項 (續)

貿易及其他應收款項的賬面值與公平值相若。

於報告日期面對的最高信用風險乃上述各類應收款項的賬面值。本集團並無持有任何抵押品作擔保。

#### 19 遞延所得稅資產 — 淨值

遞延所得稅資產分析如下：

#### 18 CONTRACT ASSETS, TRADE AND OTHER RECEIVABLES (Continued)

The carrying amounts of trade and other receivables approximate their fair values.

The maximum exposure to credit risk at the reporting date is the carrying amounts of each class of receivables mentioned above. The Group does not hold any collateral as security.

#### 19 DEFERRED INCOME TAX ASSETS — NET

The analysis of deferred income tax assets is as follows:

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
<b>遞延所得稅資產：</b>	<b>Deferred income tax assets:</b>		
— 將於超過12個月後收回	— to be recovered after more than 12 months	<b>10,531</b>	9,893
— 將於12個月內收回	— to be recovered within 12 months	<b>3,569</b>	3,954
		<b>14,100</b>	13,847
<b>遞延所得稅負債：</b>	<b>Deferred income tax liabilities:</b>		
— 將於超過12個月後收回	— to be recovered after more than 12 months	<b>(537)</b>	—
— 將於12個月內收回	— to be recovered within 12 months	<b>(74)</b>	(34)
		<b>(611)</b>	(34)
<b>遞延所得稅資產 — 淨值</b>	<b>Deferred income tax assets — net</b>	<b>13,489</b>	13,813

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**19 遞延所得稅資產 — 淨值(續)**

遞延所得稅資產變動如下：

**19 DEFERRED INCOME TAX ASSETS — NET**

(Continued)

The movement on the deferred income tax assets is as follows:

		減值備抵 Allowance for impairment	未變現利潤 Unrealised profit	稅項虧損 Tax losses	其他 Others	總計 Total
於2021年1月1日	At 1 January 2021	11,465	22	1,037	323	12,847
計入/(扣自)綜合收益表	Credited/(charged) to the consolidated income statement	519	63	420	(2)	1,000
於2021年12月31日	At 31 December 2021	11,984	85	1,457	321	13,847
於2022年1月1日	At 1 January 2022	11,984	85	1,457	321	13,847
計入/(扣自)綜合收益表	Credited/(charged) to the consolidated income statement	890	72	(719)	10	253
於2022年12月31日	At 31 December 2022	12,874	157	738	331	14,100

遞延所得稅負債變動如下：

The movement on the deferred income tax liabilities is as follows:

		物業、廠房及 設備折舊的 暫時差異 Temporary differences of property, plant and equipment depreciation	公平值 收益 Fair value gains	總計 Total
於2021年1月1日	At 1 January 2021	—	(18)	(18)
扣自綜合收益表	Charged to the consolidated income statement	—	(16)	(16)
於2021年12月31日	At 31 December 2021	—	(34)	(34)
於2022年1月1日	At 1 January 2022	—	(34)	(34)
(扣自)/計入綜合收益表	(Charged)/credited to the consolidated income statement	(611)	34	(577)
於2022年12月31日	At 31 December 2022	(611)	—	(611)



## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 19 遞延所得稅資產 — 淨值(續)

於2022年12月31日，本集團的可抵扣暫時差異約為人民幣78,914,000元(2021年：人民幣81,066,000元)。本集團已於2022年12月31日將所有可抵扣暫時差異確認為遞延稅項資產。本集團已於2021年12月31日就該等可抵扣暫時差異約人民幣78,492,000元確認遞延稅項資產。

人民幣4,440,000元的稅項虧損將於2026年到期。

#### 20 存貨

#### 19 DEFERRED INCOME TAX ASSETS — NET

(Continued)

At 31 December 2022, the Group has deductible temporary differences of approximately RMB78,914,000(2021: RMB81,066,000). All of the deductible temporary differences have been recognised as deferred tax asset as at 31 December 2022. A deferred tax asset has been recognised in respect of approximately RMB78,492,000 of such deductible temporary differences as at 31 December 2021.

The tax losses of RMB4,440,000 will expire in 2026.

#### 20 INVENTORIES

於12月31日  
As at 31 December

		2022年 2022	2021年 2021
原材料	Raw materials	89,425	25,846
在製品	Work in progress	91,856	60,532
製成品	Finished goods	18,775	27,095
成本	Cost	200,056	113,473
減值備抵	Allowance for impairment	(3,582)	(4,505)
賬面淨值	Net book amount	196,474	108,968

截至2022年12月31日止年度，確認為開支並計入「銷售成本」的存貨成本約為人民幣143,586,000元(2021年：人民幣115,732,000元)，當中包括存貨減值備抵人民幣1,145,000元(2021年：人民幣919,000元)，以及因本集團已出售相關貨品而撥回減值人民幣2,068,000元(2021年：人民幣924,000元)。

For the year ended 31 December 2022, the cost of inventories recognised as expense and included in “Cost of sales” amounted to approximately RMB143,586,000 (2021: RMB115,732,000), which included the allowance for impairment of inventories of RMB1,145,000 (2021: RMB919,000) and reversal of impairment of RMB2,068,000 (2021: RMB924,000) as the Group sold the relevant goods.

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 21 持作出售物業

## 21 PROPERTIES HELD FOR SALE

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
<b>於1月1日的年初結餘</b>	<b>Opening balance at 1 January</b>	<b>46,495</b>	49,482
出售	Disposals	(2,941)	(319)
減值備抵	Allowance for impairment	—	(2,668)
<b>於12月31日的年末結餘</b>	<b>Closing balance at 31 December</b>	<b>43,554</b>	46,495
<b>於12月31日</b>	<b>At 31 December</b>		
成本	Cost	55,146	59,123
減值備抵	Allowance for impairment	(11,592)	(12,628)
<b>賬面淨值</b>	<b>Net book amount</b>	<b>43,554</b>	46,495

於2018年，本公司向山東勝通房地產開發有限公司(「賣方」)購買中國山東省東營市墾利區廣興路269號同興花園的166套住宅(「該等物業」)，總代價為人民幣74,349,000元。該等物業的代價已透過對銷山東勝通鋼簾線有限公司(本公司客戶兼賣方的關聯公司)結欠本公司的等額尚未償還金額的方式支付。本集團擬出售該等物業，因此，有關資產確認為持作出售物業。於2022年12月31日，本公司持有當中125套(2021年12月31日：135套)。

In 2018, the Company acquired from Shandong Snton Real Estate Development Co., Ltd (the "Vendor") 166 residential units of Tong Xing Garden at No. 269 Guangxing Road, Kenli District, Dongying City, Shandong Province, the PRC (the "Properties") at an aggregate consideration of RMB74,349,000. The consideration for the Properties has been settled by way of setting off the same outstanding amount owed to the Company by Shandong Snton Steelcord Co., Ltd., which is a customer of the Company and a related company of the Vendor. The Group's intention is to sell these Properties and, accordingly, such assets are recognised as properties held for sale. At 31 December 2022, the Company held 125 such units (31 December 2021: 135 units).

綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

22 預付款項

22 PREPAYMENTS

		於12月31日	
		As at 31 December	
		2022年	2021年
		2022	2021
購買原材料的預付款項	Prepayments for purchase of raw materials	11,998	3,904
預付增值稅及其他稅項	Prepayments for value added tax and other taxes	3	32
		<u>12,001</u>	<u>3,936</u>

23 現金及銀行結餘

23 CASH AND BANK BALANCES

		於12月31日	
		As at 31 December	
		2022年	2021年
		2022	2021
銀行及庫存現金	Cash at bank and on hand	113,250	33,817
銀行存款	Bank deposits	168,587	136,334
		<u>281,837</u>	<u>170,151</u>
減：有限制現金(附註(a))	Less: Restricted cash (note (a))	(108,617)	(59,875)
減：定期存款(附註(b))	Less: Time deposits (note (b))	(59,970)	(76,459)
		<u>113,250</u>	<u>33,817</u>

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**23 現金及銀行結餘(續)**

附註：

(a) 有限制現金以下列貨幣計值並作下列用途：

**23 CASH AND BANK BALANCES (Continued)**

Notes:

(a) The restricted cash is denominated in the following currencies and purposes:

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
就發行應付票據質押	Pledged for issue of notes payables		
— 人民幣	— RMB	33,359	2,610
— 美元	— USD	11,811	26,174
就擔保函質押*	Pledged for letter of guarantee*		
— 人民幣	— RMB	31,467	—
— 美元	— USD	31,980	—
就外匯期權質押	Pledged for foreign exchange option		
— 人民幣	— RMB	—	31,091
		<b>108,617</b>	<b>59,875</b>

\* 根據與一名新客戶訂立的協議，本集團自該客戶取得現金預付款作為訂單的首期付款。據此，本集團已將若干現金質押予該客戶並向其發出擔保函作為擔保，涉及金額相等於合約金額的10%，該擔保函將於貨品按計劃交付後發出。

本集團的現金及現金等值項目、定期存款以及有限制現金以下列貨幣計值：

\* Pursuant to an agreement with a new customer, the Group received cash advance from the customer as first installment of the order. Accordingly, the Group pledged certain cash and issued letter of guarantee with amounts equivalent to 10% of the contract amount, to the customer as security, such letter of guarantee will be released upon planned delivery of the goods.

The Group's cash and cash equivalents, time deposits and restricted cash are denominated in the following currencies:

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
人民幣	RMB	210,803	64,245
港元	HKD	7	7
美元	USD	71,027	105,899
		<b>281,837</b>	<b>170,151</b>

(b) 定期存款初步為期3個月以上但少於1年。定期存款於2022年12月31日的加權平均實際利率為每年2.51% (2021年12月31日：每年1.35%)。

(b) The initial term of time deposits was over 3 months and less than 1 year. The weighted average effective interest rate of time deposits as at 31 December 2022 was 2.51% per annum (31 December 2021: 1.35% per annum).

綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

24 股本及股份溢價

24 SHARE CAPITAL AND SHARE PREMIUM

		已發行 股份數目 Number of issued shares (股) (shares)	股本 Share capital	股份溢價 Share premium	總計 Total
於2022年及 2021年1月1日	At 1 January 2022 and 2021	128,000,000	128,000	311,464	439,464
於2022年及 2021年12月31日	At 31 December 2022 and 2021	128,000,000	128,000	311,464	439,464

25 保留盈利

25 RETAINED EARNINGS

		人民幣千元 RMB'000
於2021年1月1日	At 1 January 2021	127,464
年內利潤	Profit for the year	4,711
動用安全基金(附註26(b))	Use of safety fund (note 26(b))	173
已派付股息(附註29)	Dividend paid (note 29)	(6,400)
於2021年12月31日	At 31 December 2021	125,948
於2022年1月1日	At 1 January 2022	125,948
年內利潤	Profit for the year	22,604
動用安全基金(附註26(b))	Use of safety fund (note 26(b))	317
於2022年12月31日	At 31 December 2022	148,869

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 26 儲備

## 26 RESERVES

		資本公積 Capital reserves	法定儲備 Statutory reserves (附註(a)) (note (a))	特別儲備 Special reserves (附註(b)) (note (b))	總計 Total
於2021年1月1日	At 1 January 2021	17,637	38,879	10,256	66,772
動用安全基金	Use of safety fund	—	—	(173)	(173)
於2021年12月31日	At 31 December 2021	17,637	38,879	10,083	66,599
於2022年1月1日	At 1 January 2022	17,637	38,879	10,083	66,599
動用安全基金	Use of safety fund	—	—	(317)	(317)
於2022年12月31日	At 31 December 2022	17,637	38,879	9,766	66,282

附註：

- (a) 根據中國相關法律及法規以及於中國成立的附屬公司(「中國營運實體」)的組織章程細則，中國營運實體必須將抵銷任何往年虧損後的年度純利(按中國會計準則釐定)的10%於分派任何純利前轉撥至法定盈餘公積金。當法定盈餘公積金的結餘達到中國營運實體註冊資本的50%，可由股東酌情決定任何進一步的轉撥。
- (b) 根據國家安全生產監督管理總局於2012年頒佈的若干法規，部分集團實體須預留收入的若干百分比作為安全基金。該筆基金可用於改善機械製造安全，且不可用作向股東分派。於產生安全開支後，會自安全基金轉撥等額款項至保留盈利。

Notes:

- (a) In accordance with the relevant laws and regulations in the PRC and the Articles of Association of the subsidiaries established in the PRC (the "PRC Operational Entities"), the PRC Operational Entities are required to appropriate 10% of their annual net profit, after offsetting any prior years' losses as determined under the PRC accounting standards, to the statutory surplus reserve fund before distributing any net profit. When the balance of the statutory surplus reserve fund reaches 50% of the registered capital of the PRC Operational Entities, any further transfer is at the discretion of shareholders.
- (b) Pursuant to certain regulations issued by the State of Administration of Work Safety in 2012, certain group entities are required to set aside an amount to a safety fund at certain percentage of revenue. The fund can be used for improvement of safety for machinery manufacturing, and is not available for distribution to shareholders. Upon incurring safety expenditure, an equivalent amount is transferred from safety fund to retained earnings.

綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

27 貿易及其他應付款項

27 TRADE AND OTHER PAYABLES

		於12月31日	
		As at 31 December	
		2022年	2021年
		2022	2021
貿易應付款項(附註(a))	Trade payables (note (a))	86,765	21,528
應付票據(附註(b))	Notes payable (note (b))	70,801	26,330
供應商的質量保證金	Quality warranty deposits from suppliers	2,508	2,463
應付僱員福利	Employee benefits payables	2,453	2,267
物業、廠房及設備的應付款項	Payables for property, plant and equipment	1,522	16
其他應付稅項	Other taxes payables	4,551	3,759
質量保證開支撥備	Provision for quality warranty expenses	304	240
其他	Others	2,277	1,936
		<b>171,181</b>	<b>58,539</b>

附註：

Notes:

(a) 貿易應付款項的賬齡分析如下：

(a) Aging analysis of trade payables is as follows:

		於12月31日	
		As at 31 December	
		2022年	2021年
		2022	2021
1年內	Within 1 year	82,843	21,206
1至2年	1-2 years	3,606	225
2至3年	2-3 years	219	—
3年以上	Over 3 years	97	97
		<b>86,765</b>	<b>21,528</b>

(b) 應付票據以向銀行質押現金存款作擔保(附註23)。

(b) The notes payables are secured by pledge of cash deposits to banks (note 23).

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**28 借款****28 BORROWINGS**

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
1年內	Within 1 year	<u>2,000</u>	<u>—</u>

借款結餘總額與已轉讓應收款項有關，而有關銀行承兌票據已貼現但未終止確認，原因為本集團保留發行人的逾期付款及信貸風險。

The total balance of borrowings relates to transferred receivables, the bank acceptance notes were discounted but were not derecognised as the Group retained late payment and credit risk of the issuers.

**29 股息**

本公司董事會並無建議派發截至2021年12月31日止年度的股息。截至2020年12月31日止年度末期股息每股人民幣0.05元(股息總額人民幣6,400,000元)已於2021年全數派付。

**29 DIVIDENDS**

No dividend of the year ended 31 December 2021 has been proposed by the Board of Directors of the Company. A final dividend in respect of the year ended 31 December 2020 of RMB0.05 per share, amounting to a total dividend of RMB6,400,000, has been fully paid in 2021.

本公司董事會建議宣派截至2022年12月31日止年度的末期股息每股人民幣0.08元(股息總額人民幣10,240,000元)，惟於年末並未確認為負債。建議股息須待股東於2023年6月9日舉行的股東週年大會上批准。

A final dividend in respect of the year ended 31 December 2022 of RMB0.08 per share, amounting to a total dividend of RMB10,240,000 has been proposed by the Board of Directors of the Company but not recognised as a liability at year end. The proposed dividend is subject to the approval of the shareholders at the Annual General Meeting to be held on 9 June 2023.



綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

30 營運所得現金

(a) 除所得稅前利潤與營運所得現金的對賬如下：

30 CASH GENERATED FROM OPERATIONS

(a) Reconciliations of profit before income tax to cash generated from operations were as follow:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
<b>除所得稅前利潤</b>	<b>Profit before income tax</b>	<b>23,366</b>	4,173
就以下各項調整：	Adjustments for:		
— 折舊及攤銷(附註6)	— Depreciation and amortisation (note 6)	<b>10,508</b>	10,120
— 應收款項及合約資產減值備抵淨額(附註18)	— Net allowance for impairment of receivables and contract assets (note 18)	<b>4,284</b>	3,416
— 存貨減值備抵(附註20)	— Allowance for impairment of inventories (note 20)	<b>1,145</b>	919
— 持作出售物業減值備抵(附註21)	— Allowance for impairment of properties held for sale (note 21)	—	2,668
— 未實現財務收入攤銷(附註10)	— Amortisation of unearned financial income (note 10)	<b>(90)</b>	(96)
— 出售物業、廠房及設備的收益(附註8)	— Gains on disposal of property, plant and equipment (note 8)	<b>(16)</b>	—
— 財務收入	— Finance income	<b>(1,260)</b>	—
— 按公平值計入損益的金融資產的公平值收益(附註8)	— Fair value gains on financial assets at fair value through profit or loss (note 8)	<b>(237)</b>	(624)
— 匯兌(收益)/虧損(附註8)	— Foreign exchange (gains)/losses (note 8)	<b>(7,817)</b>	2,451
— 衍生金融工具的公平值收益(附註8)	— Fair value gains on derivative financial instruments (note 8)	<b>(173)</b>	(306)
<b>營運資金變動前的經營利潤：</b>	<b>Operating profit before changes in working capital:</b>	<b>29,710</b>	22,721
<b>營運資金變動</b>	<b>Changes in working capital</b>		
— 存貨	— Inventories	<b>(88,651)</b>	3,660
— 持作出售物業	— Properties held for sale	<b>2,941</b>	319
— 預付款項	— Prepayments	<b>(8,065)</b>	10,069
— 合約資產、貿易及其他應收款項	— Contract assets, trade and other receivables	<b>(13,278)</b>	(58,721)
— 有限制現金	— Restricted cash	<b>(77,896)</b>	1,270
— 貿易及其他應付款項	— Trade and other payables	<b>111,136</b>	(14,716)
— 合約負債	— Contract liabilities	<b>75,210</b>	1,438
<b>營運所得/(所用)現金</b>	<b>Cash generated from/(used in) operations</b>	<b>31,107</b>	(33,960)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**30 營運所得現金 (續)**

(b) 於綜合現金流量表中，出售物業、廠房及設備的所得款項包括：

**30 CASH GENERATED FROM OPERATIONS**

(Continued)

(b) In the consolidated statement of cash flows, proceeds from sale of property, plant and equipment comprise:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
出售物業、廠房及設備的所得款項	Proceeds from disposal of the property, plant and equipment	46	45

(c) 債務淨額對賬

(c) Net debt reconciliation

各期間債務淨額的變動呈列如下：

The movements in net debt for each of the periods presented.

		融資活動的負債 Liabilities from financing activities 借款 Borrowings
於2022年1月1日的債務淨額	Net debt as at 1 January 2022	—
融資現金流入	Financing cash inflow	7,000
於2022年12月31日的債務淨額	Net debt as at 31 December 2022	7,000

**31 資本承擔**

於綜合財務報表中，已訂約但未撥備的資本開支如下：

**31 CAPITAL COMMITMENTS**

Capital expenditures contracted and not provided for in the consolidated financial statements are as follows:

		於12月31日 As at 31 December	
		2022年 2022	2021年 2021
物業、廠房及設備	Property, plant and equipment	2,892	—

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 32 關聯方交易

本集團由張德剛先生、張德強先生及張靜華女士最終控制，彼等於2022年12月31日共同持有本公司60.34%直接股權。

於截至2022年及2021年12月31日止年度，本集團並無與關聯方進行任何重大交易。

##### (a) 主要管理層補償

主要管理層包括董事、監事及高級管理層。截至2022年及2021年12月31日止年度的主要管理層補償載列如下：

#### 32 RELATED PARTY TRANSACTIONS

The Group is ultimately controlled by Mr. Zhang Degang, Mr. Zhang Deqiang and Ms. Zhang Jinghua, who collectively held 60.34% direct equity interest in the Company as at 31 December 2022.

During the years ended 31 December 2022 and 2021, no significant transaction has been carried out between the Group and related parties.

##### (a) Key management compensation

Key management includes directors, supervisors and senior management. The key management compensation for the years ended 31 December 2022 and 2021 are set out as below:

		截至12月31日止年度 Year ended 31 December	
		2022年 2022	2021年 2021
主要管理層補償	Key management compensation		
— 工資、薪金及花紅	— Wages, salaries and bonuses	2,310	2,319
— 福利及退休金	— Welfare and pension	556	541
		<u>2,866</u>	<u>2,860</u>

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

## 33 本公司的資產負債表及儲備變動

## 33 BALANCE SHEET AND RESERVE MOVEMENT OF THE COMPANY

## 本公司的資產負債表

## Balance sheet of the Company

		於12月31日	
		As at 31 December	
	附註 Note	2022年 2022	2021年 2021
<b>資產</b>	<b>ASSETS</b>		
<b>非流動資產</b>	<b>Non-current assets</b>		
使用權資產	Right-of-use assets	21,195	17,957
物業、廠房及設備	Property, plant and equipment	86,955	67,870
投資物業	Investment properties	17,349	33,946
無形資產	Intangible assets	13	32
於附屬公司的投資	Investments in subsidiaries	24,719	24,719
合約資產、貿易及其他 應收款項	Contract assets, trade and other receivables	3,408	1,642
遞延所得稅資產 — 淨值	Deferred income tax assets — net	8,069	8,544
		<b>161,708</b>	<b>154,710</b>
<b>流動資產</b>	<b>Current assets</b>		
存貨	Inventories	197,522	109,533
持作出售物業	Properties held for sale	43,554	46,495
預付款項	Prepayments	11,999	3,904
合約資產、貿易及其他 應收款項	Contract assets, trade and other receivables	241,771	244,311
衍生金融工具	Derivative financial instruments	—	227
有限制現金	Restricted cash	108,617	59,875
定期存款	Time deposits	59,970	76,459
現金及現金等值項目	Cash and cash equivalents	112,045	33,572
		<b>775,478</b>	<b>574,376</b>
<b>總資產</b>	<b>Total assets</b>	<b>937,186</b>	<b>729,086</b>

綜合財務報表附註(續)

Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

33 本公司的資產負債表及儲備變動

(續)

本公司的資產負債表(續)

33 BALANCE SHEET AND RESERVE MOVEMENT  
OF THE COMPANY (Continued)

Balance sheet of the Company (Continued)

		於12月31日	
		As at 31 December	
		2022年	2021年
		2022	2021
		附註	
		Note	
<b>權益</b>	<b>EQUITY</b>		
股本	Share capital	<b>128,000</b>	128,000
股份溢價	Share premium	<b>311,464</b>	311,464
儲備	Reserves	(附註(a))	
		(Note(a))	
		<b>83,670</b>	83,987
保留盈利	Retained earnings	(附註(a))	
		(Note(a))	
		<b>113,074</b>	86,968
<b>總權益</b>	<b>Total equity</b>	<b>636,208</b>	610,419
<b>負債</b>	<b>LIABILITIES</b>		
<b>流動負債</b>	<b>Current liabilities</b>		
貿易及其他應付款項	Trade and other payables	<b>181,148</b>	76,427
合約負債	Contract liabilities	<b>117,414</b>	42,136
當期所得稅負債	Current income tax liabilities	<b>416</b>	104
借款	Borrowings	<b>2,000</b>	—
		<b>300,978</b>	118,667
<b>總負債</b>	<b>Total liabilities</b>	<b>300,978</b>	118,667
<b>總權益及負債</b>	<b>Total equity and liabilities</b>	<b>937,186</b>	729,086

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**33 本公司的資產負債表及儲備變動**  
(續)**附註(a) 本公司的儲備變動****33 BALANCE SHEET AND RESERVE MOVEMENT OF THE COMPANY** (Continued)**Note (a) Reserve movement of the Company**

		資本公積 Capital reserves	法定儲備 Statutory reserves	特別儲備 Special reserves	儲備總額 Total reserves	保留盈利 Retained earnings
於2021年1月1日	At 1 January 2021	38,065	35,839	10,256	84,160	69,394
年內利潤	Profit for the year	—	—	—	—	23,801
動用安全基金	Safety fund used	—	—	(173)	(173)	173
已宣派股息	Dividend declared	—	—	—	—	(6,400)
於2021年12月31日	At 31 December 2021	38,065	35,839	10,083	83,987	86,968
於2022年1月1日	At 1 January 2022	38,065	35,839	10,083	83,987	86,968
年內利潤	Profit for the year	—	—	—	—	25,789
動用安全基金	Safety fund used	—	—	(317)	(317)	317
於2022年12月31日	At 31 December 2022	38,065	35,839	9,766	83,670	113,074

**34 董事及監事福利及權益****(a) 董事及監事的酬金**

各董事及監事截至2022年12月31日止年度的薪酬載列如下：

**34 BENEFITS AND INTERESTS OF DIRECTORS AND SUPERVISORS****(a) Directors' and supervisors' emoluments**

The remuneration of every director and supervisor for the year ended 31 December 2022 is set out below:

姓名		袍金	薪金	酌情花紅	退休金成本 — 界定供款 計劃 Pension costs — defined contribution plans	津貼及 實物福利 Allowances and benefits in kind	總計
Name		Fees	Salaries	Discretionary bonus			Total
<b>執行董事</b>	<b>Executive Directors</b>						
張德剛	Zhang Degang	—	364	137	44	56	601
張德強(附註(i))	Zhang Deqiang (note (i))	—	360	144	44	64	612
馮麗麗	Feng Lili	—	219	34	41	60	354
<b>非執行董事</b>	<b>Non-executive Directors</b>						
張靜華	Zhang Jinghua	—	—	—	—	—	—
<b>獨立非執行董事</b>	<b>Independent Non-executive Directors</b>						
俞建峰	Yu Jianfeng	80	—	—	—	—	80
鍾瑞峰	Zhong Ruifeng	80	—	—	—	—	80
梁耀祖	Liang Yaozu	80	—	—	—	—	80
<b>監事</b>	<b>Supervisors</b>						
楊靜華	Yang Jinghua	—	107	12	21	34	174
危奕	Wei Yi	—	—	—	—	—	—
彭加山	Peng Jiashan	—	—	—	—	—	—
		240	1,050	327	150	214	1,981

## 綜合財務報表附註(續)

### Notes to the Consolidated Financial Statements (Continued)

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

#### 34 董事及監事福利及權益(續)

##### (a) 董事及監事的酬金(續)

各董事及監事截至2021年12月31日止年度的薪酬載列如下：

姓名	袍金	薪金	酌情花紅	退休金成本 — 界定供款 計劃	津貼及 實物福利	總計	
Name	Fees	Salaries	Discretionary bonus	Pension costs — defined contribution plans	Allowances and benefits in kind	Total	
<b>執行董事</b>							
<b>Executive Directors</b>							
張德剛	Zhang Degang	—	460	38	43	56	597
張德強(附註(i))	Zhang Deqiang (note (i))	—	450	45	43	64	602
<b>非執行董事</b>							
<b>Non-executive Directors</b>							
高峰	Gao Feng	—	—	—	—	—	—
張靜華	Zhang Jinghua	—	—	—	—	—	—
<b>獨立非執行董事</b>							
<b>Independent Non-executive Directors</b>							
劉朝建	Liu Chaojian	44	—	—	—	—	44
何育明	Ho Yuk Ming Hugo	45	—	—	—	—	45
高富平	Gao Fuping	45	—	—	—	—	45
俞建峰	Yu Jianfeng	43	—	—	—	—	43
鍾瑞峰	Zhong Ruifeng	43	—	—	—	—	43
梁耀祖	Liang Yaozu	43	—	—	—	—	43
<b>監事</b>							
<b>Supervisors</b>							
楊靜華	Yang Jinghua	—	109	11	23	28	171
危奕	Wei Yi	—	—	—	—	—	—
彭加山	Peng Jiashan	—	—	—	—	—	—
		263	1,019	94	109	148	1,633

附註：

(i) 本公司的最高行政人員為身兼董事的張德強先生。

於截至2022年12月31日止年度，概無董事收取本集團酬金作為加入本集團或入職時的獎金或作為離職補償。概無董事放棄或同意放棄任何酬金(2021年：無)。

##### (b) 董事退休福利

概無董事於年內已收取或將收取任何退休福利(2021年：無)。

#### 34 BENEFITS AND INTERESTS OF DIRECTORS AND SUPERVISORS (Continued)

##### (a) Directors' and supervisors' emoluments (Continued)

The remuneration of every director and supervisor for the year ended 31 December 2021 is set out below:

姓名	袍金	薪金	酌情花紅	退休金成本 — 界定供款 計劃	津貼及 實物福利	總計	
Name	Fees	Salaries	Discretionary bonus	Pension costs — defined contribution plans	Allowances and benefits in kind	Total	
<b>執行董事</b>							
<b>Executive Directors</b>							
張德剛	Zhang Degang	—	460	38	43	56	597
張德強(附註(i))	Zhang Deqiang (note (i))	—	450	45	43	64	602
<b>非執行董事</b>							
<b>Non-executive Directors</b>							
高峰	Gao Feng	—	—	—	—	—	—
張靜華	Zhang Jinghua	—	—	—	—	—	—
<b>獨立非執行董事</b>							
<b>Independent Non-executive Directors</b>							
劉朝建	Liu Chaojian	44	—	—	—	—	44
何育明	Ho Yuk Ming Hugo	45	—	—	—	—	45
高富平	Gao Fuping	45	—	—	—	—	45
俞建峰	Yu Jianfeng	43	—	—	—	—	43
鍾瑞峰	Zhong Ruifeng	43	—	—	—	—	43
梁耀祖	Liang Yaozu	43	—	—	—	—	43
<b>監事</b>							
<b>Supervisors</b>							
楊靜華	Yang Jinghua	—	109	11	23	28	171
危奕	Wei Yi	—	—	—	—	—	—
彭加山	Peng Jiashan	—	—	—	—	—	—
		263	1,019	94	109	148	1,633

Note:

(i) The chief executive of the Company is Mr. Zhang Deqiang, who is also a director.

During the year ended 31 December 2022, no directors received emoluments from the Group as inducement to join or upon joining the Group or as compensation for loss of office. No directors waived or had agreed to waive any emoluments (2021: Nil).

##### (b) Directors' retirement benefits

None of the directors received or will receive any retirement benefits during the year (2021: Nil).

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

**34 董事及監事福利及權益(續)****(c) 董事離職福利**

概無董事於年內已收取或將收取任何離職福利(2021年：無)。

**(d) 就獲得董事服務向第三方提供的代價**

於截至2022年12月31日止年度，本集團並無就獲得董事服務向任何第三方支付代價(2021年：無)。

**(e) 以董事、受該等董事控制的法人團體及該等董事的關連實體為受益人的貸款、準貸款及其他交易的資料**

於截至2022年12月31日止年度，概無以董事、受該等董事控制的法人團體及該等董事的關連實體為受益人的貸款、準貸款及其他交易安排(2021年：無)。

**(f) 董事於交易、安排或合約中的重大權益**

於年末或年內任何時間，概無本公司所訂立、其董事於當中擁有重大權益(不論直接或間接)且與本公司業務有關的重大交易、安排及合約存續(2021年：無)。

**35 期後事項**

於2023年1月31日，集團旗下實體海盛軟件與地方政府部門(「買方」)訂立協議，據此，海盛軟件同意出售而買方同意購買一幢於2022年12月31日列作投資物業的樓宇，總代價為人民幣13,085,000元。本集團預期於截至2023年12月31日止年度就出售一項投資物業錄得收益約人民幣8,210,000元。

**34 BENEFITS AND INTERESTS OF DIRECTORS AND SUPERVISORS (Continued)****(c) Directors' termination benefits**

None of the directors received or will receive any termination benefits during the year (2021: Nil).

**(d) Consideration provided to third parties for making available directors' services**

During the year ended 31 December 2022, the Group did not pay consideration to any third parties for making available directors' services (2021: Nil).

**(e) Information about loans, quasi-loans and other dealings in favour of directors, controlled bodies corporate by and connected entities with such directors**

During the year ended 31 December 2022, there are no loans, quasi-loans and other dealing arrangements in favour of the directors, or controlled body corporates and connected entities of such directors (2021: Nil).

**(f) Directors' material interests in transactions, arrangements or contracts**

No significant transactions, arrangements and contracts in relation to the Company's business to which the Company was a party and in which a director of the Company had a material interest, whether directly or indirectly, subsisted at the end of the year or at any time during the year (2021: Nil).

**35 SUBSEQUENT EVENT**

On 31 January 2023, a group entity, Haisheng Software entered into an agreement with a local government authority("the Purchaser"), pursuant to which Haisheng Software has agreed to sell, and the Purchaser has agreed to purchase a building currently included as investment properties as at 31 December 2022 for a total consideration of RMB13,085,000. The Group is expected to record a gain of approximately RMB8,210,000 for the disposal of investment property in the year ending 31 December 2023.



## 五年財務數據摘要

### Five-Year Financial Summary

(除非另有註明，否則所有數額以人民幣千元列示) (All amounts in RMB thousands unless otherwise stated)

		截至12月31日止年度				
		Year ended 31 December				
		2022年	2021年	2020年	2019年	2018年
		2022	2021	2020	2019	2018
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
收入	Revenue	208,048	167,045	121,620	134,757	176,857
經營利潤／(虧損)	Operating profit/(loss)	20,441	1,532	(465)	6,855	54,128
所得稅開支／(抵免)	Income tax expense/(credit)	762	(538)	455	2,980	10,593
年內利潤	Profit for the year	22,604	4,711	2,419	8,079	48,054
年內本公司股東應佔 每股盈利 (以人民幣分列示)	Earnings per share attributable to shareholders of the Company for the year (expressed in RMB cents)					
— 基本及攤薄	— Basic and diluted	17.66	3.68	1.89	6.31	37.54
毛利率	Gross profit margin	22.82%	21.33%	24.88%	22.69%	38.67%
經營利潤率／(虧損率)	Operating profit/(loss) margin	9.83%	0.92%	(0.38)%	5.09%	30.61%
純利潤率	Net profit margin	10.86%	2.82%	1.99%	6.00%	27.17%

		於12月31日				
		As at 31 December				
		2022年	2021年	2020年	2019年	2018年
		2022	2021	2020	2019	2018
		人民幣千元	人民幣千元	人民幣千元	人民幣千元	人民幣千元
		RMB'000	RMB'000	RMB'000	RMB'000	RMB'000
非流動資產	Non-current assets	150,418	144,291	151,980	158,078	157,762
流動資產	Current assets	795,314	588,664	595,925	587,533	558,802
流動負債	Current liabilities	291,117	100,944	114,205	114,330	86,962
流動資產淨值	Net current assets	504,197	487,720	481,720	473,203	471,840
總資產減流動負債	Total assets less current liabilities	654,615	632,011	633,700	631,281	629,602
資產淨值	Net assets	654,615	632,011	633,700	631,281	629,602
股本	Capital	128,000	128,000	128,000	128,000	128,000
儲備	Reserves	66,282	66,599	66,772	66,886	65,707
總權益	Total equity	654,615	632,011	633,700	631,281	629,602



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