



凯盛新能源股份有限公司

Triumph New Energy Company Limited

(於中華人民共和國註冊成立之股份有限公司)

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

H 股股份代號 : 1108 H Share Stock Code: 1108
A 股股份代號 : 600876 A Share Stock Code: 600876

2023
中期報告
INTERIM REPORT

重要提示

一、本公司董事會、監事會及董事、監事、高級管理人員保證中期報告內容的真實性、準確性、完整性，不存在虛假記載、誤導性陳述或重大遺漏，並承擔個別和連帶的法律責任。

二、公司全體董事出席董事會會議。

三、本中期報告未經審計。

四、公司負責人謝軍、主管會計工作負責人陳紅照及會計機構負責人(會計主管人員)董惟重聲明：保證中期報告中財務報告真實、準確、完整。

五、董事會決議通過的本報告期利潤分配預案或公積金轉增股本預案

無

六、前瞻性陳述的風險聲明

本報告中所涉及的經營計劃、發展戰略等前瞻性描述不構成本公司對投資者的實質承諾，敬請投資者注意投資風險。

七、是否存在被控股股東及其他關聯方非經營性佔用資金情況

否

八、是否存在違反規定決策程序對外提供擔保的情況？

否

九、是否存在半數以上董事無法保證本公司所披露中期報告的真實性、準確性和完整性

否

十、重大風險提示

報告期內，不存在對本公司生產經營構成實質性影響的重大風險。本公司已在本報告中詳細描述可能存在的相關風險，敬請查閱第三節「管理層討論與分析」中「可能面對的風險」部分，該部分描述了公司未來發展可能面對的風險因素及對策。

IMPORTANT NOTICE

I. The board of directors (the "Board"), the supervisory committee and the directors (the "Directors"), supervisors (the "Supervisors") and senior management of the Company confirm that the information contained in this interim report is true, accurate, and complete without any false and misleading statements or material omissions, and severally and jointly accept legal responsibility for the above.

II. All Directors of the Company attended the Board meeting.

III. The interim report is unaudited.

IV. Xie Jun, the Chairman of the Company, Chen Hongzhao, the Chief Financial Controller and Dong Weizhong, the Person in charge of Accounting Department (the Accounting manager), warrant the truthfulness, accuracy and completeness of the financial statements set out in the interim report.

V. Profit distribution proposal or proposal for conversion of capital reserve to the share capital during the reporting period approved by the Board by resolutions

Nil

VI. Risk statements on forward-looking statements

The forward looking statements, including operating plan and development strategy, contained in this report do not constitute a real commitment to investors by the Company. Investors should be reminded of such investment risks.

VII. Is there any embezzlement of non-operating funds by the controlling shareholder(s) and other related parties

No

VIII. Is there any provision of external guarantee in violation of the prescribed decision-making procedures?

No

IX. Whether more than half of the Directors cannot guarantee the authenticity, accuracy and completeness of the interim report disclosed by the Company

No

X. Notice of Significant Risks

During the reporting period, there is no material risks that have substantive impact on the production and operation of the Company. The Company has described in detail the potential relevant risk factors in this report. Please refer to the potential risk factors and strategies exposed to the future development of the Company as described in "Possible risks" of Section III "MANAGEMENT DISCUSSION AND ANALYSIS".

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備查文件目錄	載有公司負責人簽名並蓋章的半年度報告全文；
	載有公司負責人、主管會計工作負責人及會計機構負責人簽名並蓋章的財務報表；
	報告期內在中國證監會指定報刊上及交易所網站上公開披露過的所有文件的正本及公告的原稿。

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DOCUMENTS AVAILABLE FOR INSPECTION	Full text of the interim report signed and sealed by the Chairman of the Company;
	Financial statements signed and sealed by the Chairman of the Company, the Chief Financial Controller and the Person in charge of Accounting Department;
	All original copies of the Company's documents and the original drafts of the Company's announcements as disclosed in the newspaper designated by the CSRC and the websites of the stock exchanges during the reporting period.

第一節 釋義

在本報告書中，除非文義另有所指，下列詞語具有如下含義：

常用詞語釋義

中國證監會	指	中國證券監督管理委員會
國資委	指	國務院國有資產監督管理委員會
上交所	指	上海證券交易所
聯交所	指	香港聯合交易所有限公司
上交所上市規則	指	《上海證券交易所股票上市規則》
聯交所上市規則	指	《香港聯合交易所有限公司證券上市規則》
中國建材集團	指	中國建材集團有限公司
凱盛科技集團	指	凱盛科技集團有限公司
洛玻集團	指	中國洛陽浮法玻璃集團有限責任公司
中研院	指	中建材玻璃新材料研究院集團有限公司
凱盛礦產	指	中建材凱盛礦產資源集團有限公司
國際工程	指	中國建材國際工程集團有限公司
公司、本公司、凱盛新能	指	凱盛新能源股份有限公司
本集團	指	凱盛新能源股份有限公司及其附屬公司
合肥新能源	指	中建材(合肥)新能源有限公司
桐城新能源	指	中國建材桐城新能源材料有限公司
宜興新能源	指	中建材(宜興)新能源有限公司

I. DEFINITIONS

Unless otherwise stated in context, the following terms should have the following meanings in this report:

DEFINITIONS OF FREQUENTLY-USED TERMS

CSRC	China Securities Regulatory Commission
SASAC	State-owned Assets Supervision and Administration Commission
SSE	Shanghai Stock Exchange
Stock Exchange	The Stock Exchange of Hong Kong Limited
Shanghai Listing Rules	The Rules Governing the Listing of Stocks on the Shanghai Stock Exchange
Hong Kong Listing Rules	The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited
CNBMG	China National Building Materials Group Co., Ltd.
Triumph Technology Group	Triumph Science & Technology Co., Ltd.
CLFG	China Luoyang Float Glass (Group) Company Limited*
CNBM Research Institute	CNBM New Material Research Institute Group Co., Ltd.*
Triumph Mineral	CNBMG Triumph Mineral Resources Group Co., Ltd.*
International Engineering	China Triumph International Engineering Co., Ltd.
Company, Triumph New Energy	Triumph New Energy Company Limited
Group	Triumph New Energy Company Limited and its subsidiaries
Hefei New Energy	CNBM (Hefei) New Energy Company Limited*
Tongcheng New Energy	CNBM (Tongcheng) New Energy Materials Company Limited*
Yixing New Energy	CNBM (Yixing) New Energy Company Limited*

洛陽新能源	指	中建材(洛陽)新能源有限公司	Luoyang New Energy	CNBM (Luoyang) New Energy Resources Co., Ltd.
北方玻璃	指	秦皇島北方玻璃有限公司	North Glass	Qinhuangdao North Glass Co., Ltd.
自貢新能源	指	凱盛(自貢)新能源有限公司	Zigong New Energy	Triumph (Zi Gong) New Energy Resources Co., Ltd.
漳州新能源	指	凱盛(漳州)新能源有限公司	Zhangzhou New Energy	Kaisheng (Zhangzhou) New Energy Co., Ltd.*
凱盛科技	指	凱盛科技股份有限公司	Triumph Technology	Triumph Science & Technology Co., Ltd.
遠東光電	指	遠東光電股份有限公司	Far East Opto-Electronics	Far East Opto-Electronics Co.,Ltd.
耀華集團	指	中國耀華玻璃集團有限公司	Yaohua Group	China Yaohua Glass Group Corporation Co., Ltd.
沈陽鑫達	指	沈陽鑫達新材料有限公司	Shuyang Xinda	Shuyang Xinda New Material Co., Ltd.
江蘇光年	指	江蘇光年新材料有限公司	Jiangsu Guangnian	Jiangsu Guangnian New Material Co., Ltd.
盛世新能源	指	安徽盛世新能源材料科技有 限公司	Shengshi New Energy	Anhui Shengshi New Energy Material Technology Co., Ltd.
盛世新材料	指	安徽盛世新材料科技有 限公司	Shengshi New Material	Anhui Shengshi New Material Technology Co., Ltd.
成都中建材	指	成都中建材光電材料有限公司	Chengdu CNBM	CNBM (Chengdu) Optoelectronic Materials Co., Ltd.
瑞昌中建材	指	瑞昌中建材光電材料有限公司	Ruichang CNBM	CNBM (Ruichang) Optoelectronic Materials Co., Ltd.
凱盛光伏	指	凱盛光伏材料有限公司	Triumph Photovoltaic	Triumph Photovoltaic Materials Ltd.
中國建材財務公 司	指	中國建材集團財務有限公司	CNBM Finance Company	China National Building Material Group Finance Co., Ltd.
凱盛玻璃控股	指	凱盛玻璃控股有限公司	Triumph Glass Holding	Triumph Glass Holding Co., Ltd.

第二節 公司簡介和主要財務指標**一、 公司信息**

公司的中文名稱	凱盛新能源股份有限公司
公司的中文簡稱	凱盛新能
公司的外文名稱	Triumph New Energy Company Limited
公司的外文名稱縮寫	TRIUMPH NEW EN
公司的法定代表人	謝軍

二、 聯繫人和聯繫方式

	董事會秘書	證券事務代表
姓名	王蕾蕾	趙志明
聯繫地址	中國河南省洛陽市西工區唐宮中路9號凱盛新能源股份有限公司董事會秘書處	中國河南省洛陽市西工區唐宮中路9號凱盛新能源股份有限公司董事會秘書處
電話	86-379-63908961	86-379-63908833
傳真	86-379-63251984	86-379-63251984
電子信箱	19268606@qq.com	lybl600876@163.com

三、 基本情況變更簡介

公司註冊地址	中華人民共和國(「中國」)河南省洛陽市西工區唐宮中路9號
公司註冊地址的歷史變更情況	無
公司辦公地址	中華人民共和國(「中國」)河南省洛陽市西工區唐宮中路9號
公司辦公地址的郵政編碼	471009
公司網址	http://www.zhglb.com/
電子信箱	lybl600876@163.com
報告期內變更情況查詢索引	無

II. COMPANY PROFILE AND MAJOR FINANCIAL INDICATORS**I. Information of the Company**

Chinese name of the Company	凱盛新能源股份有限公司
Chinese abbreviation	凱盛新能
English name of the Company	Triumph New Energy Company Limited
English abbreviation	TRIUMPH NEW EN
Legal representative of the Company	Xie Jun

II. Contact Persons and Contact Methods

	Secretary to the Board	Representative of securities affairs
Name	Wang Leilei	Zhao Zhiming
Correspondence address	Secretary Office of the Board of Triumph New Energy Company Limited, No. 9, Tang Gong Zhong Lu, Xigong District, Luoyang, Henan Province, the PRC	Secretary Office of the Board of Triumph New Energy Company Limited, No. 9, Tang Gong Zhong Lu, Xigong District, Luoyang, Henan Province, the PRC
Telephone	86-379-63908961	86-379-63908833
Fax	86-379-63251984	86-379-63251984
Email	19268606@qq.com	lybl600876@163.com

III. Changes in Basic Information

Registered address	No. 9, Tang Gong Zhong Lu, Xigong District, Luoyang, Henan Province, the People's Republic of China (the "PRC" or "China")
Historical changes of the registered address	Nil
Office address	No. 9, Tang Gong Zhong Lu, Xigong District, Luoyang, Henan Province, the People's Republic of China (the "PRC" or "China")
Postal code	471009
Website of the Company	http://www.zhglb.com/
Email	lybl600876@163.com
Reference Index of Changes during the reporting period	Nil

四. 信息披露及備置地點變更情況簡介

公司選定的信息披露 報紙名稱	《中國證券報》、《上海證券 報》、《證券日報》
登載半年度報告的 網站地址	http://www.sse.com.cn
登載中期報告的 網站地址	http://www.hkexnews.hk
公司半年度報告備置 地點	凱盛新能源股份有限公司董事 會秘書處
報告期內變更情況查 詢索引	無

五. 公司股票簡況

股票 種類	股票上市交易所	股票簡稱	股票代碼	變更前	
				股票簡稱	股票代碼
A股	上海證券交易所	凱盛新能	600876	洛陽玻璃	
H股	香港聯合交易所 有限公司	凱盛新能	01108	洛陽玻璃股份	

說明：

2023年3月3日，公司A股證券簡稱由「洛陽玻璃」變更為「凱盛新能」。

2023年3月22日，公司H股股份簡稱由「洛陽玻璃股份」變更為「凱盛新能」。

IV. Changes in the Places for Information Disclosure and Reference

Name of newspapers designated for information disclosure	China Securities Journal, Shanghai Securities News, Securities Daily
Website for publishing half year reports	http://www.sse.com.cn
Website for publishing interim reports	http://www.hkexnews.hk
Place for inspection of interim reports	Secretary Office of the Board of Triumph New Energy Company Limited
Reference Index of Changes during the reporting period	Nil

V. Basic Information of the Company's Shares

Type of shares	Place of listing of the Company's shares	Stock abbreviation	Stock code	Stock abbreviation before changes	
				Stock abbreviation	Stock code
A Share	Shanghai Stock Exchange	TRIUMPH NEW EN	600876	Luoyang Glass	
H Share	The Stock Exchange of Hong Kong Limited	TRIUMPH NEW EN	01108	LUOYANG GLASS	

Notes:

On 3 March 2023, the abbreviation of A shares of the Company was changed from "Luoyang Glass" to "TRIUMPH NEW EN".

On 22 March 2023, the abbreviation of H shares of the Company was changed from "LUOYANG GLASS" to "TRIUMPH NEW EN".

六. 公司主要會計數據和財務指標

VI. Major Accounting Data and Financial Indicators of the Company

(一) 主要會計數據

(I) Major accounting data

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

主要會計數據	本報告期(1-6月)	上年同期	本報告期比 上年同期增減 Increase/decrease for the reporting period from the corresponding period last year (%)
Major accounting data	Reporting period (January-June)	Corresponding period last year	corresponding period last year (%)
營業收入 Operating revenue	2,778,818,294.04	2,356,478,561.97	17.92
歸屬於本公司股東的淨利潤 Net profit attributable to shareholders of the Company	128,742,580.09	247,885,774.91	-48.06
歸屬於本公司股東的扣除非經常性損益的淨利潤 Net profit attributable to shareholders of the Company after deducting extraordinary profit and loss	27,095,338.17	23,066,186.61	17.47
經營活動產生的現金流量淨額 Net cash flow from operating activities	-384,739,037.08	-192,175,244.45	不適用 N/A
	本報告期末	上年度末	本報告期末比 上年度末增減 Increase/decrease for the reporting period from the corresponding period last year (%)
	As at the end of the reporting period	As at the end of last year	corresponding period last year (%)
歸屬於本公司股東的淨資產 Net assets attributable to shareholders of the Company	4,361,173,487.44	4,232,430,907.35	3.04
總資產 Total assets	11,314,143,706.37	10,565,902,910.42	7.08

(二) 主要財務指標

(II) Major financial indicators

主要財務指標	本報告期(1-6月)	上年同期	本報告期比 上年同期增減 Increase/decrease for the reporting period from the corresponding period last year (%)
Major financial indicators	Reporting period (January–June)	Corresponding period last year	
基本每股收益(元/股) Basic earnings per share (RMB/share)	0.20	0.38	-47.37
稀釋每股收益(元/股) Diluted earnings per share (RMB/share)	0.20	0.38	-47.37
扣除非經常性損益後的基本每股收益(元/股) Basic earnings per share after deducting extraordinary profit and loss (RMB/share)	0.04	0.04	0.00
加權平均淨資產收益率(%) Weighted average return on net assets (%)	3.00	6.26	減少3.26個百分點 Decreased by 3.26 percentage points
扣除非經常性損益後的加權平均淨資產收益率(%) Weighted average return on net assets after deducting extraordinary profit and loss (%)	0.63	0.58	增加0.05個百分點 Increased by 0.05 percentage point

七. 境內外會計準則下會計數據差異

VII. Differences in Accounting Data Under Chinese and International Accounting Standards

不適用

N/A

八. 非經常性損益項目和金額

VIII. Non-Recurring Items and Amounts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

非經常性損益項目	Non-recurring Items	金額 Amount	附註(如適用) Note (if applicable)
非流動資產處置損益	Profit and loss on disposal of non-current assets	-5,408.29	
計入當期損益的政府補助，但與公司正常經營業務密切相關，符合國家政策規定、按照一定標準定額或定量持續享受的政府補助除外	Governmental subsidies counted into the current profit and loss, except for the one closely related with the normal operation of the company and gained constantly at a fixed amount or quantity according to certain standard based on state policies	107,154,228.48	
債務重組損益	Profit and loss from debt restructuring	11,999,572.64	
單獨進行減值測試的應收款項、合同資產減值準備轉回	Reversal of provision made for impairment of receivables and contract assets that are individually tested for impairment	163,769.00	
受託經營取得的託管費收入	Custody fee income from entrusted operation	2,264,150.94	
除上述各項之外的其他營業外收入和支出	Other non-operating income and expenses other than the aforesaid items	461,070.79	
其他符合非經常性損益定義的損益項目	Other profit and loss items in line with the definition of non-recurring profits and losses	108,421.16	
減：所得稅影響額	Less: Amount of effect on income tax	-15,199,413.49	
少數股東權益影響額(稅後)	Amount of effect on minority interest (after tax)	-5,299,149.31	
合計	Total	101,647,241.92	

第三節 管理層討論與分析

一、報告期內本公司所屬行業及主營業務情況說明

1. 行業發展狀況

2023年，中國光伏行業繼續保持良好發展態勢。

新增裝機規模快速增長。根據國家能源局的統計數據，2023年上半年中國光伏新增裝機78.42GW，與去年同比增長154%，接近2022年全年的新增裝機，佔新增電力總裝機的56%。

產業鏈製造端產品同比增長均超過六成。其中，多晶硅產量超過60萬噸，同比增長超過65%；硅片產量超過250GW，同比增長超過63%；電池片產量超過220GW，同比增長超過62%；組件產量超過200GW，同比增長超過60%。

光伏產品出口增長幅度保持高水平。2023年上半年中國光伏產品出口總額預測超過290億美元，同比增長約13%，全年出口增長仍然可期。

產業鏈投資熱情持續高漲。根據國家能源局的統計數據，上半年中國光伏發電完成投資1,349億元，同比增長113.6%，佔全國主要發電企業電源工程投資總額40.64%。

但在整個光伏行業蓬勃發展的同時，產業鏈供應鏈供需失衡所帶來的不穩定性、不確定性風險也在增加，階段性產能過剩導致產業鏈上游價格下跌，市場競爭加劇。

2. 報告期本公司主營業務情況

本公司主要從事新能源材料的研發、生產及銷售。主營產品包括雙玻組件玻璃等太陽能裝備用光伏電池封裝材料。截至本報告期末，本公司在華東、華中、華北及西南地區擁有七大智能化光伏玻璃生產基地。

III. MANAGEMENT DISCUSSION AND ANALYSIS

I. Industrial Practices and Principal Businesses of the Company during the Reporting Period

1. Industry Development Status

In 2023, China's photovoltaic industry continued to maintain a favorable development trend.

Rapid growth in the newly installed capacity. According to the statistics from the National Energy Administration, in the first half of 2023, China's newly installed photovoltaic capacity was 78.42GW, representing a year-on-year increase of 154%, which is close to the newly installed capacity in 2022, accounting for 56% of the total newly installed power capacity.

The year-on-year growth of products at the manufacturing end of the industrial chain exceeded 60%. Among them, the output of polysilicon exceeded 600,000 tons, representing a year-on-year increase of more than 65%; the output of silicon wafer exceeded 250GW, representing a year-on-year increase of more than 63%; the output of battery wafer exceeded 220GW, representing a year-on-year increase of more than 62%; and the output of module exceeded 200GW, representing a year-on-year increase of more than 60%.

The growth rate of exports of photovoltaic products remains at a high level. In the first half of 2023, China's total exports of photovoltaic products are forecast to exceed US\$29 billion, representing a year-on-year increase of approximately 13%. Export growth throughout the year is still promising.

The enthusiasm for investment in the industrial chain continues to rise. According to statistics from the National Energy Administration, China's photovoltaic power generation investment in the first half of the year was RMB134.9 billion, representing a year-on-year increase of 113.6%, accounting for 40.64% of the total power supply engineering investment of major power generation companies in the country.

However, while the entire photovoltaic industry is booming, the risk of instability and uncertainty brought about by the imbalance between supply and demand in the industrial chain and supply chain is also increasing, and the stage of overcapacity has led to a fall in upstream prices in the industrial chain and intensified market competition.

2. Principal Businesses of the Company during the Reporting Period

The Company is mainly engaged in the research and development, production and sales of new energy materials. The main products include glass for double-glass modules and other photovoltaic cell packaging materials for solar equipment. As of the end of this reporting period, the Company had seven intelligent photovoltaic glass production bases in East China, Central China, North China and Southwest China.

二. 報告期內核心競爭力分析

本公司是國內著名的玻璃生產製造商之一，歷經幾十年創新發展，積累了領先的知識體系與工藝經驗，擁有多項自主知識產權和核心技術，培養造就了產品研發、工藝改進、質量控制等方面的核心技術團隊。

本公司堅持創新引領推動業務轉型升級，在行業內率先實現了從傳統平板玻璃向信息顯示玻璃，從信息顯示玻璃向新能源材料的全面轉型。本公司光伏玻璃生產線裝備水平行業領先，降碳減排設施先進，產品結構豐富，區位優勢明顯；緊貼光伏行業技術發展趨勢和產品發展方向，本公司光伏玻璃產品在薄片化、大尺寸方面保持競爭優勢。

本公司實際控制人中國建材集團為國務院國資委直屬企業，中國最大的綜合性建材產業集團，世界500強企業。依託中國建材集團及凱盛科技集團的產業平台支持與科技創新支撐，本公司聚焦新能源材料主業，不斷拓展應用領域，加快培育穩增長新動能，打造高端化、智能化、綠色化的業務發展新格局，持續提升盈利能力和整體競爭實力。

II. Analysis of Core Competitiveness During the Reporting Period

The Company is one of the famous glass manufacturers in China. After decades of innovation and development, the Company has accumulated leading knowledge and processing experience. The Company possesses a number of proprietary intellectual property rights, and core techniques, and fostered core technology teams in product research and development, processing improvement and quality control, etc..

The Company insists on innovation guidance to promote business transformation and upgrade, and takes the lead in the industry to realize the comprehensive transformation from traditional flat glass to information display glass and from information display glass to new energy materials. The Company has industry-leading level equipment in photovoltaic glass production line, advanced carbon and emission reduction facilities, rich product structure and obvious location advantages; closely following the technological development trend of the photovoltaic industry and the direction of product development, the Company's photovoltaic glass products maintain a competitive edge in thin-film and large-size.

CNBMG, the de facto controller of the Company, is an enterprise directly under the SASAC, the largest comprehensive building material group corporation in China and an enterprise of Fortune Global 500. Relying on the support of industrial platform and technological innovation from CNBMG and Triumph Technology Group, the Company focuses on the main business of new energy materials, constantly expands application fields, accelerates the cultivation of new drivers for steady growth, creates a new pattern of high-end, intelligent and green business development, and continues to enhance its profitability and overall competitiveness.

三. 經營情況的討論與分析

2023年，本集團錨定新能源材料發展賽道，緊盯年度目標任務，著力提產量、增銷量、控成本、防風險，抓項目、促發展，統籌推進降本增效、業務整合、綠色低碳、數字化轉型、國企改革和黨的建設等工作，生產經營總體保持穩定發展態勢。

本報告期，本集團實現營業收入為人民幣277,881.83萬元，同比增加17.92%；實現營業利潤為人民幣16,646.00萬元，同比減少40.82%；歸屬於本公司股東的扣除非經常性損益的淨利潤2,709.53萬元，同比增加17.47%。報告期末資產負債率為58.08%，較2022年末上升1.75個百分點。

2023年上半年，本集團已投產項目產能逐步釋放，1-6月，光伏玻璃累計產量1.54億平方米，同比增加115%；累計銷量1.48億平方米，同比增加53%。本公司光伏玻璃產品毛利率11.19%，產銷率96%。在建項目中，宜興新能源項目主體工程已基本完工，洛陽新能源、北方玻璃新建項目正在按計劃進度持續推進。

受光伏玻璃產能快速增加，供應量逐步加大以及市場預測產能增速將高於需求端增速的影響，市場平均售價持續處於低位小幅震蕩。短期看，市場呈現階段性產能過剩問題，競爭加劇。長期看，隨著光伏產業鏈各環節產能逐步上升，將促使光伏組件價格下降進而刺激終端需求，未來長期需求仍有望保持高速增長。根據中國光伏行業協會的最新預測數據，將2023年全球光伏新增裝機預測由280-330 GW上調至305-350 GW；將2023年中國光伏新增裝機預測由95-120 GW上調至120-140 GW，同比增幅超六成。

III. Discussion and Analysis on the Operations

In 2023, the Group anchored itself in the new energy materials development arena, by keeping a close eye on the annual target tasks, focusing on increasing production volume, increasing sales volume, cost control and risk prevention, adhering to focusing projects and promoting development, and coordinating and pushing forward the work of cost reduction and efficiency improvement, business consolidation, green and low carbon, digital transformation, reform of state-owned enterprises and party construction, etc. thus maintaining a stable development trend of production and operation in general.

During the reporting period, the Group's operating revenue amounted to RMB2,778,818,300, representing a year-on-year increase of 17.92%; operating profit amounted to RMB166,460,000, representing a year-on-year decrease of 40.82%; Net profit attributable to shareholders of the Company after deducting non-recurring profit or loss amounted to RMB27,095,300, representing a year-on-year increase of 17.47%. At the end of the reporting period, the gearing ratio was 58.08%, representing an increase of 1.75 percentage points from the end of 2022.

In the first half of 2023, the output capacity of the Group's projects has been gradually released. From January to June, the cumulative output of photovoltaic glass amounted to 154 million square meters, representing a year-on-year increase of 115%; the cumulative sales volume amounted to 148 million square meters, representing a year-on-year increase of 53%. The Company's photovoltaic glass products gross margin was 11.19%, and the sales-output ratio was 96%. Among the projects under construction, the main works of Yixing New Energy Project has been basically completed, and the construction of the newly-constructed projects of Luoyang New Energy and North Glass are progressing according to the planned schedule.

Subject to the rapid increase in photovoltaic glass production capacity, the gradual increase in supply and the market forecast that the growth rate of production capacity will be higher than that of the demand side, the market average selling price continues to be at a low level with small fluctuations. In the short term, the market is in the stage of overcapacity with intensified competition. In the long term, with the gradual increase in capacity in all segments of the photovoltaic industry chain, it will drive down the price of photovoltaic modules and thus stimulate the demand of the end-users, which is expected to maintain a high rate of growth in the long term. According to the latest statistics of China Photovoltaic Industry Association, the forecast of global photovoltaic new installations in 2023 is upward adjusted from 280-330 GW to 305-350 GW; the forecast of China photovoltaic new installations in 2023 is upward adjusted from 95-120 GW to 120-140 GW, with a year-on-year increase of more than 60%.

2023年下半年，本集團將全面、長遠地研判行業形勢，保持戰略定力，增強發展信心，錨定發展目標，突出高質量發展首要任務，全力打贏提質增效穩增長攻堅戰。繼續把穩現金流、穩價格、穩銷量和穩供給作為重要抓手，充分發揮各基地的產品優勢、技術優勢和區域優勢，堅持差異化產品策略，有序有效推進併購重組和在建工程項目建設，鞏固提升銷量規模和市場佔有率，全力以赴完成全年穩增長目標任務，努力實現質的有效提升和量的合理增長。

報告期內本公司經營情況的重大變化，以及報告期內發生的對本公司經營情況有重大影響和預計未來會有重大影響的事項

不適用

In the second half of 2023, the Group will analyze the industry situation in a comprehensive and long-term manner, maintain strategic stability, strengthen confidence in development, anchor its development goals, highlight the priority of high-quality development, so as to make every effort to win the battle of quality and efficiency improvement and stable growth. In addition, the Company will continue to take stabilizing cash flow, prices, sales volume and supply as an important key, by giving full play to the product, technology and regional advantages of each base, adhering to the strategy of differentiated products, promoting mergers and acquisitions, reorganization and construction projects in progress in an orderly and effective manner, consolidating and enhancing the scale of sales volume and market share, thus striving to meet the annual steady growth target, and working hard to achieve an effective quality improvement and a reasonable growth in volume.

SIGNIFICANT CHANGES IN THE COMPANY'S OPERATING CONDITIONS DURING THE REPORTING PERIOD, AS WELL AS EVENTS THAT HAVE A SIGNIFICANT IMPACT ON THE COMPANY'S OPERATING CONDITIONS AND ARE EXPECTED TO HAVE A SIGNIFICANT IMPACT IN THE FUTURE DURING THE REPORTING PERIOD

N/A

四. 報告期內主要經營情況

(一) 主營業務分析

1. 財務報表相關項目變動分析表

IV. The Principal Operations During the Reporting Period

(I) Analysis of principal operating activities

1. Analysis of changes in relevant items in the financial statements

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目 Item	本期數 Amount for current period	上年同期數 Amount for the same period last year	變動比例 Change (%)
營業收入 Operating revenue	2,778,818,294.04	2,356,478,561.97	17.92
營業成本 Operating costs	2,482,815,202.22	2,101,464,482.64	18.15
稅金及附加 Taxes and surcharges	20,207,124.82	15,477,064.66	30.56
銷售費用 Selling expenses	12,135,001.59	7,056,880.54	71.96
管理費用 Administrative expenses	71,421,868.03	55,234,778.83	29.31
財務費用 Finance expenses	36,684,690.89	37,174,236.46	-1.32
研發費用 Research and development expenses	107,234,562.42	82,302,797.18	30.29
投資收益 Investment income	6,124,204.41	123,412,144.27	-95.04
所得稅費用 Income tax expenses	12,597,716.12	8,691,413.41	44.94
經營活動產生的現金流量淨額 Net cash flow from operating activities	-384,739,037.08	-192,175,244.45	不適用 N/A
投資活動產生的現金流量淨額 Net cash flow from investment activities	-396,342,810.15	93,938,292.22	-521.92
籌資活動產生的現金流量淨額 Net cash flow from financing activities	866,547,300.65	-287,499,622.97	不適用 N/A

營業收入變動原因說明：本報告期光伏玻璃銷量同比增加；

Reasons for change in operating revenue: The year-on-year increase in sales volume of photovoltaic glass during the reporting period;

營業成本變動原因說明：本報告期光伏玻璃銷量同比增加，營業成本相應增加；

Reasons for change in operating costs: The increase in operating costs resulting from the year-on-year increase in sales volume of photovoltaic glass during the reporting period;

税金及附加變動原因說明：本報告期房產稅、印花稅等税金同比增加；

Reasons for change in taxes and surcharges: The year-on-year increase in taxes such as property tax and stamp tax during the reporting period;

銷售費用變動原因說明：本報告期光伏玻璃銷量同比增加，銷售費用同比增加；

Reasons for change in selling expenses: The year-on-year increase in selling expenses resulting from the year-on-year increase in the sales of photovoltaic glass during the reporting period;

管理費用變動原因說明：本報告期業務規模同比增加，管理費用相應增加；

Reasons for change in administrative expenses: The increase in administrative expenses resulting from the year-on-year increase in the scale of business during the reporting period;

財務費用變動原因說明：本報告期一方面籌資規模同比增加，另一方面融資成本下降，財務費用同比小幅下降；

Reasons for change in finance expenses: The year-on-year increase in the scale of fund-raising and the decrease in finance costs, which resulted in a year-on-year slight decrease in finance expenses during the reporting period;

研發費用變動原因說明：本報告期研發投入同比增加；

Reasons for change in research and development expenses: The year-on-year increase in research and development investment during the reporting period;

投資收益變動原因說明：本報告期無處置長期股權投資收益；

Reasons for change in investment income: No gain from disposal of long-term equity investments during the reporting period;

所得稅費用變動原因說明：本報告期應納稅所得額同比增加，當期所得稅增加；

Reasons for change in income tax expenses: The year-on-year increase in taxable income during the reporting period, which resulted in an increase in current income tax;

經營活動產生的現金流量淨額變動原因說明：本報告收到的稅費返還等現金流入同比減少；

Reasons for change in net cash flow from operating activities: The year-on-year decrease in cash inflow including refund of taxes and levies during the reporting period;

投資活動產生的現金流量淨額變動原因說明：本報告期一方面購建固定資產現金流出同比增加，另一方面相比同期股權處置現金流入減少；

Reasons for change in net cash flow from investment activities: The year-on-year increase in cash outflow for the purchase and construction of fixed assets on the one hand, and the decrease in cash inflow from the disposal of equity interests on the other hand as compared with the corresponding period;

籌資活動產生的現金流量淨額變動原因說明：本報告期融資規模同比增加，同時償還債務等現金流出同比減少。

Reasons for change in net cash flow from financing activities: The year-on-year increase in the scale of financing coupled with the year-on-year decrease in cash outflows such as debt repayment.

<p>2. 本期公司業務類型、利潤構成或利潤來源發生重大變動的詳細說明</p> <p>不適用</p>	<p>2. Detailed explanation on material changes in the business type, profit composition or profit source of the Company in the period</p> <p>N/A</p>
<p>(二) 非主營業務導致利潤重大變化的說明</p> <p>不適用</p>	<p>(II) Explanation on material changes in profit caused by non-principal business</p> <p>N/A</p>
<p>(三) 資產、負債情況分析</p> <p>1. 資產及負債狀況</p>	<p>(III) Analysis of assets and liabilities</p> <p>1. Assets and liabilities</p>

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	本期期末數	本期期末數 佔總資產的比例	上年期末數	上年期末數 佔總資產的比例	本期期末金額 較上年期末變動比例	情況說明
Item	Closing balance of current period	Percentage of closing balance of current period over the total assets (%)	Closing balance of last year	Percentage of closing balance last year over the total assets (%)	Percentage of changes in closing balance of current period over the closing balance last year (%)	Explanation
其他應收款 Other receivables	155,446,582.19	1.37	106,661,629.98	1.01	45.74	本報告期末往來款項增加 Increase in current accounts at the end of the reporting period
存貨 Inventories	1,019,071,725.21	9.01	695,508,197.62	6.58	46.52	本報告期產能規模擴大 Capacity expansion during the reporting period
其他流動資產 Other current assets	82,935,460.87	0.73	59,289,265.40	0.56	39.88	本報告期待抵扣進項稅額增加 Increase in the amount of input tax to be deducted during the reporting period
開發支出 Development expenditure	14,446,331.90	0.13	9,242,547.95	0.09	56.30	本報告期研發投入增加 Increase in research and development investment during the reporting period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	本期期末數	本期期末數 佔總資產的比例	上年期末數	上年期末數 佔總資產的比例	本期期末金額 較上年期末變動比例	情況說明
Item	Closing balance of current period	Percentage of closing balance of current period over the total assets (%)	Closing balance of last year	Percentage of closing balance last year over the total assets (%)	Percentage of changes in closing balance of current period over the closing balance last year (%)	Explanation
其他非流動資產	337,558,157.80	2.98	559,257,426.12	5.29	-39.64	本報告期部分預付工程及設備款項按工程進度轉入在建工程以及處置部分債權
Other non-current assets						Part of the prepayment for construction and equipment was transferred to construction in progress based on the progress and disposal of certain creditor's rights during the reporting period
合同負債	26,135,236.81	0.23	18,314,969.87	0.17	42.70	本報告期預收客戶貨款增加
Contract liabilities						Increase in advance receipts from customers during the reporting period
應付職工薪酬	31,368,353.28	0.28	49,200,604.16	0.47	-36.24	本報告期支付上年計提獎金
Employee compensation payable						Payment of bonus for the previous year during the reporting period
一年內到期的非流動負債	198,864,979.67	1.76	57,813,133.81	0.55	243.98	本報告期一年內應償還的長期借款增加
Non-current liabilities due within one year						Increase in long-term loans repayable within one year during the reporting period
長期借款	2,338,349,325.99	20.67	1,703,779,270.66	16.13	37.24	本報告期為項目建設籌集長期借款增加
Long-term borrowings						Increase in long-term loans raised for project construction during the reporting period
未分配利潤	-116,685,947.01	-1.03	-245,428,527.10	-2.32	不適用	本報告期盈利及歸屬於本公司股東的淨利潤增加
Undistributed profit					N/A	Increase in earnings and net profit attributable to the shareholders of the Company during the reporting period

2. 境外資產情況

不適用

2. Overseas assets

N/A

3. 截至報告期末主要資產受限情況

3. Major restricted assets as at the end of the reporting period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目 Item	期末賬面價值 Book value at the end of the period	受限原因 Reasons for restriction
貨幣資金 Monetary funds	79,287,606.38	銀行承兌匯票保證金、 維修基金 Deposits for bank acceptance bill, maintenance funds
應收票據 Notes receivable	71,447,139.07	質押 Pledge
固定資產 Fixed assets	564,952,735.23	抵押 Mortgage
無形資產 Intangible assets	110,113,023.18	抵押 Mortgage
合計 Total	825,800,503.86	

4. 其他說明

主營業務分行業、分產品情況

主營業務分行業情況						
Principal operations by industry						
分行業	營業收入	營業成本	毛利率	營業收入	營業成本	毛利率比上年同期增減
				比上年同期增減	比上年同期增減	
				Increase/ decrease of operating revenue as compared with the corresponding period last year	Increase/ decrease of operating costs as compared with the corresponding period last year	Increase/decrease of gross profit margin as compared with the corresponding period last year
By industry	Operating revenue	Operating costs	Gross profit margin (%)	the corresponding period last year (%)	the corresponding period last year (%)	(%)
新材料 New materials	2,754,848,376.70	2,466,738,652.95	10.46	17.16	17.57	下降0.31個百分點 Decreased by 0.31 percentage point
主營業務分產品情況						
Principal operations by product						
分產品	營業收入	營業成本	毛利率	營業收入	營業成本	毛利率比上年同期增減
				比上年同期增減	比上年同期增減	
				Increase/ decrease of operating revenue as compared with the corresponding period last year	Increase/ decrease of operating costs as compared with the corresponding period last year	Increase/decrease of gross profit margin as compared with the corresponding period last year
By product	Operating revenue	Operating costs	Gross profit margin (%)	the corresponding period last year (%)	the corresponding period last year (%)	(%)
新能源玻璃 New energy glass	2,643,523,297.53	2,347,733,470.96	11.19	22.56	20.56	提高1.48個百分點 Increased by 1.48 percentage points
其他功能玻璃 Other functional glass	111,325,079.17	119,005,181.99	-6.90	-35.33	-14.08	下降26.44個百分點 Decreased by 26.44 percentage points

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(四) 投資狀況分析

1. 對外股權投資總體分析

不適用

(IV) Analysis of investment

1. Overall analysis of external equity investment

N/A

(五) 重大資產和股權出售

不適用

(V) Material disposal of assets and equity interests

N/A

(六) 主要控股參股公司分析

(VI) Analysis of major controlled and investee companies

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

公司名稱	所處行業	主要產品 或服務 Major products or services	註冊資本 Registered capital	總資產 Total assets	營業收入 Operating revenue	淨資產 Net assets	淨利潤 Net profit
中建材(合肥)新能源有限公司 CNBM (Hefei) New Energy Co., Ltd.	新材料 New materials	新能源玻璃 New energy glass	868,000,000.00	2,484,991,917.02	730,985,302.60	1,090,092,305.74	17,896,570.38
中國建材桐城新能源材料有限公司 CNBM (Tongcheng) New Energy Materials Co., Ltd.	新材料 New materials	新能源玻璃 New energy glass	933,388,980.00	3,268,971,763.94	700,521,992.06	1,204,111,403.75	69,254,492.85
中建材(宜興)新能源有限公司 CNBM (Yixing) New Energy Resources Co., Ltd.	新材料 New materials	新能源玻璃 New energy glass	313,700,000.00	2,360,684,788.60	1,127,098,671.94	509,017,196.64	37,083,510.53
凱盛(自貢)新能源有限公司 Triumph (Zi Gong) New Energy Resources Co., Ltd.	新材料 New materials	新能源玻璃 New energy glass	500,000,000.00	1,179,475,061.31	318,526,524.02	574,606,271.21	37,056,396.76
凱盛(漳州)新能源有限公司 Kaisheng (Zhangzhou) New Energy Co., Ltd.	新材料 New materials	新能源玻璃 New energy glass	550,000,000.00	827,631,297.49	271,860,808.84	311,710,873.67	432,972.66
中建材(洛陽)新能源有限公司 CNBM (Luoyang) New Energy Resources Co., Ltd.	新材料 New materials	新能源玻璃 New energy glass	800,000,000.00	535,665,201.53	93,121,080.30	500,356,294.94	-587,565.81
秦皇島北方玻璃有限公司 Qinhuangdao North Glass Co., Ltd.	新材料 New materials	其他功能玻璃 Other functional glass	643,903,700.00	512,805,348.53	112,106,491.27	328,145,983.75	-10,065,800.73

五. 其他披露事項

(一) 可能面對的風險

(1) 行業風險

行業風險主要體現在光伏玻璃進入產能加速投放期，市場同質化競爭加劇，可能出現產能過剩的風險。

應對措施：公司擁有核心技術團隊，在產品研發、工藝技術改進、質量控制等方面有較強的技術實力。公司將進一步提升成本管控水平，增強產品創新力度，調整優化產線佈局，積極應對風險與挑戰。

(2) 原、燃料價格風險

公司產品的主要原、燃料包括燃料、純鹼和硅砂等，採購成本佔產品成本的比重較大，原、燃料價格波動將帶來成本控制的風險。

應對措施：充分利用集中採購平台，發揮規模採購優勢；準確把握價格波動態勢，適時採購，降低採購成本；拓寬供應渠道，保證供應渠道穩定有效。

(3) 新工程項目風險

新工程項目受到投入資金、建造進度以及後續市場運行、產品導入期等的制約。同時，項目投產初期可能存在生產爬坡期偏長的問題，有一定的市場風險。

應對措施：積極籌措資金，保證項目施工進度，做好項目施工管理，確保工程質量；多方收集市場信息，加強市場的前瞻性預測和分析；加強一線員工培訓和籌備，制定完善合理的薪酬制度，提升員工福利，穩定公司人才隊伍。

V. Other Disclosures

(I) Possible risks

(1) Risks arising from the industry

Risks arising from the industry are mainly reflected in the following aspects: photovoltaic glass has entered a period of accelerated production capacity, the market homogenization competition has intensified, and there may be the risk of overcapacity.

Countermeasures: The Company has a core technical team and has strong technical strength in product R&D, process technology improvement, and quality control. The Company will further improve the level of cost control, enhance product innovation, adjust and optimize the layout of production lines, and actively respond to risks and challenges.

(2) Risks arising from price of raw materials and fuel

The major raw materials and fuel of the Company's products include fuel, sodium carbonate and silica sands, the procurement costs represent a significant percentage of the product cost. Price fluctuation of raw and fuel materials might bring in certain risks in respect of increase in costs.

Countermeasures: The Company will fully capitalise on its centralized procurement platform and take good advantage of large scale procurement; accurately follow the fluctuations of prices to purchase in due course so as to reduce purchasing costs. In addition, the Company will expand supply channels to ensure the stability and efficiency of its supply channels.

(3) Risks arising from new engineering projects

New engineering projects are subject to capital input, construction progress and subsequent market operation, product introduction period and other factors. In addition, certain market risks may arise from longer ramp-up period in the initial stage after the projects are put into operation.

Countermeasures: The Company will proactively raise funds to guarantee project construction progress, do project construction management to ensure project quality; collect market information from different ways to enhance forward-looking forecast and analysis of the market; enhance training and reserve of the front-line staff and formulate comprehensive and reasonable remuneration system to increase staff's welfare and keep a stable talents team of the Company.

(4) 財務風險

信用風險：公司的信用風險主要來自客戶的信用風險，包括未償付的應收款項和已承諾交易。

應對措施：對於應收票據、應收款項融資及應收賬款，公司基於財務狀況、歷史經驗及其他因素來評估客戶的信用品質，定期對客戶的信用品質進行監控，對於信用記錄不良的客戶，採用書面催款、縮短信用期或取消信用期等方式，以確保整體信用風險在可控的範圍內。

(二) 其他披露事項

1. 銀行借款和其他借貸

短期借款：於2023年6月30日，短期借款餘額為人民幣1,296,939,239.67元，其中：信用借款人民幣1,296,579,239.67元，已貼現未終止確認的票據人民幣360,000.00元。

長期借款：長期借款餘額為人民幣2,533,748,090.52元(含一年內到期的長期借款餘額為人民幣195,398,764.53元)。

2. 流動資金及資本來源

截至2023年6月30日止本集團現金及現金等價物為人民幣571,748,889.16元。其中：美元存款為人民幣4,148,335.32元(於2022年12月31日：美元存款為人民幣6,642,278.66元)，港元存款為人民幣6,609.68元(於2022年12月31日：港元存款為人民幣6,403.40元)。期末現金及現金等價物與2022年12月31日餘額人民幣485,547,816.11元相比，共增加了人民幣86,201,073.05元。

(4) Financial risks

Credit risk: the credit risk of the Company mainly comes from credit exposures of customers, including outstanding receivables and committed transactions.

Countermeasures: With regard to notes receivables, accounts receivable financing and account receivables, the Company assesses the credit quality of the customers, taking into account their financial positions, past experience and other factors. The credit quality of the customers is regularly monitored by the Company. In respect of customers with poor credit records, the Company will adopt written payment reminders, shorten or cancel credit periods, to ensure that the overall credit risk of the Company is limited to a controllable extent.

(II) Other disclosures

1. Bank borrowings and other loans

Short-term borrowings: On 30 June 2023, the balance of short-term borrowings was RMB1,296,939,239.67, including credit borrowings of RMB1,296,579,239.67 and notes discounted but not derecognised of RMB360,000.00.

Long-term borrowings: The balance of long-term borrowings was RMB2,533,748,090.52 (including the balance of long-term borrowings due within one year amounted to RMB195,398,764.53).

2. Liquidity and capital resources

As of 30 June 2023, the Group had cash and cash equivalents of RMB571,748,889.16, including US dollar deposits of RMB4,148,335.32 (31 December 2022: US dollar deposits of RMB6,642,278.66) and HK dollar deposits of RMB6,609.68 (31 December 2022: HK dollar deposits of RMB6,403.40), representing an increase of RMB86,201,073.05 for cash and cash equivalents at the end of the period compared with the balance of RMB485,547,816.11 as at 31 December 2022.

3. 資本與負債比率

資本負債比率按期末負債總額扣除現金及現金等價物餘額除以歸屬於本公司淨資產計算。於2023年6月30日，本集團按此方式計算的資本負債比率為137.57%，2022年12月31日為129.16%，上升8.41個百分點。

4. 或有負債

於2023年6月30日，本集團並無任何重大或有負債。

5. 匯率波動風險

本集團之資產、負債及交易主要以人民幣計算，匯率波動對本集團並無重大影響。

6. 根據聯交所上市規則附錄十六第四十段，除了在此已作披露外，本公司確認有關聯交所上市規則附錄十六第三十二段所列事宜的現有公司資料與本公司2022年年度報告所披露的相關資料並無重大變動。

3. *Gearing ratio*

Gearing ratio is calculated based on the total liabilities at the end of the period less the balance of cash and cash equivalents and divided by net assets attributable to the Company. The gearing ratio of the Group calculated under this formula was 137.57% as at 30 June 2023, compared to 129.16% as at 31 December 2022, representing an increase of 8.41 percentage points.

4. *Contingent liabilities*

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

5. *Risk of exchange rate fluctuations*

The Group's assets, liabilities and transactions are mainly denominated in Renminbi. Therefore, fluctuations in foreign exchange rates do not have material impact on the Group.

6. In accordance with paragraph 40 of Appendix 16 to the Hong Kong Listing Rules, save as disclosed herein, the Company confirms that there were no material differences between the existing information of the Company relating to the matters as set out in paragraph 32 of Appendix 16 to the Hong Kong Listing Rules and the relevant information disclosed in the Company's 2022 annual report.

第四節 公司治理

一. 股東大會情況簡介

會議屆次	召開日期	決議刊登的指定網站的查詢索引	決議刊登的披露日期	會議決議
Session	Date	Index for websites on which resolutions were published	Date of publication of resolutions	Resolutions made at the meeting
2023年第一次臨時股東大會	2023年2月15日	http://www.sse.com.cn/ http://www.hkexnews.hk	2023年2月15日	會議表決通過了《建議變更經營範圍》及《建議修訂公司章程》等2項議案。
The 2023 First Extraordinary General Meeting	15 February 2023	http://www.sse.com.cn/ http://www.hkexnews.hk	15 February 2023	The meeting considered and approved two resolutions in relation to the Proposed Changes of the Business Scope and Proposed Amendments to the Articles of Association.
2022年年度股東大會	2023年6月28日	http://www.sse.com.cn/ http://www.hkexnews.hk	2023年6月28日	會議表決通過了《建議修訂公司章程》、《2022年度董事會工作報告》、《2022年度監事會工作報告》、《2022年度財務決算報告》、《2022年年度報告全文及摘要》、《2022年利潤分配預案》、《2023年度財務預算報告》、《續聘致同會計師事務所(特殊普通合夥)為本公司2023年度審計機構，審計費共計人民幣140萬元。如2023年度審計業務量發生重大變化，授權公司董事會屆時根據實際審計工作量決定其酬金》及《委任何清波先生為本公司第十屆董事會執行董事》等全部9項議案。
2022 Annual General Meeting	28 June 2023	http://www.sse.com.cn/ http://www.hkexnews.hk	28 June 2023	The meeting considered and approved 9 resolutions in relation to the Proposed Amendments to the Articles of Association, the Working Report of the Board of the Company for the year 2022, the Working Report of the Supervisory Committee of the Company for the year 2022, the Final Accounts Report of the Company for the year 2022, the Company's Annual Report 2022 and its Summary, the Profit Distribution Plan of the Company for the year 2022, the Financial Budget Report of the Company for the year 2023, the re-appointment of Grant Thornton LLP* (致同會計師事務所(特殊普通合夥)) as the auditor of the Company for the year 2023 with an auditing fee of RMB1.4 million in aggregate and, in case of material changes in volume of audit work for the year 2023, authorization to the Board of the Company for determining its remunerations according to the actual audit workload by then, and the Appointment of Mr. He Qingbo as an Executive Director of the Tenth Session of the Board of the Company.

二. 公司董事、監事、高級管理人員變動情況

姓名	擔任的職務	變動情況
Name	Position	Changes
李麗	財務總監	離任
Li Yang	Financial Executive	Resignation
馬炎	財務總監	聘任
Ma Yan	Financial Executive	Appointment
劉宇權	執行董事	離任
Liu Yuquan	Executive Director	Resignation
何清波	執行董事	選舉
He Qingbo	Executive Director	Election

IV CORPORATE GOVERNANCE

I. Introduction of General Meetings

會議屆次	召開日期	決議刊登的指定網站的查詢索引	決議刊登的披露日期	會議決議
Session	Date	Index for websites on which resolutions were published	Date of publication of resolutions	Resolutions made at the meeting
2023年第一次臨時股東大會	2023年2月15日	http://www.sse.com.cn/ http://www.hkexnews.hk	2023年2月15日	會議表決通過了《建議變更經營範圍》及《建議修訂公司章程》等2項議案。
The 2023 First Extraordinary General Meeting	15 February 2023	http://www.sse.com.cn/ http://www.hkexnews.hk	15 February 2023	The meeting considered and approved two resolutions in relation to the Proposed Changes of the Business Scope and Proposed Amendments to the Articles of Association.
2022年年度股東大會	2023年6月28日	http://www.sse.com.cn/ http://www.hkexnews.hk	2023年6月28日	會議表決通過了《建議修訂公司章程》、《2022年度董事會工作報告》、《2022年度監事會工作報告》、《2022年度財務決算報告》、《2022年年度報告全文及摘要》、《2022年利潤分配預案》、《2023年度財務預算報告》、《續聘致同會計師事務所(特殊普通合夥)為本公司2023年度審計機構，審計費共計人民幣140萬元。如2023年度審計業務量發生重大變化，授權公司董事會屆時根據實際審計工作量決定其酬金》及《委任何清波先生為本公司第十屆董事會執行董事》等全部9項議案。
2022 Annual General Meeting	28 June 2023	http://www.sse.com.cn/ http://www.hkexnews.hk	28 June 2023	The meeting considered and approved 9 resolutions in relation to the Proposed Amendments to the Articles of Association, the Working Report of the Board of the Company for the year 2022, the Working Report of the Supervisory Committee of the Company for the year 2022, the Final Accounts Report of the Company for the year 2022, the Company's Annual Report 2022 and its Summary, the Profit Distribution Plan of the Company for the year 2022, the Financial Budget Report of the Company for the year 2023, the re-appointment of Grant Thornton LLP* (致同會計師事務所(特殊普通合夥)) as the auditor of the Company for the year 2023 with an auditing fee of RMB1.4 million in aggregate and, in case of material changes in volume of audit work for the year 2023, authorization to the Board of the Company for determining its remunerations according to the actual audit workload by then, and the Appointment of Mr. He Qingbo as an Executive Director of the Tenth Session of the Board of the Company.

二. 公司董事、監事、高級管理人員變動情況

姓名	擔任的職務	變動情況
Name	Position	Changes
李麗	財務總監	離任
Li Yang	Financial Executive	Resignation
馬炎	財務總監	聘任
Ma Yan	Financial Executive	Appointment
劉宇權	執行董事	離任
Liu Yuquan	Executive Director	Resignation
何清波	執行董事	選舉
He Qingbo	Executive Director	Election

公司董事、監事、高級管理人員變動的情況說明

報告期內，李鷗先生因工作調整辭任本公司財務總監職務，經本公司第十屆董事會第十三次會議審議通過，董事會同意本公司總裁馬炎先生兼任公司財務總監。

報告期內，劉宇權先生因工作調整原因，申請辭去其擔任的本公司第十屆董事會執行董事職務。經本公司第十屆董事會第十四次會議同意何清波先生為執行董事候選人，並於2022年股東周年大會審議通過。

2023年7月21日，馬炎先生因工作調整原因辭任執行董事、公司總裁及財務總監職務，經本公司第十屆董事會第十六次會議審議通過，董事會同意聘任章榕先生為公司總裁、聘任陳紅照先生為公司副總裁及財務總監。

三. 利潤分配或資本公積金轉增預案

半年度擬定的利潤分配預案、公積金轉增股本預案

是否分配或轉增	否
每10股送紅股數(股)	0
每10股派息數(元)(含稅)	0
每10股轉增數(股)	0

利潤分配或資本公積金轉增預案的相關情況說明

無

四. 公司股權激勵計劃、員工持股計劃或其他員工激勵措施的情況及其影響

不適用

Descriptions of Changes in Directors, Supervisors and Senior Management of the Company

During the reporting period, Mr. Li Yang resigned from the position of Financial Executive of the Company due to work arrangement adjustments. After the consideration and approval at the 13th meeting of the 10th session of the Board, the Board agreed that Mr. Ma Yan, the President of the Company, would also serve as the Financial Executive of the Company.

During the reporting period, Mr. Liu Yuquan applied for resignation from the position as an executive Director of the 10th session of the Board of the Company due to work arrangement adjustments. At the 14th meeting of the 10th session of the Board, Mr. He Qingbo was approved as a candidate for executive Director, which was considered and approved at the 2022 annual general meeting.

On 21 July 2023, Mr. Ma Yan resigned from the position of executive Director, President and Financial Executive of the Company due to work arrangement adjustments. After the consideration and approval at the 16th meeting of the 10th session of the Board, the Board agreed to appoint Mr. Zhang Rong as the President of the Company, and Mr. Chen Hongzhao as the Vice President and Financial Executive of the Company.

III. Proposal for Profit Distribution or Conversion of Capital Reserves into Share Capital

Proposal for profit distribution or conversion of capital reserves into share capital, which was prepared in the first half of the year

Whether making profit distribution or converting capital reserves into share capital	No
Number of bonus share for every 10 shares (share)	0
Amount of cash dividend for every 10 shares (RMB) (tax inclusive)	0
Number of shares converted for every 10 shares (share)	0

Relevant explanation on proposal for profit distribution or conversion of capital reserves into share capital

Nil

IV. Equity Incentive Plan, Employee Stock Ownership Plan or Other Employee Incentives and Effects Thereof

N/A

五. 其他

1. 股份回購、出售及贖回

報告期內，本公司及其附屬公司概無回購、出售及贖回本公司任何證券的情況。

2. 審計委員會

本公司董事會審計(或審核)委員會已審閱了2023中期報告。審計(或審核)委員會同意本集團截至2023年6月30日止六個月的未經審計中期賬目所採納的財務會計原則、準則及方法。

3. 企業管治守則之遵守

報告期內，本公司已遵守聯交所上市規則附錄十四《企業管治守則》所載之所有守則條文。

4. 標準守則之遵守

本公司已採納聯交所上市規則附錄十之《上市發行人董事進行證券交易的標準守則》(「標準守則」)作為董事進行證券交易的操守守則。本公司在向所有董事和監事做出特定查詢後，所有董事和監事均確認本報告期內已遵守標準守則中所規定的標準。

5. 員工及薪酬政策

截至2023年6月30日，本集團在冊員工人數為3,693人。本公司及下屬子公司經營者實行年薪制，員工實行崗位技能工資制。同時，按照國家、省、市相關政策，公司員工均享受「五險一金」、帶薪休假、帶薪培訓等待遇。

6. 股息

本公司董事會不建議宣派截至2023年6月30日止半年度股息。

V. Others

1. Repurchase, sale and redemption of shares

During the reporting period, neither the Company nor any of its subsidiaries had repurchased, sold and redeemed any securities of the Company.

2. Audit committee

The audit committee of the Board of the Company has reviewed 2023 interim report. The audit committee has agreed with the financial accounting principles, standards, and methods adopted in the unaudited interim accounts of the Group for the six months ended 30 June 2023.

3. Compliance with the corporate governance code

During the reporting period, the Company complied with all the code provisions under the Corporate Governance Code as set out in Appendix 14 to the Hong Kong Listing Rules.

4. Compliance with the model code

The Company has adopted the "Model Code for Securities Transactions by Directors of Listed Issuers" as set out in Appendix 10 of the Hong Kong Listing Rules (the "Model Code") as its code of conduct regarding Directors' securities transactions. Having made specific enquiry to all Directors and Supervisors of the Company, all Directors and Supervisors have confirmed that they have complied with the required standard set out in the Model Code during the reporting period.

5. Employees and remuneration policy

As of 30 June 2023, the number of employees listed on the payroll register of the Group was 3,693. An annual remuneration system is adopted for the management of the Company and its subsidiaries while a position plus skill-based salary system is adopted for the employees of the Company. In addition, according to relevant national, provincial and municipal policies, employees of the Company are also entitled to the "five insurance payments and housing provident fund", paid leave, paid training and other treatments.

6. Dividend

The Board of the Company does not recommend declaring dividends for the half year ended 30 June 2023.

第五節 環境與社會責任

一、環境信息情況

(一) 屬於環境保護部門公佈的重點排污單位的公司及其主要子公司的環保情況說明

1. 排污信息

光伏玻璃生產製造過程中產生的污染物，主要為含塵氣體、玻璃熔窯排出的煙氣、廢水和固體廢棄物。

表I 列示本公司所屬生產子公司現執行的污染物排放標準：

污染物分類	污染物排放標準	主要污染物	排放濃度
廢氣	《玻璃工業大氣污染物排放標準》(GB26453-2022)	顆粒物	顆粒物≤30 mg/m ³
		SO ₂	SO ₂ ≤200 mg/m ³
		NO _x	NO _x ≤400 mg/m ³
	《秦皇島市人民政府辦公室關於執行鋼鐵等行業大氣污染物排放特別要求的通知》(2021-10)	顆粒物	顆粒物≤8 mg/m ³
		SO ₂	SO ₂ ≤40 mg/m ³
		NO _x	NO _x ≤150 mg/m ³
廢水	《污水綜合排放標準》(GB 8978-1996)三級標準	pH、COD、SS、BOD ₅ 、NH ₃ -N、動植物油	pH:6~9 COD≤500 mg/L SS≤240 mg/L BOD ₅ ≤140 mg/L NH ₃ -N≤40 mg/L 動植物油≤100 mg/L
	GB/T18920-2020《城市污水再生利用城市雜用水水質》	NH ₃ -N	NH ₃ -N≤8 mg/L

V ENVIRONMENTAL AND SOCIAL RESPONSIBILITY

I. Information on Environment

(I) Information on environmental protection of enterprises and its key subsidiaries which were classified as major pollution discharge units published by the environmental protection authorities

1. Information on pollution discharge

Major pollutants generated from the photovoltaic glass production process: dust-laden gases, and smoke, waste water and solid waste emitted from furnaces.

Table I Pollutant discharge standards currently observed by production-related subsidiaries of the Company include:

Type of pollutants	Pollutant discharge standards	Major pollutants	Discharge concentration
Exhaust	Emission Standard of Air Pollutants for Glass Industry (《玻璃工業大氣污染物排放標準》)(GB26453-2022)	Atmospheric particulate matters	Atmospheric particulate matters≤30 mg/m ³
		SO ₂	SO ₂ ≤200 mg/m ³
		NO _x	NO _x ≤400 mg/m ³
	Notice of the Office of the People's Government of Qinhuangdao City on Implementing Special Requirements for the Emission of Air Pollutants from Steel and Other Industries (《秦皇島市人民政府辦公室關於執行鋼鐵等行業大氣污染物排放特別要求的通知》)(2021-10)	Atmospheric particulate matters	Atmospheric particulate matters≤8 mg/m ³
		SO ₂	SO ₂ ≤40 mg/m ³
		NO _x	NO _x ≤150 mg/m ³
Wastewater	Integrated Wastewater Discharge Standard (《污水綜合排放標準》)(GB8978-1996) Class III	pH, COD, SS, BOD ₅ , NH ₃ -N, animal and vegetable oil	pH : 6~9 COD≤500 mg/L SS≤240 mg/L BOD ₅ ≤140 mg/L NH ₃ -N≤40 mg/L animal and vegetable oils≤100 mg/L
	GB/T18920-2020 Reuse of Urban Recycling Water – Water Quality Standard for Urban Miscellaneous Use (《城市污水再生利用城市雜用水水質》)	NH ₃ -N	NH ₃ -N≤8 mg/L

表II 列示主要污染物排放方式及分佈情況：

子公司簡稱 Subsidiary	污染物分類 Type of pollutant	特徵污染物名稱 Representative pollutant	排放方式 Way of discharge	排放口數量及分佈 Number and distribution of discharge vent
宜興新能源 Yixing New Energy	廢氣 Exhaust	顆粒物、SO ₂ 、NO _x Atmospheric particulate matters, SO ₂ , NO _x	全氧燃燒技術+窯爐煙氣除塵裝置，在煙道處增設水冷換熱器，煙氣冷卻至200℃後進入高溫布袋除塵器處理，後經50m煙囪達標排放。 Emission up to standard through 50-meter chimney after adding a water-cooled heat exchanger at the flue, and the flue gas was cooled to 200℃ and then entered the high temperature bag filter for treatment with the full-oxygen combustion technology and kiln flue gas dust removal device.	1個煙囪、排放口位於廠區內玻璃熔窯前 1 chimney, the discharge vent is located in front of the glass melting furnace in the plant
	廢水 Wastewater	pH、COD、BOD ₅ 、NH ₃ -N、SS pH, COD, BOD ₅ , NH ₃ -N, SS	生產污水經處理後再循環利用；生活污水經預處理後，經城市管網進入污水處理廠。 Production wastewater was subject to reuse after treatment; domestic sewage was channeled into the sewage treatment works via urban sewage pipeline after pre-treatment.	1個污水排放口、位於廠區內 1 sewage outlet, located in the plant
合肥新能源 Hefei New Energy	廢氣 Exhaust	顆粒物、SO ₂ 、NO _x Atmospheric particulate matters, SO ₂ , NO _x	一線：650t/d採用觸媒陶瓷濾管脫硫脫硝除塵+68m煙囪排放。 二線：650t/d採用觸媒陶瓷濾管脫硫脫硝除塵+68m煙囪排放。 Line 1: Emission of 650t/d by catalytic ceramic fiber filter tube desulfurization, denitrification and dust removal + 68-meter chimney. Line 2: Emission of 650t/d by catalytic ceramic fiber filter tube desulfurization, denitrification and dust removal + 68-meter chimney.	共用1個煙囪、排放口位於廠區內玻璃熔窯旁 Share 1 chimney, the discharge vent is located in front of the glass melting furnace in the plant
	廢水 Wastewater	pH、COD、BOD ₅ 、NH ₃ -N、SS pH, COD, BOD ₅ , NH ₃ -N, SS	生產污水經處理後再循環利用，少量排入污水管網；生活污水經預處理後，經城市管網進入污水處理廠。 Production wastewater was subject to reuse after treatment with a small proportion being discharged into the sewage pipe network; domestic sewage was channeled into the sewage treatment works via urban sewage pipeline after pre-treatment.	1個污水排放口、位於廠區內 1 sewage outlet, located in the plant
桐城新能源 Tongcheng New Energy	廢氣 Exhaust	顆粒物、SO ₂ 、NO _x Atmospheric particulate matters, SO ₂ , NO _x	320t/d採用高溫電除塵器ESP+SCR脫硝處理後，經R-SDA半乾法脫硫系統後+袋式除塵器除塵後由脫硫引風機經90米高煙囪排放。 Emission of 320t/d by the 90-meter-high chimney stack via a desulfurization induced-draft fan after being treated through the process of high temperature electrostatic precipitator ESP, the SCR denitration, the R-SDA semi-dry desulfurization system and the dust removal with a bag filter.	2個煙囪、排放口位於廠區內玻璃熔窯前 2 chimneys, the discharge vent is located in front of the glass melting furnace in the plant
	廢水 Wastewater	pH、COD、BOD ₅ 、NH ₃ -N、SS pH, COD, BOD ₅ , NH ₃ -N, SS	1200t/d採用觸媒陶瓷纖維濾管一體化乾法脫硫脫硝除塵+120m煙囪排放，已安裝在線監測設備系統。 Emission of 1,200t/d by catalytic ceramic fiber filter tube integrated dry desulfurization, denitrification and dust removal + 120-meter chimney, and an online monitoring equipment system has been installed.	1個污水排放口、位於廠區內 1 sewage outlet, located in the plant
	廢水 Wastewater	pH、COD、BOD ₅ 、NH ₃ -N、SS pH, COD, BOD ₅ , NH ₃ -N, SS	生產污水經處理後再循環利用，少量排入污水管網；生活污水經預處理後，經城市管網進入污水處理廠。 Production wastewater was subject to reuse after treatment with a small proportion being discharged into the sewage pipe network; domestic sewage was channeled into the sewage treatment works via urban sewage pipeline after pre-treatment.	1個污水排放口、位於廠區內 1 sewage outlet, located in the plant

子公司簡稱	污染物分類	特徵污染物名稱	排放方式	排放口數量及分佈
Subsidiary	Type of pollutant	Representative pollutant	Way of discharge	Number and distribution of discharge vent
北方玻璃	廢氣	顆粒物、SO ₂ 、NO _x	採用乾法脫硫+靜電除塵+SCR脫硝系統+RSDA半乾法脫硫處理後經85m煙囪排放。	2個煙囪(第一個於2018年12月14日停產、第二個於2023年6月14日停產)、排放口位於廠區內玻璃熔窯前
North Glass	Exhaust	Atmospheric particulate matters, SO ₂ , NO _x	Emission by 85-meter chimney stack after being treated through dry desulfurization, electrostatic precipitation, SCR denitration system and RSDA semi-dry desulfurization treatment.	2 chimneys (the first one was closed on 14 December 2018 and the second one was closed on 14 June 2023), the discharge vent is located in front of the glass melting furnace in the plant
	廢水	pH、COD、BOD ₅ 、NH ₃ -N、SS	生產污水經處理後再循環利用，少量排入污水管網；生活污水經處理後，排入污水管網。	1個污水排放口(於2023年6月14日停產)、位於廠區門口
	Wastewater	pH, COD, BOD ₅ , NH ₃ -N, SS	Production wastewater was subject to reuse with a small proportion being discharged into the sewage pipe network; domestic sewage was discharged into the sewage pipe network after treatment.	1 sewage outlet (closed on 14 June 2023), located at the entrance of the plant
自貢新能源	廢氣	顆粒物、SO ₂ 、NO _x	乾法脫硫+錫煤陶瓷纖維濾管除塵器工藝，煙氣處理後經90m高煙囪排出。	1個煙囪、排放口位於廠區內玻璃熔窯前
Zigong New Energy	Exhaust	Atmospheric particulate matters, SO ₂ , NO _x	Emission by 90-meter chimney stack after being treated through dry desulfurization, dust removal with catalytic ceramic fiber filter tube.	1 chimney, the discharge vent is located in front of the glass melting furnace in the plant
	廢水	pH、COD、BOD ₅ 、NH ₃ -N、SS	生產污水經處理後再循環利用，少量排入污水管網；生活污水經預處理後，經污水管網進入污水處理廠。	1個污水排放口、位於廠區內東北角
	Wastewater	pH, COD, BOD ₅ , NH ₃ -N, SS	Production wastewater was subject to reuse with a small proportion being discharged into the sewage pipe network; domestic sewage entered the sewage treatment plant via the sewage pipe network after pretreatment.	1 sewage outlet, located in the northeast corner of the plant
漳州新能源	廢氣	顆粒物、SO ₂ 、NO _x	採用高溫電除塵器+SCR脫硝處理+餘熱鍋爐+半乾法脫硫+袋式除塵經95m煙囪排放。	2個煙囪(250t/d生產線停產)、排放口位於廠區內二期650t/d生產線玻璃熔窯北側
Zhangzhou New Energy	Exhaust	Atmospheric particulate matters, SO ₂ , NO _x	Emission by 95-meter chimney after high temperature electrostatic precipitator + SCR denitration + waste heat boiler + semi-dry desulfurization + bag filter.	2 chimneys (250t/d production line was closed), the discharge vent is located in the north of the glass melting furnace (650t/d phase 2 production line) in the plant
	廢水	NH ₃ -N	生產用水循環利用；生活污水經生活污水處理站處理後，進行廠區綠化、道路澆灑。	不外排，未設置排放口
	Wastewater	NH ₃ -N	Production water was subject to reuse; domestic sewage, after being treated by the domestic sewage treatment station, was used for greening and road sprinkling in the factory area.	No external discharge, without discharge outlet

表III 列示經環保部門核定的主要污染物年度排放總量指標及報告期排放總量：

Table III The annual total discharge indicators for major pollutants as determined by the environmental protection authorities and the total discharge during the reporting period:

子公司簡稱	排污許可證編碼	污染物分類	主要污染物排放總量指標(噸/年)	報告期排放總量(噸)	超標排放情況	
Subsidiary	Code of discharge permit	Type of pollutant	Total discharge indicators of major pollutants (tonnes per year)	Total discharge during the reporting period (tonnes)	Excessive discharge	
宜興新能源 Yixing New Energy	91320282MA1MXWBJ1H001Q	廢氣 Exhaust	SO ₂	45.8	3.612	達標排放 Discharge up to standard
			顆粒物 Atmospheric particulate matters	9.39	1.091	
合肥新能源 Hefei New Energy	91340100570418775Y001P	廢氣 Exhaust	SO ₂	47.3	9.953	達標排放 Discharge up to standard
			NO _x	215.2	31.587	
桐城新能源 Tongcheng New Energy	91340881567507232G001P	廢氣 Exhaust	SO ₂	314.81	10.371	達標排放 Discharge up to standard
			NO _x	536.13	50.037	
			顆粒物 Atmospheric particulate matters	66.10	2.156	
北方玻璃 North Glass	9113030023599471671001P	廢氣 Exhaust	SO ₂	60.86	2.816	達標排放 Discharge up to standard
			NO _x	228.23	19.471	
			顆粒物 Atmospheric particulate matters	12.17	1.535	
自貢新能源 Zigong New Energy	91510300MA67NRDD2F001P	廢氣 Exhaust	SO ₂	72.40	3.071	達標排放 Discharge up to standard
			NO _x	160.40	31.395	
			顆粒物 Atmospheric particulate matters	22.41	4.457	
漳州新能源 Zhangzhou New Energy	91350600796053991E001P	廢氣 Exhaust	顆粒物 Atmospheric particulate matters	40.09	1.17	達標排放 Discharge up to standard
			SO ₂	93.74	27.24	
			NO _x	309.48	113.30	

2. 防治污染設施的建設和運行情況

本公司在日常生產經營中，建立了較為完備的污染防治設施，並持續加強環保設施建設和運維管理。各子公司通過不斷改進工藝技術，降低能耗和污染物排放水平，提高能源利用效率，實現清潔生產。

主要措施包括：玻璃生產線採用天然氣作為燃料，通過改進燃燒方式進一步降低能耗和污染物排放，實施清潔生產。加強脫硫脫硝除塵等環保設施運行管理，確保環保設施處於良好運行狀態，保證脫硫脫硝除塵效率，減少SO₂、氮氧化物和煙塵的排放。通過採用富氧燃燒技術，改進助燃風口，熱修蓄熱室，加強窯體保溫，合理調整生產工藝參數等多項措施，以減少天然氣使用量，降低燃料成本和SO₂、NO_x排放量。

公司通過層層落實環保責任，嚴格執行國家、地方環保排放標準要求，保證環保設施有效運行，發現問題及時採取措施整改到位。

3. 建設項目環境影響評價及其他環境保護行政許可情況

本公司所屬各單位生產線均於建設期開展項目環境影響評價並取得當地環保部門的批覆。宜興新能源《太陽能裝備用光伏電池封裝材料一期項目》(中宜環科環許[2023]3號)環境影響報告書於2023年3月13日取得宜興環保科技工業園管理委員會的批覆；《雙玻組件用背板玻璃深加工技術改造項目》(中宜環科環許[2023]8號)環境影響報告表於2023年6月15日取得宜興環保科技工業園管理委員會的批覆。

2. Construction and operation of pollution prevention and control facilities

In the ordinary course of production and operation, the Company has formulated well-equipped pollution prevention and control facilities to enhance the construction of environmental protection facilities and the operation and maintenance management thereof on a continuous basis. Each subsidiary reduces energy consumption and pollutant discharges, improves energy utilization efficiency and achieves clean production in virtue of incessant improvement in processing technology.

Major measures adopted includes: All production lines are fueled by natural gas and further reduction of energy consumption and pollutant discharges is achieved by improving combustion method, thus implementing clean production. In addition to strengthening operation and management of environmental protection facilities for desulphurization, denitration and dedusting to ensure sound operation conditions of the environmental protection facilities, guarantee high efficiency of desulphurization, denitration and dedusting and reduce emission of SO₂, NO_x and smoke dust, the Company takes a range of measures to reduce utilization of natural gas, cut the cost of fuel and decrease emission of SO₂ and NO_x. Relevant measures included the adoption of oxygen-enriched combustion technology, improvement in the air vent of the combustion fan, hot repair for the regenerator, heat preservation for the furnace wall and reasonable adjustments of certain parameters in the manufacturing processing.

The Company has strictly implemented the requirements of national and local environmental protection emission standards through the performance of environmental protection responsibilities at all level to ensure the effective operation of environmental protection facilities. When problems are found, timely measures are taken to correct them.

3. Environmental effect assessment of construction projects and other environment protection administrative permits

All subsidiaries of the Company have carried out environmental effect assessment for projects in production lines during the construction period and obtained the approval from the local environmental protection authorities. Yixing New Energy obtained the approval from Yixing Environmental Science and Technology Industrial Park Administration Committee (Zhong Yi Huan Ke Huan Xu [2023] No. 3) on 13 March 2023 for the phase I project of photovoltaic cell encapsulating material for solar equipment; and obtained the approval from Yixing Environmental Science and Technology Industrial Park Administration Committee (Zhong Yi Huan Ke Huan Xu [2023] No. 8) on 15 June 2023 for the Deep Processing Technology Transformation Project for Backplate Glass Used in Double-glass Modules.

4. 突發環境事件應急預案

公司及所屬各生產單位按照《突發環境事件應急預案管理辦法》和《國家突發環境事故應急預案》的相關要求，結合生產工藝、產污環節及環境風險分析，編製並修訂完善了相應的《突發環境事件應急預案》，組織開展專家評審，並按照規定報屬地環保部門備案。

本報告期，公司及所屬各生產單位均未發生重大突發環境事件。各子公司累計組織開展突發環境事件應急演練4次。

5. 環境自行監測方案

按照《中華人民共和國環境保護法》第四十二條、第五十五條及環境保護部印發《關於實施工業污染源全面達標排放計劃的通知》(環監[2016]172號)、《排污單位自行監測技術指南總則》等法律法規要求，本公司及子公司定期委託有資質的第三方監測機構對廢水、廢氣和噪聲源進行監測。相關生產線已安裝污染源在線監測設施，監測數據包括煙氣流速、溫度、壓力、SO₂、NO_x、顆粒物等。桐城新能源已在企業醒目位置安裝LED電子顯示屏，實時公開大氣污染物排放狀況，自貢新能源已在企業官網公開污染物排放狀況，接受社會監督。

6. 報告期內因環境問題受到行政處罰的情況

報告期內未因環境問題受到行政處罰。

7. 其他應當公開的環境信息

不適用

4. Contingency plan for environmental emergency

The Company and its production subsidiaries formulated their respective Contingency Plan for Environmental Emergency in light of the production process, pollutant generation aspects and environmental risk analysis and in accordance with the relevant provisions under the Administrative Measures on Contingency Plan for Environmental Emergency (《突發環境事件應急預案管理辦法》) and the National Environmental Emergency Plan (《國家突發環境事故應急預案》). They also organized expert reviews over the Contingency Plan and filed the same with local environmental protection authorities as required.

During the reporting period, no material contingent environmental events occurred in the Company and its production subsidiaries. The subsidiaries organised a total of four emergency drills for environmental contingency.

5. Environment self-monitoring program

In accordance with Articles 42 and 55 of the Environmental Protection Law, the Notice on Implementation of Total Emission Reduction Plan for Industrial Pollution Sources (Huan Jian [2016] No. 172) (《關於實施工業污染源全面達標排放計劃的通知》(環監[2016]172號)) and the General Rules for Technical Guidance on Self-Monitoring of Pollutant Discharging Organizations (《排污單位自行監測技術指南總則》) issued by the Ministry of Environmental Protection, and other laws and regulations, the Company and its subsidiaries engaged competent third-party monitoring agencies to monitor the wastewater, waste gas and noise on a regular basis. Relevant production lines have been equipped with online pollutant source detection facilities to detect the flow velocity, temperature and pressure of fume, SO₂, NO_x, particulate matters, etc. Tongcheng New Energy has installed LED electronic displays in prominent positions of the enterprise, disclosing the emission status of atmospheric pollutants in real time. Zigong New Energy has disclosed the emission status of pollutants on the enterprise's official website, putting its emission status under social supervision.

6. Administrative penalties imposed for environmental problems during the reporting period

During the reporting period, the Company was not subject to administrative penalties imposed for environmental problems.

7. Other disclosable environmental information

N/A

(二) 重點排污單位之外的公司環保情況說明

1. 因環境問題受到行政處罰的情況

不適用

2. 參照重點排污單位披露其他環境信息

不適用

3. 未披露其他環境信息的原因

不適用

4. 其他說明

全資子公司洛陽新能源太陽能光伏電池封裝材料項目於2022年9月14日開工建設，目前處於建設期，尚未建成投產。該項目環境影響報告書於2022年8月10日已獲得河南省生態環境廳的批覆(豫環審[2022]51號)。

(三) 報告期內披露環境信息內容的後續進展或變化情況的說明

不適用

(II) Description of the environmental protection situation of companies other than key pollutant discharging units

1. *Administrative penalties imposed for environmental problems*

N/A

2. *Disclosure of other environmental information with reference to major pollution discharge units*

N/A

3. *Reasons for non-disclosure of other environmental information*

N/A

4. *Other explanation*

The solar photovoltaic cell packaging materials project of the wholly-owned subsidiary Luoyang New Energy commenced on 14 September 2022, is currently under construction, and has not been completed and put into operation yet. The environmental impact report of the project was approved by the Department of Ecology and Environment of Henan Province on 10 August 2022 (Yu Huan Shen [2022] No. 51).

(III) Explanation on the follow-up plans or subsequent changes on the disclosure of environmental information during the reporting period

N/A

(四) 有利於保護生態、防治污染、履行環境責任的相關信息

公司認真貫徹落實國家、省市環境保護政策法規，積極響應相關產業政策，以綠色發展為引領，在確保各項排放指標穩定達標的前提下，堅持走低消耗、高效率、可循環、少排放的新型企業成長道路。通過嚴格管理、持續改進、管理創新，推進公司環保水平提升，實現企業的可持續發展。

公司環境保護委員會和生態環境保護領導小組，負責履行全公司環境保護管理職責，組織制定公司環境保護發展戰略、規章制度和 work 規劃，並對本公司環境保護工作實施監督、檢查和考核。公司已制定了《生態環境保護責任制度》、《環境保護管理實施細則》、《生態環境保護管理制度》、《生態環境保護責任目標考核管理制度》、《能源節約與生態環境保護監督管理制度》、《環境突發事件應急管理辦法》、《環境突發事件報告管理辦法》及《污染防治設施運行管理制度》等規章制度，並持續加強環境保護重點工作。

(IV) Relevant information conducive to protecting ecology, preventing pollution, and fulfilling environmental responsibilities

The Company earnestly implemented the national, provincial and municipal environmental protection policies and regulations, and actively responded to relevant industrial policies. Under the guidance of green development and the premise of ensuring the fulfillment of the various emission standards in a stable manner, the Company follows through the new enterprise growth path featuring low energy consumption, high efficiency, recyclable and less emission. The Company aims to promote its environmental protection capacity and achieve sustainable development through strict management, continuous improvement, and innovation in management.

The Company's Environmental Protection Committee and the Ecological Environmental Protection Supervision Leading Group are responsible for performing the Company's environmental protection management duties, organizing the formulation of the Company's environmental protection development strategies, rules and regulations and work plans, and supervising, inspecting and evaluating the Company's environmental protection work. At the same time, Ecological and Environmental Protection Responsibility System, Environmental Protection Management Implementation Rules, Ecological and Environmental Protection Management Measures, Responsibility Target Assessment and Management System of Ecological and Environmental Protection, Energy Conservation and Ecological Environmental Protection Supervision and Management System, Environmental Emergency Management Measures, Environmental Emergency Reporting Management Measures, Pollution Prevention and Control Facilities Operation and Management System and other related rules and systems were prepared and published, and key work for environmental protection were continuously strengthened.

(五) 在報告期內為減少其碳排放所採取的措施及效果

本報告期，公司與所屬各子公司簽訂了《2023年生態環保、能源節約承包責任書》，制定並印發了《2023年生態環保工作要點》及《2023年安全環保培訓計劃》等有關文件，持續督促指導各生產企業積極開展污染防治工作，加大環保投入。報告期累計環保投入約2,399.01萬元。

積極響應國家「碳達峰、碳中和」政策，提升綠色低碳發展水平，率先推動行業碳減排工作。公司於合肥新能源生產基地建成了行業首套玻璃熔窯二氧化碳捕集與提純綠色減排示範項目，該項目以玻璃熔窯煙氣中35%濃度的二氧化碳為原料，經煙氣處理、二氧化碳捕集、壓縮、精餾和液化，可製成純度為99.99%的液態二氧化碳。項目投產後，可年產5萬噸液態二氧化碳，產品質量達到國家食品級標準。

全面提升分佈式光伏發電、窯爐高溫煙氣餘熱發電系統等清潔能源的應用能力，積極推進循環經濟和能源節約。截至報告期末，公司在各生產基地已建成窯爐餘熱發電站4座，光伏發電站5座。2023年上半年累計餘熱發電量為4,226.63萬千瓦時，光伏發電量為1,491.48萬千瓦時，累計總發電量為5,718.11萬千瓦時，相當於節約7,027.56噸標準煤，相應可減少二氧化碳(CO₂)排放約40,508.81噸。

二. 鞏固拓展脫貧攻堅成果、鄉村振興等工作具體情況

不適用

(V) Measures taken to reduce carbon emissions during the reporting period and the effects thereof

During the reporting period, the Company and its subsidiaries entered into the 2023 Responsibility Letter for Contracting Ecological, Environmental Protection and Energy Conservation (《2023年生態環保、能源節約承包責任書》), formulated and issued the Key Points of the Ecological and Environmental Protection Work in 2023 (《2023年生態環保工作要點》) and the Training Plan of the Safety and Environmental Protection Work in 2023 (《2023年安全環保培訓計劃》) and other relevant documents, and continued to supervise and guide the production subsidiaries to actively carry out pollution prevention and control work, and increase investment in environmental protection. The accumulated investment in environmental protection during the reporting period was approximately RMB23,990,100.

The Company actively responded to the national policy of "Carbon Emission Peak and Carbon Neutrality", improved the level of green and low-carbon development, and took the lead in promoting carbon emission reduction in the industry. The Company has built the industry's first carbon dioxide capture, collection and purification green emission reduction demonstration project of glass furnace at Hefei New Energy Production Base. This project uses 35% concentration of carbon dioxide in the smoke of the glass furnace as the raw material and makes it into liquid carbon dioxide with a purity of 99.99% through smoke treatment, carbon dioxide capture and collection, compression, distillation and liquefaction. After the project is put into operation, it can produce 50,000 tons of liquid carbon dioxide with the product quality meeting the national food grade standards.

The Company comprehensively improved the application capabilities of clean energy such as distributed photovoltaic power generation and furnace high-temperature flue gas residual heat power generation system, and actively promoted circular economy and energy conservation. As of the end of the reporting period, the Company has built four furnace residual heat power stations and five photovoltaic power stations in various production bases. In the first half of 2023, the cumulative residual heat power generation was approximately 42,266,300 kWh, and photovoltaic power generation was approximately 14,914,800 kWh, making the total power generation amounting to 57,181,100 kWh, equivalent to saving 7,027.56 tons of standard coal, and correspondingly reducing the carbon dioxide (CO₂) emissions by approximately 40,508.81 tons.

II. Particulars of Consolidating and Expanding the Achievements of Poverty Alleviation and Rural Revitalization, etc.

N/A

第六節 重要事項

一、承諾事項履行情況

- (一) 公司實際控制人、股東、關聯方、收購人以及公司等承諾相關方在報告期內或持續到報告期內的承諾事項

VI SIGNIFICANT EVENTS

I. PERFORMANCE OF UNDERTAKINGS

- (I) Commitments of commitment-relevant parties including the Company's de facto controllers, shareholders, related parties, acquirers and the Company during or until the reporting period

承諾背景	承諾類型	承諾方	承諾內容	承諾時間及期限	是否有履行期限	是否及時嚴格履行	如未能及時履行應說明未完成履行的具體原因	如未能及時履行應說明下一步計劃
Background of commitment	Type of commitment	Party of commitment	Content of commitment	Date and term of commitment	Whether there is time limit for performance	Whether there is performed strictly in a timely manner	Specific reasons for any delay in performance	Subsequent plan in case of any delay in performance
與重大資產重組相關的承諾	解決同業競爭	洛玻集團、中國建材集團、凱盛礦產、中研院、國際工程、凱盛科技集團	2017年重大資產重組。洛玻集團、中國建材集團、凱盛礦產、中研院、國際工程、凱盛科技集團承諾未來將不直接或間接從事與本次交易完成後凱盛新能或其下屬全資或控股子公司主營業務相同或相近的業務，以避免對凱盛新能的生產經營構成可能的直接或間接業務競爭。	2017年2月7日	否	是		
Commitments on major asset restructuring	Limiting horizontal competition	CLFG, CNBMG, Triumph Mineral, CNBM Research Institute, International Engineering and Triumph Technology Group	In terms of the 2017 major asset restructuring, CLFG, CNBMG, Triumph Mineral, CNBM Research Institute, International Engineering and Triumph Technology Group undertook that they would not directly or indirectly engage in any business that is the same as or similar to the main business of Triumph New Energy or its wholly-owned or controlled subsidiaries after the completion of the transaction, to avoid possible direct or indirect business competition for the production and operation of Triumph New Energy.	7 February 2017	No	Yes		
	解決關聯交易	洛玻集團、凱盛礦產、中研院、國際工程、凱盛科技集團、宜興環保科技、協鑫集成、中國建材集團	2017年重大資產重組。洛玻集團、凱盛礦產、中研院、國際工程、凱盛科技集團、宜興環保科技、協鑫集成、中國建材集團承諾：將盡量避免或減少與本次交易完成後本公司(包括本公司現在及將來所控制的企業)之間產生關聯交易事項，對於不可避免發生的關聯業務往來或交易，依法履行信息披露義務。	2017年2月7日	否	是		
	Limiting related party transaction	CLFG, Triumph Mineral, CNBM Research Institute, International Engineering, Triumph Technology Group, Yixing Environmental Technology, GCL System Integration and CNBMG	In terms of the 2017 major asset restructuring, CLFG, Triumph Mineral, CNBM Research Institute, International Engineering, Triumph Technology Group, Yixing Environmental Technology, GCL System Integration and CNBMG committed to avoid or minimize related party transactions with the Company (including enterprises controlled by the Company at present or in the future) upon the completion of the transaction. For inevitable related business or transaction, the obligation for information disclosure should be fulfilled in accordance with laws.	7 February 2017	No	Yes		

承諾背景	承諾類型	承諾方	承諾內容	承諾時間及期限	是否有履行期限	是否及時嚴格履行	如未能及時履行應說明未完成履行的具體原因	如未能及時履行應說明下一步計劃
Background of commitment	Type of commitment	Party of commitment	Content of commitment	Date and term of commitment	Whether there is time limit for performance	Whether commitment is performed strictly in a timely manner	Specific reasons for any delay in performance	Subsequent plan in case of any delay in performance
與再融資相關的承諾	其他	中國建材集團、凱盛科技集團、洛玻集團	2020年非公開發行，中國建材集團、凱盛科技集團、洛玻集團關於非公開發行A股股票攤薄即期回報採取填補措施的承諾：1、不越權干預凱盛新能經營管理活動，不侵佔凱盛新能利益。2、如違反上述承諾或拒不履行上述承諾給凱盛新能或其股東造成損失的，中國建材集團、凱盛科技集團、洛玻集團同意根據法律、法規及證券監管機構的有關規定承擔相應法律責任。	2020年12月30日	否	是		
Commitments on refinancing	Others	CNBMG, Triumph Technology Group and CLFG	In terms of the 2020 non-public issuance of shares, CNBMG, Triumph Technology Group and CLFG's commitments on the dilution of current returns and taking remedial measures with respect to the non-public issuance of A shares: 1. not to interfere with the operation and management activities of Triumph New Energy beyond the Company's authority, and not to encroach on the interests of Triumph New Energy. 2. If CNBMG, Triumph Technology Group and CLFG violate or refuse to fulfill the above commitments and cause losses to Triumph New Energy or its shareholders, CNBMG, Triumph Technology Group and CLFG agree to bear corresponding legal liabilities according to laws, regulations and relevant provisions of the securities regulatory authorities.	30 December 2020	No	Yes		
	股份限售	凱盛科技集團	2020年非公開發行，凱盛科技集團關於股份鎖定期承諾：1、通過本次非公開發行取得凱盛新能股份，自本次非公開發行結束之日起三十六個月內將不以任何方式轉讓。2、自本次非公開發行結束之日起十八個月內，承諾將不以任何方式減持本次非公開發行前所持凱盛新能股份，亦不存在任何減持凱盛新能股份計劃。3、自本次非公開發行結束之日起至股份鎖定期屆滿之日止，就所持凱盛新能股票，由於分配股票股利、資本公積轉增股本等形式所衍生取得的股份亦應遵守上述約定。4、若本承諾函與證券監管機構的最新監管意見不相符，將根據相關證券監管機構的監管意見進行相應調整。5、上述鎖定期屆滿後，上述股份的轉讓和交易將按照中國證券監督管理委員會及上海證券交易所的有關規定執行，將遵守本承諾函所作承諾及中國法律法規關於短線交易、內幕交易及信息披露等相關規定。6、若因凱盛科技集團違反本承諾函項下承諾內容而導致凱盛新能及其他股東受到損失的，願意依法承擔相應的賠償責任。	2021年1月20日	是	是		

承諾背景	承諾類型	承諾方	承諾內容	承諾時間及 期限	是否有履行 期限	是否及時嚴格 履行	如未能及時履行應 說明未完成履行的 具體原因	如未能及時履行 應說明下一步 計劃
Background of commitment	Type of commitment	Party of commitment	Content of commitment	Date and term of commitment	Whether there is time limit for performance	Whether commitment is performed strictly in a timely manner	Specific reasons for any delay in performance	Subsequent plan in case of any delay in performance
	Restricting share transfer	Triumph Technology Group	In terms of the 2020 non-public issuance of shares, Triumph Technology Group undertakes below in relation to the lock-up period of the A shares that: 1. It will not transfer any shares of Triumph New Energy obtained through the non-public issuance in any way within 36 months from the completion of the non-public issuance. 2. It will not in any way dispose of the shares of Triumph New Energy held by it, nor does it have any plan to dispose of the shares of Triumph New Energy, within 18 months from the date of the completion of this non-public issuance. 3. From the completion date of the non-public issuance until the expiry date of the lock-up period, the shares derived and obtained due to the distribution of dividend and conversion of capital reserves to share capital by virtue of the holding of the shares of Triumph New Energy shall also comply with the above arrangement. 4. For any inconsistency between the undertaking letter and the latest regulatory opinions from securities regulatory authorities, it is agreed that respective adjustments of the undertaking based on the regulatory opinions from relevant securities regulatory authorities shall be made. 5. Upon the expiry of the aforesaid lock-up period, the transfer and trading of the aforesaid shares shall be carried out in accordance with the relevant regulations of the China Securities Regulatory Commission and the Shanghai Stock Exchange and shall comply with the undertakings set out in the undertaking letter and the relevant requirements of the PRC laws and regulations in relation to short term trading, insider trading and information disclosure. 6. If Triumph New Energy and other shareholders suffer losses as a result of any breach of the undertakings as set out in the undertaking letter by Triumph Technology Group, it is willing to undertake relevant responsibilities of repayment in accordance with the law.	20 January 2021	Yes	Yes		

二. 報告期內控股股東及其他關聯方非經營性佔用資金情況	II. EMBEZZLEMENT OF NON-OPERATING FUNDS BY THE CONTROLLING SHAREHOLDERS AND OTHER RELATED PARTIES DURING THE REPORTING PERIOD
不適用	N/A
三. 違規擔保情況	III. ILLEGAL GUARANTEE
不適用	N/A
四. 中期報告審計情況	IV. AUDIT STATUS FOR INTERIM REPORT
不適用	N/A
五. 上年年度報告非標準審計意見涉及事項的變化及處理情況	V. CHANGES AND HANDLING OF MATTERS INVOLVED IN NON-STANDARD AUDIT OPINION IN THE ANNUAL REPORT OF THE PREVIOUS YEAR
不適用	N/A
六. 破產重整相關事項	VI. BANKRUPTCY AND RESTRUCTURING
不適用	N/A
七. 重大訴訟、仲裁事項	VII. MAJOR LITIGATION AND ARBITRATION
本報告期公司無重大訴訟、仲裁事項	The Company did not have material litigation and arbitration during the reporting period
八. 本公司及其董事、監事、高級管理人員、控股股東、實際控制人涉嫌違法違規、受到處罰及整改情況	VIII. PUNISHMENT OR RECTIFICATION ON THE COMPANY AND ITS DIRECTORS, SUPERVISORS, SENIOR MANAGEMENT, CONTROLLING SHAREHOLDERS, AND DE FACTO CONTROLLER
不適用	N/A
九. 報告期內本公司及其控股股東、實際控制人誠信狀況的說明	IX. EXPLANATION OF THE CREDIBILITY OF THE COMPANY, ITS CONTROLLING SHAREHOLDERS AND DE FACTO CONTROLLER DURING THE REPORTING PERIOD
不適用	N/A

十. 關連交易及重大關聯交易

(一) 持續關連交易及與日常經營相關的關聯交易

1. 已在臨時公告披露且後續實施無進展或變化的事項

事項概述

查詢索引

2021年2月9日，本公司2021年第一次臨時股東大會審議通過了本公司與中國建材集團的《玻璃產品買賣框架協議》、《原材料買賣框架協議》、《技術服務框架協議》、《工程施工設備採購安裝框架協議》、《備品備件買賣框架協議》、與凱盛科技集團的《產品買賣框架協議》、與中國建材財務公司的《金融服務框架協議》及其年度上限。本公司及其附屬公司將於2021-2023年與關聯方在年度交易上限內持續進行上述協議項下的交易。

2022年12月30日，經公司2022年第三次臨時股東大會審議通過了本公司將《工程施工設備採購安裝框架協議》於2022年度及2023年度的預計交易金額上限分別調整為330,000萬元及370,000萬元；將《技術服務框架協議》於2022年度及2023年度的預計交易金額上限分別調整為2,100萬元及2,000萬元；將《原材料買賣框架協議》於2022年度及2023年度的預計交易金額上限分別調整為120,000萬元及200,000萬元。

2020年12月2日臨
2020-032號、2021
年2月9日臨2021-01
號、<http://www.sse.com.cn>、<http://www.hkexnews.hk>

2022年11月23日臨
2022-052、2022
年12月30日臨
2022-059、<http://www.sse.com.cn>、<http://www.hkexnews.hk>

X. CONNECTED TRANSACTIONS AND MATERIAL RELATED PARTY TRANSACTIONS

(I) Continuous connected transactions and related party transactions relating to daily operations

1. *Events which have been disclosed in the temporary announcement with no further development or change in subsequent implementation*

Overview of Events

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On 9 February 2021, the following were considered and approved by the 2021 first extraordinary general meeting of the Company: the Sale and Purchase of Glass Products Framework Agreement, the Sale and Purchase of Raw Materials Framework Agreement, the Technical Services Framework Agreement, the Engineering Equipment Procurement and Installation Framework Agreement, the Sale and Purchase of Spare Parts Framework Agreement by and between the Company and CNBMG; the Sale and Purchase of Products Framework Agreement by and between the Company and Triumph Technology Group; and the Financial Service Framework Agreement by and between the Company and CNBMG Finance Co., Ltd. and the Annual Caps thereof. The Company and its subsidiaries will continue to conduct transactions with the related parties under the above agreements within the annual transaction cap from 2021 to 2023.

On 30 December 2022, the 2022 third extraordinary general meeting of the Company considered and approved the adjustment of the expected transaction amount cap of the Engineering Construction Equipment Procurement and Installation Framework Agreement to RMB3,300 million and RMB3,700 million for 2022 and 2023, respectively; the adjustment of the expected transaction amount cap of the Technical Services Framework Agreement to RMB21 million and RMB20 million for 2022 and 2023, respectively; the adjustment of the expected transaction amount cap of the Sale and Purchase of Raw Materials Framework Agreement to RMB1,200 million and RMB2,000 million in 2022 and 2023, respectively.

Announcement Lin No. 2020-032 on 2 December 2020, Announcement Lin No. 2021-01 on 9 February 2021 at <http://www.sse.com.cn> and <http://www.hkexnews.hk>

Announcement Lin No. 2022-052 on 23 November 2022, Announcement Lin No. 2022-059 on 30 December 2022 at <http://www.sse.com.cn> and <http://www.hkexnews.hk>

(1) 截至2023年6月30日止，上述持續關連交易及日常關聯交易於本報告期內實際交易額見下表，持續關連交易及日常關聯交易根據該等交易的相關框架協議條款執行，且交易總金額均控制在年度上限以內。

(1) As of 30 June 2023, the following table set out the actual transaction amounts of the above continuous connected transactions and ordinary related party transactions during the reporting period. The continuous connected transactions and ordinary related party transactions were carried out in accordance with the terms of relevant framework agreements of these transactions, and all transaction amounts were controlled within the annual caps.

序號	交易方	關連關係／關聯關係	交易內容	交易定價原則	2023年預計	2023年1-6月實際發生
					交易金額上限(萬元)	的交易金額(萬元)
Number	Party	Connected relationship/ related relationship	Content of transactions	Principle of trade pricing	Expected Cap for trade amount for 2023 (Unit: 0'000)	Trade amount actually incurred from January to June 2023 (Unit: 0'000)
1	中國建材集團	實際控制人	本公司及其附屬公司向中國建材集團及其附屬公司銷售超薄玻璃、光伏玻璃、設施農業玻璃及玻璃深加工產品等	交易價格按照交易當時的市場價格確定。且不低於供應方向獨立第三方提供相同或類似產品的價格。	87,000	4,399
	CNBMG	De facto controller	The Company and its subsidiaries sold ultra-thin glass products, photovoltaic glass, facilities agricultural glass and deep processing of glass etc. to CNBMG and its subsidiaries	Transaction price is determined subject to the market price at that time and should not be lower than the price of such same or similar products provided by the supplier to an independent third party.	87,000	4,399
2	中國建材集團	實際控制人	中國建材集團及其附屬公司向本公司及其附屬公司供應純鹼、硅砂等大宗原材料	交易價格按照交易當時的市場價格確定。且不高於供應方向獨立第三方提供相同或類似產品的價格。	200,000	70,737
	CNBMG	De facto controller	CNBMG and its subsidiaries provided the bulk raw materials such as sodium carbonate and silica sand to the Company and its subsidiaries	Transaction price is determined subject to the market price at that time and should not be higher than the price of such same or similar products provided by the supplier to an independent third party.	200,000	70,737
3	中國建材集團	實際控制人	中國建材集團及其附屬公司向本公司附屬公司提供技術服務	如有國家定價，則執行國家定價；如無適用的國家定價，則按市場價格確定；且不高於提供方向獨立第三方提供同類或相同工程技術服務收取的費用。	2,000	765
	CNBMG	De facto controller	CNBMG and its subsidiaries provided the subsidiaries of the Company with technical service	Should there be a State price, such State price should be implemented. Should there be no applicable State price, market price shall prevail and not be higher than the fee(s) charged for the similar or same engineering technical service provided by the supplier to an independent third party.	2,000	765
4	中國建材集團	實際控制人	中國建材集團及其附屬公司向本公司及其附屬公司提供提供工程設備材料、建築施工及設備安裝等	交易價格按照交易當時的市場價格確定。且不高於供應方向獨立第三方提供同類或相同工程設備材料及安裝所收取的價格。	370,000	5,869
	CNBMG	De facto controller	CNBMG and its subsidiaries provided the Company and its subsidiaries with engineering equipments and materials and building construction and equipment installation etc.	Transaction price is determined subject to the market price at that time and should not be higher than the price charged for such similar or same engineering equipment, materials and installation provided by the supplier to an independent third party.	370,000	5,869
5	中國建材集團	實際控制人	中國建材集團及其附屬公司為本公司及其附屬公司提供備品備件	交易價格按照交易當時的市場價格確定。且不高於供應方向獨立第三方提供相同或類似產品的價格。	4,800	1,350
	CNBMG	De facto controller	CNBMG and its subsidiaries provided the Company and its subsidiaries with spare parts	Transaction price is determined subject to the market price at that time and should not be higher than the price of such same or similar products provided by the supplier to an independent third party.	4,800	1,350

序號	交易方	關連關係/關聯關係	交易內容	交易定價原則	2023年預計 交易金額上限(萬元)	2023年1-6月實際發生 的交易金額(萬元)
Number	Party	Connected relationship/ related relationship	Content of transactions	Principle of trade pricing	Expected Cap for trade amount for 2023 (Unit: 0'000)	Trade amount actually incurred from January to June 2023 (Unit: 0'000)
6	凱盛科技集團	股東	凱盛科技集團及其附屬公司向本公司及其附屬公司提供浮法玻璃產品和包裝箱	交易價格按照交易當時的市場價格確定；且不高於供應方向獨立第三方提供相同或類似產品的價格。	92,000	1,222
	Triumph Technology Group	Shareholder	Triumph Technology Group and its subsidiaries supplied float glass products and packaging boxes to the Company and its subsidiaries	Transaction price is determined subject to the market price at that time and should not be higher than the price of such same or similar products provided by the supplier to an independent third party.	92,000	1,222
7	中國建材財務公司	實際控制人的附屬公司	中國建材財務公司向本公司提供存款服務	存款利率應不得低於：(1)中國人民銀行同期同品種存款基準利率；(2)同期同等條件下提供方支付予中國建材集團除本公司之外的其他成員公司同類存款的利率；(3)同期同等條件下中國一般商業銀行及中國股份制商業銀行就同類存款向本公司提供的利率。	70,000	24,007.36
	CNBM Finance Company	Subsidiary of de facto controller	CNBM Finance Company provided the Company with deposit service	The interest rates for the deposits shall not be lower than (i) the benchmark interest rate specified by the PBOC for the deposit of the same category during the same period; (ii) the interest rate paid by the Provider for deposits of the same type placed by the members of the CNBMG (other than the Company) during the same period under the same conditions; and (iii) the interest rate for deposits of the same type offered by the PRC general commercial banks and the PRC joint-stock commercial banks to the Company during the same period under the same conditions.	70,000	24,007.36
			中國建材財務公司向本公司提供貸款服務	貸款利率應不得高於：(1)中國人民銀行同期同品種貸款基準利率；(2)同期同等條件下本公司就類似貸款向中國建材集團除本集團之外其他成員公司收取的利率；(3)同期同等條件下中國一般商業銀行及中國股份制商業銀行就類似貸款向本集團收取的利率。	36,980	1,000
			CNBM Finance Company provided the Company with loan service	The interest rates for the loans shall not be higher than (i) the benchmark interest rate specified by the PBOC for the deposit of the same category during the same period; (ii) the interest rate for similar loans charged by the Company to the members of CNBMG (other than the Group) during the same period under the same conditions; and (iii) the interest rate charged by the PRC general commercial banks and the PRC joint-stock commercial banks to the Group for similar loans during the same period under the same conditions.	36,980	1,000
			中國建材財務公司向本公司提供其他金融服務	提供金融服務費用應不得高於：(1)同期同等條件下提供方就同類金融服務向中國建材集團除本公司之外其他成員公司收取之費用；及(2)同期同等條件下中國一般商業銀行及中國股份制商業銀行就同類金融服務向本公司收取之費用。	2,000	0
			CNBM Finance Company provided the Company with other financial services	Such service fees shall not be higher than (i) the fees charged by the Provider to members of CNBMG (other than the Company) for providing financial services of the same type during the same period under the same conditions; and (ii) the fees charged to the Company by the PRC general commercial banks and the PRC joint stock commercial banks for financial services of the same type during the same period under the same conditions.	2,000	0

(2) 2022年12月29日，本公司與凱盛科技集團簽署《股權託管協議》，凱盛科技集團將其持有的凱盛玻璃控股100%股權委託本公司進行管理。託管費為人民幣30萬元/月，託管期為1年。本報告期內確認相關託管服務收入1,698,113.22元。

(3) 2023年3月29日，本公司與凱盛科技集團簽署《金融服務框架協議》，由凱盛科技集團為本公司於2023年度內提供融資擔保本金額度累計不超過人民幣3.15億元、資金代付本金額度累計不超過人民幣20億元，協議有效期至2023年12月31日為止。

本公司與凱盛科技集團之金融服務為關連人士提供的財務資助，且本公司並無提供任何資產抵押，根據聯交所上市規則，獲豁免遵守申報、公告及獨立股東批准。根據上交所上市規則，本公司與凱盛科技集團之金融服務構成財務資助性質的日常關聯交易，獲豁免履行股東大會審議程序。

報告期內，《金融服務框架協議》項下交易年度實際融資擔保發生金額累計為0元，擔保餘額0元，實際資金代付金額累計為0元。

(2) On 29 December 2022, the Company and Triumph Technology Group entered into the Equity Custody Agreement, whereby Triumph Technology Group entrusted the management of 100% equity interest in Triumph Glass Holding to the Company. The entrustment fee is RMB300,000 per month, with a term of 1 year. During the reporting period, a revenue of RMB1,698,113.22 was recognized from the relevant custody services.

(3) On 29 March 2023, the Company and Triumph Technology Group entered into the Financial Service Framework Agreement, pursuant to which, Triumph Technology Group provided the Company with the cumulative principal amount of the financing guarantee and payment on behalf of the Group in 2023 not more than RMB315 million and RMB2,000 million, respectively, with the term of validity ended on 31 December 2023.

The financial services between Triumph Technology Group and the Company represent the financial assistance provided by connected person, and the Company did not have any pledge of assets in this regard. Pursuant to the Hong Kong Listing Rules, they are exempted from the reporting, announcement and independent shareholders' approval requirements. Pursuant to the Shanghai Listing Rules, the financial services provided by Triumph Technology Group to the Company constitute ordinary related party transactions with financial assistance in nature and are exempted from fulfilling the approval procedures at the general meeting.

During the reporting period, the actual incurred amounts of financing guarantee, the balance of the guarantee and payment on behalf of the Group during the transaction year under the Financial Services Framework Agreement were RMB0, RMB0 and RMB0, respectively.

(二) 資產收購或股權收購、出售發生的關聯交易	(II) Related transactions due to acquisition or disposal of assets or equities
不適用	N/A
(三) 共同對外投資的重大關聯交易	(III) Significant related party transactions on the joint external investment
不適用	N/A
(四) 關聯債權債務往來	(IV) Claims and liabilities between related parties
不適用	N/A
(五) 公司與存在關聯關係的財務公司、公司控股財務公司與關聯方之間的金融業務	(V) Financial businesses between the Company and related financial companies, financial companies held by the Company and related parties

1. 存款業務

1. Deposit business

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯關係	每日最高存款限額	存款利率範圍	期初餘額	本期發生額		期末餘額
					Amount for the current period		
					本期合計存入金額	本期合計取出金額	
Related party	Related relationship	Daily maximum deposit limit	Deposit interest rate range	Opening balance	Amount of deposits in total in the current period	Amount of withdrawal in total in the current period	Closing balance
中國建材集團財務有限公司 China National Building Material Group Finance Co., Ltd.	同一最終控制人 Same ultimate controlling party	700,000,000.00	0.55-3.5	357,141,222.11	2,322,509,809.85	2,439,577,403.92	240,073,628.04
合計 Total	/	/	/	357,141,222.11	2,322,509,809.85	2,439,577,403.92	240,073,628.04

2. 貸款業務

2. Loan business

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯關係	貸款額度	貸款利率範圍	期初餘額	本期發生額		期末餘額
					本期合計貸款金額	本期合計還款金額	
Related party	Related relationship	Loan limit	Loan interest rate range	Opening balance	Amount of loans in total in the current period	Amount of repayment in total in the current period	Closing balance
中國建材集團財務有限公司 China National Building Material Group Finance Co., Ltd.	同一最終控制人 Same ultimate controlling party	369,800,000.00	3.30%	0	10,000,000.00	0	10,000,000.00
合計 Total	/	/	/	0	10,000,000.00	0	10,000,000.00

3. 授信業務或其他金融業務

3. Credit business or other financial business

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯關係	業務類型	總額	實際發生額
Related party	Related relationship	Business type	Total	Actual amount
中國建材集團財務有限公司 China National Building Material Group Finance Co., Ltd.	同一最終控制人 Same ultimate controlling party	其他金融服務 Other financial services	20,000,000.00	0

十一. 重大合同及其履行情况

1 託管、承包、租賃事項

(1) 託管情况

委託方名稱	受托方名稱	託管資產情況	託管資產涉及金額	託管起始日	託管終止日	託管收益	託管收益確定依據	託管收益對本公司影響	是否關聯交易	關聯關係
Entrusting party	Entrusted party	Assets in custody	Amount of assets in custody	Commencement date of custody	Expiry date of custody	Custody income	Recognition basis for custody income	Impact of custody income on the Company	Is it a related party transaction	Relationship of the related party
盛世新能源 Shengshi New Energy	本公司 the Company	盛世新材料 Shengshi New Material	盛世新材料註冊資本1億元 Registered capital of RMB100 million of Shengshi New Material	2022年1月19日 19 January 2022	不定 Variable	283,018.86 283,018.86	依據市場化原則，經雙方協商確定 According to the principle of marketization, determined by both parties through negotiation	283,018.86 283,018.86	否 No	
沐陽鑫達 Shuyang Xinda	本公司 the Company	江蘇光年 Jiangsu Guangnian	江蘇光年註冊資本1.5億元 Registered capital of RMB150 million of Jiangsu Guangnian	2022年1月19日 19 January 2022	不定 Variable	283,018.86 283,018.86	依據市場化原則，經雙方協商確定 According to the principle of marketization, determined by both parties through negotiation	283,018.86 283,018.86	否 No	
凱盛科技集團 Triumph Technology Group	本公司 the Company	凱盛玻璃控股 Triumph Glass Holding	凱盛玻璃控股註冊資本1.4億元 Registered capital of RMB140 million of Triumph Glass Holding	2022年12月29日 29 December 2022	2023年12月28日 28 December 2023	1,698,113.22 1,698,113.22	依據市場化原則，經雙方協商確定 According to the principle of marketization, determined by both parties through negotiation	1,698,113.22 1,698,113.22	是 Yes	間接控股股東 the indirect controlling shareholder
		託管情況說明					Explanation on custody			
		無					Nil			
		(2) 承包情况					(2) Contracting			
		不適用					N/A			

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(3) 租賃情況

(3) Leasing

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

出租方名稱	租賃方名稱	租賃資產情況	租賃資產涉及金額	租賃起始日	租賃終止日	租賃收益	租賃收益確定依據	租賃收益對本公司影響	是否關聯交易	關聯關係
Name of lessor	Name of lessee	Leased assets	Amount of leased assets	Commencement date of lease	Expiry date of lease	Gain on lease	Recognition basis for gain on lease	Effect of gain on lease on the Company	Is it a related party transaction	Relationship of the related party
江蘇華遠電纜有限公司	中建材(宜興)新能源有限公司	廠房	15,000,000.00	2020年10月1日	2025年9月30日	-139,431.93	按照固定的週期性利率計算租賃負債在租賃期內各期間的利息費用，並計入財務費用	-139,431.93	否	
Jiangsu Huayuan Cable Co., Ltd.	CNBM (Yixing) New Energy Company Limited	Plant	15,000,000.00	1 October 2020	30 September 2025	-139,431.93	The Company shall calculate the interest expense of lease liabilities over the lease term at the fixed periodic interest rate, and include it into financial expenses.	-139,431.93	No	
仟億達集團股份有限公司	凱盛(漳州)新能源有限公司	機器設備	不定	2021年2月1日	2031年1月31日	-136,788.58	按照固定的週期性利率計算租賃負債在租賃期內各期間的利息費用，並計入財務費用	-136,788.58	否	
Kingeta Group Co., Ltd.	Kaisheng (Zhangzhou) New Energy Co., Ltd.	Machinery and equipment	Variable	1 February 2021	31 January 2031	-136,788.58	The Company shall calculate the interest expense of lease liabilities over the lease term at the fixed periodic interest rate, and include it into financial expenses.	-136,788.58	No	

2 報告期內履行的及尚未履行完畢的重大擔保情況

2. Material guarantees performed and outstanding during the reporting period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

報告期內擔保發生額合計(不包括對子公司的擔保)	0
Total amount of guarantees provided during the reporting period (excluding guarantees provided for subsidiaries)	0
報告期末擔保餘額合計(A)(不包括對子公司的擔保)	0
Total amount of guarantees outstanding at the end of the reporting period (A) (excluding guarantees provided for subsidiaries)	0
公司對子公司的擔保情況	
Guarantees provided by the Company for subsidiaries	
報告期內對子公司擔保發生額合計	0
Total amount of guarantees provided for subsidiaries during the reporting period	0
報告期末對子公司擔保餘額合計(B)	72,500,000
Total amount of guarantees provided for subsidiaries outstanding at the end of the reporting period (B)	72,500,000
公司擔保總額情況(包括對子公司的擔保)	
Total amount of guarantees provided by the Company (including guarantees provided for subsidiaries)	
擔保總額(A+B)	72,500,000
Total amount of guarantees (A+B)	72,500,000
擔保總額佔公司淨資產的比例(%)	1.66
Proportion of the total amount of guarantees to the Company's net assets (%)	1.66
其中：	
Including:	
為股東、實際控制人及其關聯方提供擔保的金額(C)	0
Guarantee provided to shareholders, the actual controller and its related party (C)	0
直接或間接為資產負債率超過70%的被擔保對象提供的債務擔保金額(D)	0
The amount of direct or indirect debt guarantee provide for guarantees with over 70% gearing ratio (D)	0
擔保總額超過淨資產50%部分的金額(E)	0
The amount of guarantee that exceeds 50% of the net assets (E)	0
上述三項擔保金額合計(C+D+E)	0
Total amount of above three guarantees (C+D+E)	0
未到期擔保可能承擔連帶清償責任說明	無
Explanation for potential joint and several liabilities of unexpired guarantee	Nil
擔保情況說明	無
Explanation for guarantees	Nil

十二. 其他重大事項的說明

XII. DESCRIPTION OF OTHER SIGNIFICANT EVENTS

不適用

N/A

第七節 股份變動及股東情況**一、 股本變動情況****(一) 股份變動情況表****1. 股份變動情況表**

報告期內，公司股份總數及股本結構未發生變化。

(二) 限售股份變動情況

不適用

二、 股東情況**(一) 股東總數：**

截至報告期末普通股股東總數(戶) 37,561

截至報告期末表決權恢復的優先股股東總數(戶) 0

VII CHANGES IN SHAREHOLDING OF ORDINARY SHARES AND INFORMATION OF SHAREHOLDERS**I. Change in Share Capital****(I) Table of change in shares****1. Table of change in shares**

During the reporting period, there were no changes in the total number of shares and share capital structure of the Company.

(II) Changes in shares subject to trading moratorium

N/A

II. Information of Shareholders**(I) Total number of shareholders:**

Total number of holders of ordinary shares as at the end of the reporting period (shareholder) 37,561

Total number of holders of preference shares with voting rights restored as at the end of the reporting period (shareholder) 0

(二) 截至報告期末前十名股東、前十名流通股東(或無限售條件股東)持股情況表

(II) Shareholdings of the top 10 shareholders and top 10 circulated shareholders (or holders of shares not subject to trading moratorium) as at the end of the reporting period

前十名股東持股情況
Shareholdings of top ten shareholders

單位：股
Unit: share

股東名稱(全稱) Name of shareholder (Full name)	報告期內增減	期末持股數量	比例 (%)	持有有限售條件 股份數量	質押、標記或凍結情況 Pledged, tagged or frozen		股東性質
	Increase/ decrease during the reporting period	Number of shares at the end of reporting period	Proportion (%)	Number of shares held subject to trading moratorium	股份狀態 Status	數量 Number	Nature of shareholder
HKSCC NOMINEES LIMITED	16,000	249,168,789	38.59		未知 Unknown		境外法人 Overseas legal person
中國洛陽浮法玻璃集團有限責任公司 China Luoyang Float Glass (Group) Company Limited	0	111,195,912	17.22	0	質押 Pledged	55,597,956	國有法人 State-owned legal person
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	-6,454,550	63,835,499	9.89	0	無 Nil	0	國有法人 State-owned legal person
深創投紅土股權投資管理(深圳)有限公 司—深創投製造業轉型升級新材料基金 (有限合夥) Hongtu Equity Investment Management (Shenzhen) Co., Ltd of Shenzhen Capital Group Co., Ltd.— New Materials Fund of Shenzhen Capital Group for Transformation and Upgrading for Manufacturing Sector (Limited Partnership)*	0	38,853,812	6.02	0	無 Nil	0	境內非國有法人 Domestic non- state-owned legal person
凱盛科技集團有限公司 Triumph Science & Technology Co., Ltd.	6,454,550	26,037,673	4.03	13,229,724	無 Nil	0	國有法人 State-owned legal person

前十名股東持股情況
Shareholdings of top ten shareholders

單位：股
Unit: share

股東名稱(全稱)	報告期內增減	期末持股數量	比例 (%)	持有有限售條件 股份數量	質押、標記或凍結情況		股東性質
					Increase/ decrease during the reporting period	Number of shares at the end of reporting period	
Name of shareholder (Full name)					Status	Number	
洛陽創業投資有限公司－洛陽製造業高質量發展基金(有限合伙) Luoyang Venture Investment Co., Ltd. – High Quality Development Fund for Manufacturing Sector in Luoyang (Limited Partnership)	0	4,856,726	0.75	0	無 Nil	0	境內非國有法人 Domestic non- state-owned legal person
香港中央結算有限公司 Hong Kong Securities Clearing Co., Ltd.	2,432,782	4,358,137	0.68	0	無 Nil	0	境外法人 Overseas legal person
中建材凱盛礦產資源集團有限公司 CNBMG Triumph Mineral Resources Group Co. Ltd.	0	3,477,327	0.54	0	無 Nil	0	國有法人 State-owned legal person
楊武成 Yang Wucheng	-466,030	2,050,372	0.32	0	質押 Pledged	987,870	境內自然人 Domestic natural person
江蘇銀行股份有限公司－惠升惠遠回報混合型證券投資基金 Bank of Jiangsu Co., Ltd. – Huishenghuiyuan Return Hybrid Securities Investment Fund*	1,741,780	1,741,780	0.27	0	無 Nil	0	境內非國有法人 Domestic non- state-owned legal person

前十名無限售條件股東持股情況
Shareholdings of the top 10 shareholders not subject to trading moratorium

單位：股
Unit: share

股東名稱 Name of shareholder	持有無限售條件 流通股的數量 Number of circulating shares not subject to trading moratorium	股份種類及數量 Type and number of shares	
		種類 Type	數量 Number
HKSCC NOMINEES LIMITED	249,168,789	境外上市外資股 Overseas listed foreign shares	249,168,789
中國洛陽浮法玻璃集團有限責任公司 China Luoyang Float Glass (Group) Co., Ltd.	111,195,912	人民幣普通股 Ordinary shares denominated in RMB	111,195,912
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	63,835,499	人民幣普通股 Ordinary shares denominated in RMB	63,835,499
深創投紅土股權投資管理(深圳)有限公司—深 創投製造業轉型升級新材料基金(有限合夥) Hongtu Equity Investment Management (Shenzhen) Co., Ltd. of Shenzhen Capital Group Co., Ltd.— New Materials Fund of Shenzhen Capital Group for Transformation and Upgrading for Manufacturing Sector (Limited Partnership)*	38,853,812	人民幣普通股 Ordinary shares denominated in RMB	38,853,812
凱盛科技集團有限公司 Triumph Science & Technology Co., Ltd.	12,807,949	人民幣普通股 Ordinary shares denominated in RMB	12,807,949
洛陽創業投資有限公司—洛陽製造業高質量發 展基金(有限合夥) Luoyang Venture Investment Co., Ltd. – High Quality Development Fund for Manufacturing Sector in Luoyang (Limited Partnership)	4,856,726	人民幣普通股 Ordinary shares denominated in RMB	4,856,726
香港中央結算有限公司 Hong Kong Securities Clearing Co., Ltd.	4,358,137	人民幣普通股 Ordinary shares denominated in RMB	4,358,137
中建材凱盛礦產資源集團有限公司 CNBMG Triumph Mineral Resources Group Co. Ltd.	3,477,327	人民幣普通股 Ordinary shares denominated in RMB	3,477,327
楊武成 Yang Wucheng	2,050,372	人民幣普通股 Ordinary shares denominated in RMB	2,050,372
江蘇銀行股份有限公司—惠升惠遠回報混合型 證券投資基金 Bank of Jiangsu Co., Ltd. – Huishenghuiyuan Return Hybrid Securities Investment Fund*	1,741,780	人民幣普通股 Ordinary shares denominated in RMB	1,741,780

前十名股東中回購專戶情況說明	無
Explanation on the repurchase accounts among the top ten shareholders	None
上述股東委託表決權、受託表決權、放棄表決權的說明	無
Explanation on the aforesaid shareholders entrusting voting rights, being entrusted with voting rights, and waiving voting rights	None
上述股東關聯關係或一致行動的說明	公司前十名股東中，洛玻集團與中研院、凱盛礦產、凱盛科技集團之間存在關聯關係，屬於《上市公司股東持股變動信息披露管理辦法》中規定的一致行動人。公司未知其他流通股股東是否屬於一致行動人，也未知其他流通股股東之間是否存在關聯關係。
Explanation on related relationship or action acting in concert among the aforesaid shareholders	Among the top 10 shareholders of the Company, CLFG, CNBM Research Institute, Triumph Mineral and Triumph Technology Group are related parties or persons acting in concert as defined under the Regulations for Disclosure of Changes in Shareholding of Listed Companies (《上市公司股東持股變動信息披露管理辦法》). The Company is not aware of any parties acting in concert or any related relationship among other holders of circulating shares.
表決權恢復的優先股股東及持股數量的說明	無
Explanations on preferential shareholders with voting rights restored and the number of shares held	None
註：	Notes:
1. HKSCC NOMINEES LIMITED持有的股份數為分別代表其多個客戶所持有。	1. Shares held by HKSCC NOMINEES LIMITED are held on behalf of various customers.
2. 香港中央結算有限公司持有的人民幣普通股為境外投資者通過滬港通的滬股通交易所持有的公司人民幣普通股。	2. The ordinary shares denominated in Renminbi held by Hong Kong Securities Clearing Co., Ltd. are held on behalf of overseas investors who held ordinary shares denominated in Renminbi of the Company via Northbound Trading in the Shanghai-Hong Kong Stock Connect.
3. 2023年7月25日，凱盛礦產通過協議轉讓方式將其持有的本公司無限售條件流通股合計3,477,327股股份轉讓予凱盛科技集團。	3. On 25 July 2023, CNBMG Triumph Mineral transferred its holding of 3,477,327 circulating shares not subject to trading moratorium of the Company to Triumph Technology Group by way of an agreed transfer.

前十名有限售條件股東持股數量及限售條件
Number of shares held by and trading moratorium of top 10 shareholders subject to trading moratorium

單位：股
Unit: share

序號 No.	有限售條件股東名稱 Name of shareholders subject to trading moratorium	持有的有限售條件 股份數量 Number of shares held subject to trading moratorium	有限售條件股份可上市交易情況 Shares subject to trading moratorium available for listing and trading		限售條件 Trading moratorium
			可上市交易時間 Time available for listing and trading	新增可上市交易 股份數量 Number of additional shares available for listing and trading	
1	凱盛科技集團有限公司	13,229,724	2024年8月18日	0	自發行結束之日起 36個月不得轉讓
1	Triumph Science & Technology Co., Ltd.	13,229,724	18 August 2024	0	Non-transferable within 36 months from the completion date of the issuance

上述股東關聯關係或一致行動的說明 無
Explanation on related relationship or
action acting in concert among the
aforesaid shareholders None

(三) 戰略投資者或一般法人因配售新股成為
前十名股東

(III) Strategic investor or ordinary legal person becoming top 10
shareholders after placing of new shares

不適用

N/A

(四) 主要股東於本公司股份及相關股份的權益及／或淡倉

據董事所悉，於2023年6月30日，股東（不包括本公司董事及最高行政人員）於本公司股份或相關股份中擁有須根據證券及期貨條例第XV部第2及第3分部向本公司披露或記錄於根據證券及期貨條例第336條須由本公司存置的登記冊的權益及／或淡倉如下：

(IV) Substantial shareholders' interests and/or short positions in the shares and underlying shares of the Company

So far as the Directors are aware, as at 30 June 2023, the interests and/or short positions of the shareholders, other than the Directors and chief executives of the Company, in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the Securities and Futures Ordinance (the "SFO"), or which were recorded in the register required to be kept by the Company under Section 336 of the SFO were as follows:

股東名稱	身份	持有股份數 ¹	佔有關已發行股份類別之百分比	佔本公司已發行股份總額之百分比	股份類別
Name of shareholders	Capacity	Number of shares held ¹	Percentage in the relevant class of issued shares (%)	Percentage in total issues share capital of the Company (%)	Class of shares
中國建材集團 ²	於受控制法團的權益	204,932,781(L)	51.80	31.74	A股
CNBMG ²	Interest in controlled corporation	204,932,781(L)	51.80	31.74	A shares
凱盛科技集團 ³	實益擁有人／於受控制法團的權益	204,932,781(L)	51.80	31.74	A股
Triumph Technology Group ³	Beneficial owner/ Interest in controlled corporation	204,932,781(L)	51.80	31.74	A shares
洛玻集團	實益擁有人	111,195,912 (L)	28.10	17.22	A股
CLFG	Beneficial owner	111,195,912 (L)	28.10	17.22	A shares
中研院	實益擁有人	63,835,499 (L)	16.13	9.87	A股
CNBM Research Institute	Beneficial owner	63,835,499 (L)	16.13	9.87	A share
凱盛礦產	實益擁有人	3,477,327(L)	0.88	0.54	A股
Triumph Mineral	Beneficial owner	3,477,327(L)	0.88	0.54	A share
國際工程	實益擁有人	386,370(L)	0.10	0.06	A股
International Engineering	Beneficial owner	386,370(L)	0.10	0.06	A share

附註1：(L)-好倉

附註2：凱盛科技集團為中國建材集團之全資附屬公司，因此，根據證券及期貨條例第XV部，中國建材集團被視為於凱盛科技集團持有之股份中擁有權益。

附註3：洛玻集團為凱盛科技集團之非全資附屬公司，中研院為凱盛科技集團之非全資附屬公司，國際工程為凱盛科技集團之全資附屬公司，凱盛礦產為凱盛科技集團之全資附屬公司；且凱盛科技集團直接持有本公司26,037,673股A股股份。因此，根據證券及期貨條例第XV部，凱盛科技集團被視為於洛玻集團、中研院、國際工程及凱盛礦產持有之股份中擁有權益。

除上文所披露者外，據董事所悉，於2023年6月30日，並無其他人士(本公司的董事、監事或高級管理人員除外)於本公司的股份或相關股份(包括期權)中擁有根據《證券及期貨條例》第XV部第2及3分部須知會本公司的權益或淡倉，或直接或間接擁有可在任何情況下於本集團任何成員公司股東大會上投票的任何類別股本面值5%或以上的權益。

三. 董事、監事和高級管理人員情況

(一) 現任及報告期內離任董事、監事和高級管理人員持股變動情況

不適用

(二) 董事、監事、高級管理人員報告期內被授予的股權激勵情況

不適用

Note 1: (L)-Long position

Note 2: Triumph Technology Group is a wholly-owned subsidiary of CNBMG. Therefore, CNBMG is deemed to be interested in the shares held by Triumph Technology Group by virtue of Part XV of the SFO.

Note 3: CLFG is a non-wholly-owned subsidiary of Triumph Technology Group, CNBM Research Institute is a non-wholly owned subsidiary of Triumph Technology Group, International Engineering is a wholly-owned subsidiary of Triumph Technology Group and Triumph Mineral is a wholly-owned subsidiary of Triumph Technology Group; and Triumph Technology Group directly holds 26,037,673 A shares of the Company. Therefore, Triumph Technology Group is deemed to be interested in the shares held by CLFG, CNBM Research Institute, International Engineering and Triumph Mineral by virtue of Part XV of the SFO.

Save as disclosed above, there is no other person (other than the Directors, Supervisors or senior management of the Company) so far as is known to the Directors of the Company who, as at 30 June 2023, had an interest or short position in the shares or underlying shares (including options) of the Company which would fall to be notified to the Company under Divisions 2 and 3 of Part XV of the SFO, or had, directly or indirectly, interested in 5% or more of nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any members of the Group.

III. Information of Directors, Supervisors and Senior Management

(I) Changes in the existing and resigned Directors, Supervisors and senior management during the reporting period

N/A

(II) Equity incentives granted to the Directors, Supervisors and senior management during the reporting period

N/A

(三) 其他說明

截至2023年6月30日止，本公司各董事、監事、高級管理人員及就董事所知其關連人士概無在本公司或其相聯法團的股份、相關股份及債權證中擁有權益或淡倉，或根據證券及期貨條例第352條規定記錄在冊之權益或淡倉，或根據標準守則所規定的需要知會本公司和聯交所的情況。

(III) Other explanation

As of 30 June 2023, none of the Directors, Supervisors or senior management of the Company and their connected persons to the knowledge of the Directors had any interest nor short position in the shares, underlying shares or debentures of the Company or its associated corporations which were required to be entered in the register of interest kept by the Company pursuant to section 352 of the SFO; or required to be notified to the Company or the Stock Exchange pursuant to the Model Code.

四. 控股股東或實際控制人變更情況

不適用

IV Changes in controlling shareholders or de facto controllers

N/A

第八節 財務報告

一、審計報告

不適用

二、財務報表

合併資產負債表

編製單位：凱盛新能源股份有限公司
Prepared by: Triumph New Energy Company Limited

2023年6月30日
30 June 2023

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

VIII. FINANCIAL REPORT

I. Audit Report

N/A

II. Financial Statements

Consolidated Balance Sheet

項目	Item	附註	Note	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
流動資產：	Current assets:				
貨幣資金	Monetary funds	七.1	VII.1	651,036,495.54	689,022,322.44
應收票據	Notes receivable	七.2	VII.2	575,264,340.78	607,645,160.15
應收賬款	Accounts receivable	七.3	VII.3	983,712,674.01	981,111,286.02
應收款項融資	Accounts receivable financing	七.4	VII.4	838,528,772.58	754,316,996.75
預付款項	Prepayments	七.5	VII.5	219,515,188.95	176,309,507.09
其他應收款	Other receivables	七.6	VII.6	155,446,582.19	106,661,629.98
存貨	Inventories	七.7	VII.7	1,019,071,725.21	695,508,197.62
其他流動資產	Other current assets	七.8	VII.8	82,935,460.87	59,289,265.40
流動資產合計	Total current assets			4,525,511,240.13	4,069,864,365.45
非流動資產：	Non-current assets:				
固定資產	Fixed assets	七.9	VII.9	4,576,440,657.85	4,021,905,180.15
在建工程	Construction in progress	七.10	VII.10	1,066,964,263.29	1,158,626,308.86
使用權資產	Right-of-use assets	七.11	VII.11	11,372,478.86	13,007,301.50
無形資產	Intangible assets	七.12	VII.12	748,660,852.68	699,580,215.54
開發支出	Development expenses	七.13	VII.13	14,446,331.90	9,242,547.95
商譽	Goodwill	七.14	VII.14	17,583,473.33	17,583,473.33
長期待攤費用	Long-term deferred expenses				
遞延所得稅資產	Deferred income tax assets	七.15	VII.15	15,606,250.53	16,836,091.52
其他非流動資產	Other non-current assets	七.16	VII.16	337,558,157.80	559,257,426.12
非流動資產合計	Total non-current assets			6,788,632,466.24	6,496,038,544.97
資產總計	Total assets			11,314,143,706.37	10,565,902,910.42
流動負債：	Current liabilities:				
短期借款	Short-term borrowings	七.17	VII.17	1,296,939,239.67	1,097,924,601.61
應付票據	Notes payable	七.18	VII.18	405,031,563.20	429,242,468.26
應付賬款	Accounts payable	七.19	VII.19	1,450,403,194.48	1,728,154,819.46
預收款項	Prepayment	七.20	VII.20	109,272.72	271,590.44
合同負債	Contract liabilities	七.21	VII.21	26,135,236.81	18,314,969.87
應付職工薪酬	Employee compensation payable	七.22	VII.22	31,368,353.28	49,200,604.16
應交稅費	Taxes payable	七.23	VII.23	19,014,513.48	19,546,491.47

合併資產負債表(續)

Consolidated Balance Sheet (Continued)

編製單位：凱盛新能源股份有限公司

2023年6月30日

單位：元 幣種：人民幣

Prepared by: Triumph New Energy Company Limited

30 June 2023

Unit: Yuan Currency: RMB

項目	Item	附註	Note	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
其他應付款	Other payables	七.24	VII.24	248,941,761.11	232,485,514.56
其中：應付利息	Including: Interest payable				
應付股利	Dividends payable			12,000,000.00	
一年內到期的非流動負債	Non-current liabilities due within one year	七.25	VII.25	198,864,979.67	57,813,133.81
其他流動負債	Other current liabilities	七.26	VII.26	454,885,396.00	514,209,429.62
流動負債合計	Total current liabilities			4,131,693,510.42	4,147,163,623.26
非流動負債：	Non-current liabilities:				
保險合同準備金	Reserve for insurance contracts				
長期借款	Long-term borrowings	七.27	VII.27	2,338,349,325.99	1,703,779,270.66
租賃負債	Lease liabilities	七.28	VII.28	7,651,082.15	9,405,001.94
遞延收益	Deferred income	七.29	VII.29	53,129,103.57	51,344,031.93
遞延所得稅負債	Deferred income tax liabilities	七.15	VII.15	40,568,717.91	40,568,717.91
其他非流動負債	Other non-current liabilities				
非流動負債合計	Total non-current liabilities			2,439,698,229.62	1,805,097,022.44
負債合計	Total liabilities			6,571,391,740.04	5,952,260,645.70

合併資產負債表(續)

Consolidated Balance Sheet (Continued)

編製單位：凱盛新能源股份有限公司

Prepared by: Triumph New Energy Company Limited

2023年6月30日

30 June 2023

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	附註	Note	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
所有者權益(或股東權益)：	Owners' equity (or shareholders' equity):				
實收資本(或股本)	Paid-up capital (or share capital)	七.30	VII.30	645,674,963.00	645,674,963.00
資本公積	Capital reserve	七.31	VII.31	3,780,818,962.41	3,780,818,962.41
盈餘公積	Surplus reserve	七.32	VII.32	51,365,509.04	51,365,509.04
未分配利潤	Undistributed profit	七.33	VII.33	-116,685,947.01	-245,428,527.10
歸屬於本公司所有者權益(或股東權益)合計	Total equity attributable to owners of the Company (or shareholders' equity)			4,361,173,487.44	4,232,430,907.35
少數股東權益	Minority interests			381,578,478.89	381,211,357.37
所有者權益(或股東權益)合計	Total owners' equity (or shareholders' equity)			4,742,751,966.33	4,613,642,264.72
負債和所有者權益(或股東權益)總計	Total liabilities and owners' equity (or shareholders' equity)			11,314,143,706.37	10,565,902,910.42

公司負責人：
Person in charge of the Company:
謝軍
Xie Jun

主管會計工作負責人：
Person in charge of accounting:
陳紅照
Chen Hongzhao

會計機構負責人：
Person in charge of accounting department:
董惟重
Dong Weizhong

本公司資產負債表

Balance Sheet of the Company

編製單位：凱盛新能源股份有限公司

2023年6月30日

單位：元 幣種：人民幣

Prepared by: Triumph New Energy Company Limited

30 June 2023

Unit: Yuan Currency: RMB

項目	Item	附註	Note	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
流動資產：	Current assets:				
貨幣資金	Monetary funds			226,520,190.74	304,124,727.90
應收票據	Notes receivable			57,152,866.44	
應收賬款	Accounts receivable	十五.1	XV.1	159,623,705.08	276,801,400.86
應收款項融資	Accounts receivable financing			360,932,362.24	213,294,478.37
預付款項	Prepayments			34,809.00	35,638.46
其他應收款	Other receivables	十五.2	XV.2	645,278,802.68	660,172,421.07
存貨	Inventories			12,417.00	8,509.00
其他流動資產	Other current assets				65,466.27
流動資產合計	Total current assets			1,449,555,153.18	1,454,502,641.93
非流動資產：	Non-current assets:				
長期股權投資	Long-term equity investments	十五.3	XV.3	3,803,415,248.62	3,703,415,248.62
固定資產	Fixed assets			1,739,437.38	1,864,728.54
在建工程	Construction in progress			544,608.33	53,857.88
無形資產	Intangible assets			48,191,003.09	46,933,795.67
其他非流動資產	Other non-current assets				55,049,500.00
非流動資產合計	Total non-current assets			3,853,890,297.42	3,807,317,130.71
資產總計	Total assets			5,303,445,450.60	5,261,819,772.64
流動負債：	Current liabilities:				
短期借款	Short-term borrowings			309,368,363.94	411,004,486.12
應付賬款	Accounts payable			174,050,895.63	277,840,273.82
合同負債	Contract liabilities			27,270.95	27,270.95
應付職工薪酬	Employee compensation payable			4,633,571.20	10,581,733.02
應交稅費	Taxes payable			1,072,910.53	244,614.35
其他應付款	Other payables			80,069,019.13	62,831,631.70
一年內到期的非流動負債	Non-current liabilities due within one year			23,813,089.34	13,291,218.59
其他流動負債	Other current liabilities			77,892,061.07	116,961,766.71
流動負債合計	Total current liabilities			670,927,181.79	892,782,995.26

本公司資產負債表(續)

Balance Sheet of the Company (Continued)

編製單位：凱盛新能源股份有限公司

Prepared by: Triumph New Energy Company Limited

2023年6月30日

30 June 2023

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	附註	Note	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
非流動負債：	Non-current liabilities:				
長期借款	Long-term borrowings			734,065,725.99	541,972,270.66
非流動負債合計	Total non-current liabilities			734,065,725.99	541,972,270.66
負債合計	Total liabilities			1,404,992,907.78	1,434,755,265.92
所有者權益(或股東權益)：	Owners' equity (or shareholders' equity):				
實收資本(或股本)	Paid-up capital (or share capital)			645,674,963.00	645,674,963.00
資本公積	Capital reserve			3,857,589,394.08	3,857,589,394.08
盈餘公積	Surplus reserve			51,365,509.04	51,365,509.04
未分配利潤	Undistributed profit			-656,177,323.30	-727,565,359.40
所有者權益(或股東權益)合計	Total owners' equity (or shareholders' equity)			3,898,452,542.82	3,827,064,506.72
負債和所有者權益(或股東權益)總計	Total liabilities and owners' equity (or shareholders' equity)			5,303,445,450.60	5,261,819,772.64

公司負責人：

Person in charge of the Company:

謝軍

Xie Jun

主管會計工作負責人：

Person in charge of accounting:

陳紅照

Chen Hongzhao

會計機構負責人：

Person in charge of accounting department:

董惟重

Dong Weizhong

合併利潤表

Consolidated Income Statement

2023年1-6月
January-June 2023單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註	Note	2023年半年度 Half year of 2023	2022年半年度 Half year of 2022
一、營業總收入	I. Total operating revenue			2,778,818,294.04	2,356,478,561.97
其中：營業收入	Including: Operating Revenue	七.34	VII.34	2,778,818,294.04	2,356,478,561.97
二、營業總成本	II. Total operating costs			2,730,498,449.97	2,298,710,240.31
其中：營業成本	Including: Operating costs	七.34	VII.34	2,482,815,202.22	2,101,464,482.64
税金及附加	Taxes and surcharges	七.35	VII.35	20,207,124.82	15,477,064.66
銷售費用	Selling expenses	七.36	VII.36	12,135,001.59	7,056,880.54
管理費用	Administration expenses	七.37	VII.37	71,421,868.03	55,234,778.83
研發費用	Research and development expenses	七.38	VII.38	107,234,562.42	82,302,797.18
財務費用	Finance expenses	七.39	VII.39	36,684,690.89	37,174,236.46
其中：利息費用	Including: Interest expenses			43,514,746.37	45,097,670.32
利息收入	Interest income			3,469,341.86	6,433,445.10
加：其他收益	Add: Other income	七.40	VII.40	109,619,994.87	108,516,440.69
投資收益(損失以[-]號填列)	Investment income (loss is represented by "-")	七.41	VII.41	6,124,204.41	123,412,144.27
信用減值損失(損失以[-]號填列)	Credit impairment loss (loss is represented by "-")	七.42	VII.42	-1,457,620.66	-9,880,103.11
資產減值損失(損失以[-]號填列)	Impairment losses of assets (loss is represented by "-")	七.43	VII.43	3,858,670.80	1,550,762.12
資產處置收益(損失以[-]號填列)	Gain on disposal of assets (loss is represented by "-")	七.44	VII.44	-5,138.72	-70,384.53
三、營業利潤(虧損以[-]號填列)	III. Operating profit (loss is represented by "-")			166,459,954.77	281,297,181.10
加：營業外收入	Add: Non-operating income	七.45	VII.45	648,096.40	724,900.64
減：營業外支出	Less: Non-operating expense	七.46	VII.46	187,269.86	21,315.91
四、利潤總額(虧損總額以[-]號填列)	IV. Total profit (total loss is represented by "-")			166,920,781.31	282,000,765.83
減：所得稅費用	Less: Income tax expenses	七.47	VII.47	12,597,716.12	8,691,413.41
五、淨利潤(淨虧損以[-]號填列)	V. Net profit (net loss is represented by "-")			154,323,065.19	273,309,352.42
(一) 按經營持續性分類	(I) Classified by continued operation				
1. 持續經營淨利潤(淨虧損以[-]號填列)	1. Net profit from continued operation (net loss is represented by "-")			154,323,065.19	268,096,487.07
2. 終止經營淨利潤(淨虧損以[-]號填列)	2. Net profit from discontinued operation (net loss is represented by "-")				5,212,865.35
(二) 按所有權歸屬分類	(II) Classified by ownership				
1. 歸屬於本公司股東的淨利潤(淨虧損以[-]號填列)	1. Net profit attributable to the owners of the Company (net loss is represented by "-")			128,742,580.09	247,885,774.91
2. 少數股東損益(淨虧損以[-]號填列)	2. Profit or loss attributable to minority interests (net loss is represented by "-")			25,580,485.10	25,423,577.51

合併利潤表(續)

Consolidated Income Statement (Continued)

		2023年1-6月 January-June 2023		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB	
項目	Item	附註	Note	2023年半年度 Half year of 2023	2022年半年度 Half year of 2022
六. 其他綜合收益的稅後淨額	VI. Other comprehensive income net of tax				
(一) 歸屬本公司所有者的其他綜合收益的稅後淨額	(I) Other comprehensive income net of tax attributable to owners of the Company				
(二) 歸屬於少數股東的其他綜合收益的稅後淨額	(II) Other comprehensive income net of tax attributable to minority interests				
七. 綜合收益總額	VII. Total comprehensive income			154,323,065.19	273,309,352.42
(一) 歸屬於本公司所有者的綜合收益總額	(I) Total comprehensive income attributable to owners of the Company			128,742,580.09	247,885,774.91
(二) 歸屬於少數股東的綜合收益總額	(II) Total comprehensive income attributable to minority interests			25,580,485.10	25,423,577.51
八. 每股收益：	VIII. Earnings per share:				
(一) 基本每股收益(元/股)	(I) Basic earnings per share (RMB/share)			0.20	0.38
(二) 稀釋每股收益(元/股)	(II) Diluted earnings per share (RMB/share)			0.20	0.38

公司負責人：
Person in charge of the Company:
謝軍
Xie Jun

主管會計工作負責人：
Person in charge of accounting:
陳紅照
Chen Hongzhao

會計機構負責人：
Person in charge of accounting department:
董惟重
Dong Weizhong

本公司利潤表

Income Statement of the Company

2023年1-6月
January-June 2023單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註	Note	2023年半年度 Half year of 2023	2022年半年度 Half year of 2022
一、營業收入	I. Revenue	十五.4	XV.4	607,906,865.22	312,193,316.27
減：營業成本	Less: Operating costs	十五.4	XV.4	604,431,703.63	310,941,463.07
税金及附加	Taxes and surcharges			865,267.88	525,797.29
銷售費用	Selling expenses				279,480.71
管理費用	Administration expenses			12,012,223.95	9,221,913.93
研發費用	Research and development expenses				
財務費用	Finance expenses			2,077,234.49	950,313.83
其中：利息費用	Including: Interest expenses			14,273,318.66	14,734,063.91
利息收入	Interest income			12,306,806.67	13,823,233.76
加：其他收益	Add: Other income			1,421,768.08	41,513,074.23
投資收益(損失以“-”號填列)	Investment income (loss is represented by "-")	十五.5	XV.5	81,649,953.05	-145,048,074.42
信用減值損失(損失以“-”號填列)	Credit impairment loss (loss is represented by "-")			-788,022.44	439,884,403.23
二、營業利潤(虧損以“-”號填列)	II. Operating profit (loss is represented by "-")			70,804,133.96	326,623,750.48
加：營業外收入	Add: Non-operating income			583,902.14	660,000.63
減：營業外支出	Less: Non-operating expense				
三、利潤總額(虧損總額以“-”號填列)	III. Total profit (total loss is represented by "-")			71,388,036.10	327,283,751.11
減：所得稅費用	Less: Income tax expenses				
四、淨利潤(淨虧損以“-”號填列)	IV. Net profit (net loss is represented by "-")			71,388,036.10	327,283,751.11
(一) 持續經營淨利潤(淨虧損以“-”號填列)	(I) Net profit from continued operation (net loss is represented by "-")			71,388,036.10	327,283,751.11
(二) 終止經營淨利潤(淨虧損以“-”號填列)	(II) Net profit from discontinued operation (net loss is represented by "-")				
五、其他綜合收益的稅後淨額	V. Other comprehensive income net of tax				
(一) 不能重分類進損益的其他綜合收益	(I) Other comprehensive income that can not be reclassified to profit or loss				
(二) 將重分類進損益的其他綜合收益	(II) Other comprehensive income that will be reclassified to profit or loss				
六、綜合收益總額	VI. Total comprehensive income			71,388,036.10	327,283,751.11
七、每股收益：	VII. Earnings per share:				
(一) 基本每股收益(元/股)	(I) Basic earnings per share (RMB/share)				
(二) 稀釋每股收益(元/股)	(II) Diluted earnings per share (RMB/share)				

公司負責人：
Person in charge of the Company:
謝軍
Xie Jun

主管會計工作負責人：
Person in charge of accounting:
陳紅照
Chen Hongzhao

會計機構負責人：
Person in charge of accounting department:
董惟重
Dong Weizhong

合併現金流量表

Consolidated Cash Flow Statement

2023年1-6月
January-June 2023單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註	Note	2023年半年度 Half year of 2023	2022年半年度 Half year of 2022
一. 經營活動產生的現金流量：	I. Cash flows from operating activities:				
銷售商品、提供勞務收到的現金	Cash received from sale of goods or rendering of services			2,045,214,358.74	1,070,635,763.49
收到的稅費返還	Refund of taxes and levies			29,841,425.09	134,212,379.69
收到其他與經營活動有關的現金	Other cash received related to operating activities	七.48	VII.48	92,501,113.79	161,224,958.03
經營活動現金流入小計	Sub-total of cash inflows from operating activities			2,167,556,897.62	1,366,073,101.21
購買商品、接受勞務支付的現金	Cash paid for purchase of goods and services rendered			2,206,014,577.39	1,215,140,407.62
支付給職工及為職工支付的現金	Cash paid to and on behalf of employees			231,408,652.48	194,762,261.13
支付的各项稅費	Tax payments			43,072,276.86	55,483,557.84
支付其他與經營活動有關的現金	Other cash paid related to operating activities	七.48	VII.48	71,800,427.97	92,862,119.07
經營活動現金流出小計	Sub-total of cash outflow from operating activities			2,552,295,934.70	1,558,248,345.66
經營活動產生的現金流量淨額	Net cash flow from operating activities			-384,739,037.08	-192,175,244.45
二. 投資活動產生的現金流量：	II. Cash flow from investment activities:				
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets			191,800.00	
處置子公司及其他營業單位收到的現金淨額	Net cash received from disposal of subsidiaries and other operating entities			160,173,650.00	436,622,904.74
收到其他與投資活動有關的現金	Other cash received from activities related to investment				
投資活動現金流入小計	Sub-total of cash inflow from investment activities			160,365,450.00	436,622,904.74
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for the acquisition and construction of fixed assets, intangible assets, and other long-term assets			476,412,860.15	342,684,612.52
取得子公司及其他營業單位支付的現金淨額	Net cash paid for acquisition of subsidiaries and other operating entities			80,295,400.00	
投資活動現金流出小計	Subtotal of cash outflows from investment activities			556,708,260.15	342,684,612.52
投資活動產生的現金流量淨額	Net cash flow from investment activities			-396,342,810.15	93,938,292.22
三. 籌資活動產生的現金流量：	III. Cash flows from financing activities:				

合併現金流量表(續)

Consolidated Cash Flow Statement (Continued)

項目	Item	2023年1-6月 January-June 2023		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB	
		附註 Note		2023年半年度 Half year of 2023	2022年半年度 Half year of 2022
取得借款收到的現金	Cash received from borrowings			1,526,452,253.88	1,246,675,032.28
收到其他與籌資活動有關的現金	Other cash received related to financing activities	七.48	VII.48		665,537,055.46
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			1,526,452,253.88	1,912,212,087.74
償還債務支付的現金	Cash paid for repayments of borrowings			593,706,544.67	1,383,770,262.46
分配股利、利潤或償付利息支付的現金	Cash payment for distribution of dividends and profits or repayment of interest			66,198,408.56	65,054,864.63
其中：子公司支付給少數股東的股利、利潤	Including: Dividends and profits paid to minority shareholders by subsidiaries			13,213,363.58	10,000,000.00
支付其他與籌資活動有關的現金	Other cash payments related to financing activities	七.48	VII.48		750,886,583.62
籌資活動現金流出小計	Subtotal of cash outflows from financing activities			659,904,953.23	2,199,711,710.71
籌資活動產生的現金流量淨額	Net cash flow from financing activities			866,547,300.65	-287,499,622.97
四. 匯率變動對現金及現金等價物的影響	IV. Effect of exchange rate changes on cash and cash equivalents			735,619.63	-803,180.15
五. 現金及現金等價物淨增加額 加：期初現金及現金等價物餘額	V. Net increase in cash and cash equivalents Add: Opening balance of cash and cash equivalents			86,201,073.05 485,547,816.11	-386,539,755.35 961,479,236.37
六. 期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents			571,748,889.16	574,939,481.02

公司負責人：
Person in charge of the Company:
謝軍
Xie Jun

主管會計工作負責人：
Person in charge of accounting:
陳紅照
Chen Hongzhao

會計機構負責人：
Person in charge of accounting department:
董惟重
Dong Weizhong

本公司現金流量表

Cash Flow Statement of the Company

2023年1-6月
January-June 2023單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註 Note	2023年半年度 Half year of 2023	2022年半年度 Half year of 2022
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash received from sale of goods or rendering of services		314,942,696.96	97,591,422.35
收到的稅費返還	Refund of taxes and levies			11,417,001.19
收到其他與經營活動有關的現金	Other cash received related to operating activities		6,524,311.93	46,392,343.55
經營活動現金流入小計	Subtotal of cash inflows from operating activities		321,467,008.89	155,400,767.09
購買商品、接受勞務支付的現金	Cash paid for purchase of goods and services rendered		343,393,222.09	97,853,960.55
支付給職工及為職工支付的現金	Cash paid to and on behalf of employees		14,930,081.58	12,131,137.74
支付的各项稅費	Tax payments		1,750,786.06	763,543.27
支付其他與經營活動有關的現金	Other cash paid for activities related to operation		12,291,033.15	6,977,368.52
經營活動現金流出小計	Sub-total of cash outflow from operating activities		372,365,122.88	117,726,010.08
經營活動產生的現金流量淨額	Net cash flow from operating activities		-50,898,113.99	37,674,757.01
二、投資活動產生的現金流量：	II. Cash flow from investment activities:			
收回投資收到的現金	Cash received from recovery of investments		160,173,650.00	536,116,000.00
取得投資收益收到的現金	Cash received from returns on investments		65,334,253.05	57,113,237.34
投資活動現金流入小計	Sub-total of cash inflows from investment activities		225,507,903.05	593,229,237.34
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for the acquisition and construction of fixed assets, intangible assets and other long-term assets		1,785,500.00	84,799.75
投資支付的現金	Cash paid for investment		180,295,400.00	20,000,000.00
支付其他與投資活動有關的現金	Other cash paid for activities related to investment			
投資活動現金流出小計	Sub-total of cash outflows from investment activities		182,080,900.00	20,084,799.75
投資活動產生的現金流量淨額	Net cash flow from investment activities		43,427,003.05	573,144,437.59

本公司現金流量表(續)

Cash Flow Statement of the Company (Continued)

		2023年1-6月 January-June 2023		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB	
項目	Item	附註 Note	2023年半年度 Half year of 2023	2022年半年度 Half year of 2022	
三. 籌資活動產生的現金流量：	III. Cash flows from financing activities:				
取得借款收到的現金	Cash received from borrowings		260,000,000.00	289,000,000.00	
收到其他與籌資活動有關的現金	Other cash received related to financing activities		2,114,071,620.92	2,178,426,802.91	
籌資活動現金流入小計	Sub-total of cash inflows from financing activities		2,374,071,620.92	2,467,426,802.91	
償還債務支付的現金	Cash paid for repayments of borrowings		289,406,544.67	512,590,000.00	
分配股利、利潤或償付利息支付的現金	Cash payment for distribution of dividends and profits or repayment of interest		13,229,292.31	21,776,079.48	
支付其他與籌資活動有關的現金	Other cash payments related to financing activities		2,141,569,416.11	2,371,454,918.92	
籌資活動現金流出小計	Sub-total of cash outflows from financing activities		2,444,205,253.09	2,905,820,998.40	
籌資活動產生的現金流量淨額	Net cash flow from financing activities		-70,133,632.17	-438,394,195.49	
四. 匯率變動對現金及現金等價物的影響	IV. Effect of exchange rate changes on cash and cash equivalents		205.95	316.68	
五. 現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents		-77,604,537.16	172,425,315.79	
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		304,124,727.90	276,185,683.54	
六. 期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents		226,520,190.74	448,610,999.33	

公司負責人：
Person in charge of the Company:
謝軍
Xie Jun

主管會計工作負責人：
Person in charge of accounting:
陳紅照
Chen Hongzhao

會計機構負責人：
Person in charge of accounting department:
董惟重
Dong Weizhong

合併所有者權益變動表

Consolidated Statement of Changes in Owners' Equity

2023年1-6月
January-June 2023

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

		2023年半年度 Half year of 2023															
		歸屬於本公司所有者權益 Equity attributable to owners of the Company															
項目	Item	實收資本(或股本) Paid-in capital (or share capital)	其他權益工具 Other equity instruments				資本公積 Capital reserve	減：庫存股 Less: Treasury stock	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provisions	未分配利潤 Undistributed profit	其他 Others	小計 Subtotal	少數股東權益 Minority interests	所有者權益合計 Total owners' equity
			優先股 Preferential shares	永續債 Perpetual bonds	其他 Others												
一、上年期末餘額	I. Balance at the end of last year	645,674,963.00				3,790,818,982.41				51,365,509.04		-245,428,527.10		4,232,430,907.25	381,211,357.37	4,613,642,264.72	
二、本年期初餘額	II. Balance at the beginning of the year	645,674,963.00				3,790,818,982.41				51,365,509.04		-245,428,527.10		4,232,430,907.25	381,211,357.37	4,613,642,264.72	
三、本報增減變動金額(減少以“-”號填列)	III. Change for the period (decrease is indicated by "-")																
(一) 綜合收益總額	(I) Total comprehensive income											128,742,580.09		128,742,580.09	367,121.52	129,109,701.61	
(二) 所有者投入和減少資本	(II) Owners' contribution and decrease in capital											128,742,580.09		128,742,580.09	25,580,485.10	154,323,065.19	
(三) 利潤分配	(III) Profit distribution														-25,213,363.58	-25,213,363.58	
1. 提取盈餘公積	1. Appropriation to surplus reserve																
2. 提取一般風險準備	2. Appropriation to general risk provisions																
3. 對所有者(或股東)的分配	3. Distribution to owners (or shareholders)														-25,213,363.58	-25,213,363.58	
4. 其他	4. Others																
(四) 所有者權益內部結轉	(IV) Internal carry-forward of owners' equity																
(五) 專項儲備	(V) Special reserve																
1. 本期提取	1. Amount withdrawn during the period																
2. 本期使用	2. Amount utilized during the period																
(六) 其他	(VI) Others																
四、本報期末餘額	IV. Balance at the end of the period	645,674,963.00				3,790,818,982.41				51,365,509.04		-116,685,947.01		4,361,173,487.44	381,578,478.89	4,742,751,966.33	

合併所有者權益變動表(續)

Consolidated Statement of Changes in Owners' Equity (Continued)

2022年1-6月 單位：元 幣種：人民幣
January-June 2022 Unit: Yuan Currency: RMB

		2022年半年度 Half year of 2022														
		歸屬於本公司所有者權益 Equity attributable to owners of the Company														
項目	Item	其他權益工具 Other equity instruments				資本公積 Capital reserve	減：庫存股 Less: Treasury stock	其他綜合收益 Other Comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provisions	未分配利潤 Undistributed profit	其他 Others	小計 Subtotal	少數股東權益 Minority interests	所有者權益合計 Total owners' equity
		實收資本(或股本) Paid-in capital (or share capital)	優先股 Preferential shares	永續債 Perpetual bonds	其他 Others											
一、上年期末餘額	I. Balance at the end of last year	646,674,963.00				3,792,236,992.58			51,365,509.04		-654,467,178.80		3,834,809,286.82	504,068,363.34	4,338,877,649.16	
二、本年期初餘額	II. Balance at the beginning of the year	646,674,963.00				3,792,236,992.58			51,365,509.04		-654,467,178.80		3,834,809,286.82	504,068,363.34	4,338,877,649.16	
三、本報增減變動金額(減少以“-”號填列)	III. Change for the period (decrease is indicated by "-")															
(一) 綜合收益總額	(I) Total comprehensive income										247,865,774.91		247,865,774.91	4,886,702.70	252,752,477.61	
(二) 所有者投入和減少資本	(II) Owners' contribution and decrease in capital										247,865,774.91		247,865,774.91	26,423,577.51	273,309,352.42	
(三) 利潤分配	(III) Profit distribution															
1. 提取盈餘公積	1. Appropriation to surplus reserve															
2. 提取一般風險準備	2. Appropriation to general risk provisions															
3. 對所有者(或股東)的分配	3. Distribution to owners (or shareholders)															
4. 其他	4. Others															
(四) 所有者權益內部結轉	(IV) Internal carry-forward of owners' equity															
(五) 專項儲備	(V) Special reserve															
1. 本期提取	1. Amount withdrawn during the period															
2. 本期使用	2. Amount utilized during the period															
(六) 其他	(VI) Others															
四、本報期末餘額	IV. Balance at the end of the period	646,674,963.00				3,792,236,992.58			51,365,509.04		-406,581,403.89		4,082,695,080.73	508,955,066.04	4,591,650,126.77	

公司負責人：
Person in charge of the Company:
謝軍
Xie Jun

主管會計工作負責人：
Person in charge of accounting:
陳紅照
Chen Hongzhao

會計機構負責人：
Person in charge of accounting department:
董惟重
Dong Weizhong

本公司所有者權益變動表

Statement of Changes in Owners' Equity of the Company

2023年1-6月
January-June 2023單位：元 幣種：人民幣
Unit: Yuan Currency: RMB2023年半年度
Half year of 2023

項目	Item	其他權益工具 Other equity instruments				資本公積	減：庫存股 Less: Treasury stock	其他綜合收益 Other comprehensive income		未分配利潤 Undistributed profit	所有者權益合計 Total owners' equity
		實收資本(或股本) Paid-in capital (or share capital)	優先股 Preferential shares	永續債 Perpetual bonds	其他 Others			專項儲備 Special reserve	盈餘公積 Surplus reserve		
一、上年期末餘額	I. Balance at the end of last year	645,674,963.00			3,857,589,394.08				51,365,509.04	-727,565,359.40	3,827,064,506.72
加：會計政策變更	Add: Effects of changes in accounting policies										
前期差錯更正	Effects of correction of prior year errors										
其他	Others										
二、本年期初餘額	II. Balance at the beginning of the year	645,674,963.00			3,857,589,394.08				51,365,509.04	-727,565,359.40	3,827,064,506.72
三、本期增減變動金額(減少以“-”號填列)	III. Change for the period (decrease is indicated by "-")										
(一) 綜合收益總額	(I) Total comprehensive income									71,388,036.10	71,388,036.10
(二) 所有者投入和減少資本	(II) Owners' contribution and decrease in capital									71,388,036.10	71,388,036.10
(三) 利潤分配	(III) Profit distribution										
(四) 所有者權益內部結轉	(IV) Internal carry-forward of owners' equity										
(五) 專項儲備	(V) Special reserve										
1. 本期提取	1. Appropriation in the current period										
2. 本期使用	2. Utilized in the current period										
(六) 其他	(VI) Others										
四、本期末餘額	IV. Balance at the end of the period	645,674,963.00			3,857,589,394.08				51,365,509.04	-656,177,323.30	3,898,452,542.82

本公司所有者權益變動表(續)

Statement of Changes in Owners' Equity of the Company (Continued)

2022年1-6月
January-June 2022單位：元 幣種：人民幣
Unit: Yuan Currency: RMB2022年半年度
Half year of 2022

項目	Item	實收資本(或股本) Paid-in capital (or share capital)	其他權益工具 Other equity instruments			資本公積 Capital reserve	減：庫存股 Less: Treasury stock	其他綜合收益 Other comprehensive income			未分配利潤 Undistributed profit	所有者權益合計 Total owners' equity
			優先股 Preferential shares	永續債 Perpetual bonds	其他 Others			專項儲備 Special reserve	盈餘公積 Surplus reserve			
一、上年期末餘額	I. Balance at the end of last year	645,674,963			3,857,589,394.08				51,365,509.04	-1,143,674,461.70	3,410,955,404.42	
加：會計政策變更	Add: Effects of changes in accounting policies											
前期差錯更正	Effects of correction of prior year errors											
其他	Others											
二、本年期初餘額	II. Balance at the beginning of the year	645,674,963			3,857,589,394.08				51,365,509.04	-1,143,674,461.70	3,410,955,404.42	
三、本期增減變動金額(減少以[-]號填列)	III. Change for the period (decrease is indicated by "-")											
(一) 綜合收益總額	(I) Total comprehensive income									327,283,751.11	327,283,751.11	
(二) 所有者投入和減少資本	(II) Owners' contribution and decrease in capital									327,283,751.11	327,283,751.11	
(三) 利潤分配	(III) Profit distribution											
(四) 所有者權益內部結轉	(IV) Internal carry-forward of owners' equity											
(五) 專項儲備	(V) Special reserve											
1. 本期提取	1. Appropriation in the current period											
2. 本期使用	2. Utilized in the current period											
(六) 其他	(VI) Others											
四、本期末餘額	IV. Balance at the end of the period	645,674,963			3,857,589,394.08				51,365,509.04	-816,390,710.59	3,738,239,155.53	

公司負責人：
Person in charge of the Company:
謝軍
Xie Jun

主管會計工作負責人：
Person in charge of accounting:
陳紅照
Chen Hongzhao

會計機構負責人：
Person in charge of accounting department:
董惟重
Dong Weizhong

三. 公司基本情況

1. 公司概況

本公司是於1994年4月6日在中華人民共和國河南省成立的股份有限公司。於1994年6月29日發行了境外上市外資H股並在香港聯合交易所有限公司上市；於1995年9月29日發行了人民幣普通A股並在上海證券交易所上市。本公司於2023年2月16日由原洛陽玻璃股份有限公司更名為凱盛新能源股份有限公司。本公司總部註冊地址位於河南省洛陽市西工區唐宮中路9號。

2021年6月15日，根據中國證券監督管理委員會「證監許可[2021]2104號」《關於核准洛陽玻璃股份有限公司非公開發行股票的批覆》的核准，本公司向特定投資者平安資產管理有限責任公司(投連)、平安資產管理有限責任公司(鑫享3號)、UBS AG、濟南江山投資合夥企業(有限合夥)、科改策源(重慶)私募股權投資基金合夥企業(有限合夥)、國泰君安證券股份有限公司、中國銀河證券股份有限公司、寧波宏陽投資管理合夥企業(有限合夥)、洛陽製造業高質量發展基金(有限合夥)、上海鉑紳投資中心(有限合夥)、深創投製造業轉型升級新材料基金(有限合夥)、諾德基金管理有限責任公司和凱盛科技集團有限公司發行人民幣普通股共計97,134,531股(每股面值1元)，增加註冊資本人民幣97,134,531元。此次非公開發行完成後，本公司發行的普通股總數為645,674,963股。

本公司所屬行業為玻璃製造業，主要從事新能源玻璃、其他功能玻璃的生產及銷售。公司經營範圍包括光伏設備及元器件製造，光伏設備及元器件銷售；玻璃製造，非金屬礦物製品製造，非金屬礦及製品銷售，技術玻璃製品製造，技術玻璃製品銷售，太陽能發電技術服務，新材料技術研發，新興能源技術研發，建築材料生產專用機械製造，採購代理服務，技術服務、技術開發、技術諮詢、技術交流、技術轉讓、技術推廣(除依法須經批准的項目外，憑營業執照依法自主開展經營活動)。

本財務報表業經本公司董事會批准報出。

III. Company Profile

1. Company Overview

The Company was incorporated in Henan Province of the People's Republic of China as a joint stock limited company on 6 April 1994. On 29 June 1994, the Company issued overseas-listed foreign invested H shares and was listed on The Stock Exchange of Hong Kong Limited; on 29 September 1995, the Company issued ordinary A shares denominated in RMB and was listed on the Shanghai Stock Exchange. On 16 February 2023, the Company changed the name from "Luoyang Glass Company Limited" to "Triumph New Energy Company Limited". The registered address of the headquarter is No. 9, Tang Gong Zhong Lu, Xigong District, Luoyang, Henan.

On 15 June 2021, according to the Approval on the Non-public Issuance of Shares of Luoyang Glass Company Limited* (Zheng Jian Xu Ke [2021] No. 2104) (《關於核准洛陽玻璃股份有限公司非公開發行股票的批覆》(證監許可[2021]2104號)) issued by the China Securities Regulatory Commission, the Company issued a total of 97,134,531 ordinary shares, with a par value of RMB1 each, to specific investors namely Ping An Asset Management Co., Ltd. (Investment-linked), Ping An Asset Management Co., Ltd. (Xin Xiang No. 3), UBS AG, Jinan Jiangshan Investment Partnership (Limited Partnership)*, Kegai Ceyuan (Chongqing) Private Equity Investment Fund Partnership (Limited Partnership)*, Guotai Junan Securities Co., Ltd., China Galaxy Securities Co., Ltd., Ning Bo Hong Yang Capital Management Partnership (Limited Partnership)*, Luoyang Manufacturing High Quality Development Fund (Limited Partnership)*, Shanghai Boshen Investment (Limited Partnership)*, Shenzhen Capital Manufacturing Transformation And Upgrading Advance Material Fund (Limited Partnership)*, Nuode Asset Management Co., Ltd. and Triumph Science & Technology Co., Ltd., and increased registered capital of RMB97,134,531. Following the completion of non-public issuance, the total number of issued ordinary shares of the Company was 645,674,963.

The Company is a glass manufacturing enterprise, which is mainly engaged in the production and sales of new energy glass and other functional glass. Its scope of business includes manufacturing and sales of photovoltaic equipment and components; manufacturing of glass, manufacturing of non-metallic mineral products, sales of non-metallic minerals and its products, manufacturing and sales of technical glass products, technical services for solar power generation, research and development of new materials technology and emerging energy technologies, manufacturing of machinery for the production of building materials, procurement and agency services, technical services, technical development, technical consultation, technical exchange, technology transfer, and technology promotion (except for items which are subject to approval in accordance with the law, business activities shall be carried out independently according to the law with the business license).

This financial statement is reported upon the approval of the Board of the Company.

三. 公司基本情況(續)

2. 合併財務報表範圍

序號 子公司名稱
No. Name of subsidiaries

1	中建材(合肥)新能源有限公司 CNBM (Hefei) New Energy Company Limited*
2	中國建材桐城新能源材料有限公司 CNBM (Tongcheng) New Energy Materials Company Limited*
3	中建材(宜興)新能源有限公司 CNBM (Yixing) New Energy Company Limited*
4	凱盛(自貢)新能源有限公司 Triumph (Zi Gong) New Energy Resources Co., Ltd.
5	凱盛(漳州)新能源有限公司 Kaisheng (Zhangzhou) New Energy Co., Ltd.*
6	中建材(洛陽)新能源有限公司 CNBM (Luoyang) New Energy Resources Co., Ltd.
7	秦皇島北方玻璃有限公司 Qinhuangdao North Glass Co., Ltd.

III. Company Profile (Continued)

2. Scope of Consolidated Financial Statements

簡稱
Abbreviation

合肥新能源 Hefei New Energy
桐城新能源 Tongcheng New Energy
宜興新能源 Yixing New Energy
自貢新能源 Zigong New Energy
漳州新能源 Zhangzhou New Energy
洛陽新能源 Luoyang New Energy
北方玻璃 North Glass

四. 財務報表的編製基礎

1. 編製基礎

本財務報表按照中國財政部發佈的企業會計準則及其應用指南、解釋及其他有關規定(統稱「企業會計準則」)編製。此外，本公司還按照中國證監會《公開發行證券的公司信息披露編報規則第15號－財務報告的一般規定》(2014年修訂)披露有關財務信息。

本截至2023年6月30日止六個月之財務報表所採用的會計政策及計算方法與本公司截至2022年12月31日止年度之財務報表所採用的會計政策及計算方法符合一致。

本公司財務報表以持續經營為編製基礎。

本公司會計核算以權責發生制為基礎。除某些金融工具外，本財務報表均以歷史成本為計量基礎。資產如果發生減值，則按照相關規定計提相應的減值準備。

2. 持續經營

於2023年6月30日，本公司生產經營情況正常，融資渠道暢通，資產負債率為58.08%，流動資產超過流動負債393,817,729.71元，本公司管理層已作出評估，同時控股股東為本公司提供日常財務資助，可滿足本公司償還債務及資本性承諾之資金需要。本公司管理層認為本公司持續經營能力不存在問題。因此，本公司以持續經營為基礎編製本財務報表。

IV. Basis of Preparation of Financial Statements

1. Basis of preparation

The financial statements are prepared in accordance with the "China Accounting Standards for Business Enterprises" and their application guidelines, interpretations and other relevant requirements (collectively, CASBE) issued by the Ministry of Finance of the PRC ("MOF"). In addition, the Company also disclosed relevant financial information in accordance with the Preparation Rules for Information Disclosure by Companies Offering Securities to the Public No. 15 – General Provisions on Financial Reports (2014 Amendments) issued by CSRC.

The accounting policies and methods of computation used in this financial statements for the six months ended 30 June 2023 are consistent and same with those presented in the Company's annual financial statements for the year ended 31 December 2022.

The financial statements of the Company are prepared on a going concern basis.

The Company's accounting is measured on an accrual accounting basis. Except for certain financial instruments, the financial statements are measured based on historical cost. In case of asset impairment, impairment provisions shall be made accordingly under relevant regulations.

2. Going concern

As at 30 June 2023, the business operations of the Company were in normal condition with smooth financing channels and its gearing ratio was 58.08%. The current assets of the Group exceeded current liabilities by RMB393,817,729.71, by virtue of the estimation of the management of the Company and the daily financial assistance provided to the Company by its controlling shareholder, the Company is expected to be able to meet its capital needs for repayment of debts and capital commitments. The management of the Company believes that there is no problem about the Company's ability to continue its operation. Therefore, the Company has prepared the financial statement on a going concern basis.

五. 重要會計政策及會計估計

1. 遵循企業會計準則的聲明

本公司所編製的財務報表符合企業會計準則的要求，真實、完整地反映了2023年6月30日的合併及公司財務狀況、2023年1-6月的合併及公司經營成果、股東權益變動和現金流量等有關信息。

2. 會計期間

本公司會計期間採用公曆年度，即每年自1月1日起至12月31日止。

3. 營業週期

本公司的營業週期為12個月

4. 記賬本位幣

本公司的記賬本位幣為人民幣。

V. Important Accounting Policies and Estimates

1. Declaration on compliance with Accounting Standards for Business Enterprises

These financial statements of the Company were prepared under the requirements of CASBE, which truly and fully reflect the financial position of the consolidated entity and the Company as at 30 June 2023, the operating results of the consolidated entity and the Company from January to June 2023, and information related to changes in equity and cash flows.

2. Accounting period

The accounting period of the Company is from 1 January to 31 December of each calendar year.

3. Operating cycle

The operating cycle of the Company is 12 months.

4. Measurement currency

The Company's reporting currency is the Renminbi ("RMB").

五. 重要會計政策及會計估計(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法

(1) 同一控制下的企業合併

對於同一控制下的企業合併，合併方在合併中取得的被合併方的資產、負債，除因會計政策不同而進行的調整以外，按合併日被合併方在最終控制方合併財務報表中的賬面價值計量。合併對價的賬面價值與合併中取得的淨資產賬面價值的差額調整資本公積，資本公積不足沖減的，調整留存收益。

通過多次交易分步實現同一控制下的企業合併

在個別財務報表中，以合併日持股比例計算的合併日應享有被合併方淨資產在最終控制方合併財務報表中的賬面價值的份額作為該項投資的初始投資成本；初始投資成本與合併前持有投資的賬面價值加上合併日新支付對價的賬面價值之和的差額，調整資本公積，資本公積不足沖減的，調整留存收益。

V. Important Accounting Policies and Estimates (Continued)

5. The accounting treatment of business combination under common control and not under common control

(1) Business combination under common control

For the business combination involving entities under common control, the assets and liabilities of the party being merged that are obtained in the business combination by the absorbing party shall be measured at the carrying amounts as recorded by the ultimate controlling party in the consolidated financial statements at the combination date, except for the adjustments due to different accounting policies. The difference between the carrying amount of the consideration paid for the combination and the carrying amount of the net assets obtained in the combination is charged to the capital reserve. If the capital reserve is not sufficient to absorb the difference, any excess shall be adjusted against retained earnings.

Business combinations involving entities under common control and achieved in stages

In the separate financial statements, the initial investment cost is calculated based on the share of net assets of the party being merged in proportion to the shareholding at the combination date, as a portion of the carrying amount recorded in the consolidated financial statements of the ultimate controlling party. The difference between the initial investment cost and the sum of the carrying amount of the original investment cost prior to the combination and the carrying amount of consideration paid for the combination is adjusted to the capital reserve, if the capital reserve is not sufficient to absorb the difference, the excess difference shall be adjusted to retained earnings.

五. 重要會計政策及會計估計(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法(續)

(1) 同一控制下的企業合併(續)

在合併財務報表中，合併方在合併中取得的被合併方的資產、負債，按合併日在最終控制方合併財務報表中的賬面價值計量；合併前持有投資的賬面價值加上合併日新支付對價的賬面價值之和，與合併中取得的淨資產賬面價值的差額，調整資本公積，資本公積不足沖減的，調整留存收益。合併方在取得被合併方控制權之前持有的長期股權投資，在取得原股權之日與合併方和被合併方同處於同一方最終控制之日孰晚日起至合併日之間已確認有關損益、其他綜合收益和其他所有者權益變動，應分別沖減比較報表期間的期初留存收益或當期損益。

V. Important Accounting Policies and Estimates (Continued)

5. The accounting treatment of business combination under common control and not under common control (Continued)

(1) Business combination under common control (Continued)

In the consolidated financial statements, the assets and liabilities of the party being merged that are obtained at the combination by the absorbing party shall be measured at the carrying value as recorded by the ultimate controlling party in the consolidated financial statements at combination date. The difference between the sum of the carrying value from original shareholding portion and the new investment cost incurred at combination date and the carrying value of net assets obtained at combination date shall be adjusted to capital reserve, if the balance of capital reserve is not sufficient to absorb the differences, any excess is adjusted to retained earnings. The long-term investment prior to the absorbing party obtaining the control of the party being merged, the recognised profit or loss, other comprehensive income and other change of owners' equity for the period from the acquisition date of original equity or the date when the two parties are ultimately under common control, whichever is later, to the combination date shall separately offset the opening balance of retained earnings and profit or loss during comparative statements.

五. 重要會計政策及會計估計(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法(續)

(2) 非同一控制下的企業合併

對於非同一控制下的企業合併，合併成本為購買日為取得對被購買方的控制權而付出的資產、發生或承擔的負債以及發行的權益性證券的公允價值。在購買日，取得的被購買方的資產、負債及或有負債按公允價值確認。

對合併成本大於合併中取得的被購買方可辨認淨資產公允價值份額的差額，確認為商譽，按成本扣除累計減值準備進行後續計量；對合併成本小於合併中取得的被購買方可辨認淨資產公允價值份額的差額，經覆核後計入當期損益。

通過多次交易分步實現非同一控制下的企業合併

在個別財務報表中，以購買日之前所持被購買方的股權投資的賬面價值與購買日新增投資成本之和，作為該項投資的初始投資成本。購買日之前持有的股權投資因採用權益法核算而確認的其他綜合收益，購買日對這部分其他綜合收益不作處理，在處置該項投資時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理；因被投資方除淨損益、其他綜合收益和利潤分配以外的其他所有者權益變動而確認的所有者權益，在處置該項投資時轉入處置期間的當期損益。購買日之前持有的股權投資採用公允價值計量的，原計入其他綜合收益的累計公允價值變動在改按成本法核算時轉入留存收益。

V. Important Accounting Policies and Estimates (Continued)

5. The accounting treatment of business combination under common control and not under common control (Continued)

(2) Business combination not under common control

For business combinations involving entities not under common control, the cost for each combination is measured at the aggregate fair value at acquisition date, of assets given, liabilities incurred or assumed, and equity securities issued by the acquirer in exchange for control of the acquiree. At acquisition date, the acquired assets, liabilities or contingent liabilities of acquiree are measured at their fair value.

Where the cost of combination exceeds the acquirer's interest in the fair value of the acquiree's identifiable net assets, the difference is recognised as goodwill, and subsequently measured on the basis of its cost minus accumulative impairment provision; Where the cost of combination is less than the acquirer's interest in the fair value of the acquiree's identifiable net assets, the difference is recognised in profit or loss for the current period after reassessment.

Business combinations involving entities not under common control and achieved in stages

In the separate financial statements, the initial investment cost of the investment is the sum of the carrying amount of the equity investment held by the entity prior to the acquisition date and the additional investment cost at the acquisition date. The disposal accounting policy of other comprehensive income related with equity investment prior to the acquisition date recognised under equity method shall be in compliance with the method when the acquiree disposes the related assets or liabilities. Owners' equity due to the changes of other owners' equity other than the changes of net profit, other comprehensive income and profit distribution shall be transferred to profit or loss for current period when disposed of. If the equity investment held by the entity prior to the acquisition date is measured at fair value, the cumulative changes in fair value recognised in other comprehensive income shall be transferred to retained earnings for current period when accounted for using cost method.

五. 重要會計政策及會計估計(續)

5. 同一控制下和非同一控制下企業合併的會計處理方法(續)

(2) 非同一控制下的企業合併(續)

在合併財務報表中，合併成本為購買日支付的對價與購買日之前已經持有的被購買方的股權在購買日的公允價值之和。對於購買日之前已經持有的被購買方的股權，按照該股權在購買日的公允價值進行重新計量，公允價值與其賬面價值之間的差額計入當期收益；購買日之前已經持有的被購買方的股權涉及其他綜合收益、其他所有者權益變動轉為購買日當期收益，由於被投資方重新計量設定收益計劃淨負債或淨資產變動而產生的其他綜合收益除外。

(3) 企業合併中有關交易費用的處理

為進行企業合併發生的審計、法律服務、評估諮詢等中介費用以及其他相關管理費用，於發生時計入當期損益。作為合併對價發行的權益性證券或債務性證券的交易費用，計入權益性證券或債務性證券的初始確認金額。

6. 合併財務報表的編製方法

(1) 合併財務報表範圍

合併財務報表的合併範圍以控制為基礎予以確定。控制，是指本公司擁有對被投資單位的權力，通過參與被投資單位的相關活動而享有可變回報，並且有能力運用對被投資單位的權力影響其回報金額。子公司，是指被本公司控制的主體(含企業、被投資單位中可分割的部分、結構化主體等)。

V. Important Accounting Policies and Estimates (Continued)

5. The accounting treatment of business combination under common control and not under common control (Continued)

(2) Business combination not under common control (Continued)

In the consolidation financial statements, the combination cost is the sum of consideration paid at acquisition date and fair value of the acquiree's equity investment held prior to acquisition date; the cost of equity of the acquiree held prior to acquisition date shall be remeasured at the fair value at acquisition date, the difference between the fair value and carrying amount shall be recognised as income or loss for the current period. Other comprehensive income and changes of investment equity related with acquiree's equity held prior to acquisition date shall be transferred to investment profit or loss for current period at acquisition date, except for the other comprehensive income incurred by the changes of net assets or net liabilities due to the remeasurement of defined benefit plans.

(3) Transaction fees attribution during business combination

The audit, legal, valuation advisory and other intermediary fees and other relevant administrative expenses arising from business combinations are recognised in profit or loss when incurred. Transaction costs of equity or debt securities issued as the considerations of business combination are included in the initial recognition amounts.

6. Preparation method of consolidated financial statements

(1) Scope of consolidated financial statements

The scope of consolidation of the consolidated financial statements is determined on the basis of control. The term "control" refers to the fact that the Company has power over the investee and is entitled to variable returns from its involvement with the investee and the ability to use its power over the investee to affect the amount of those returns. A subsidiary is an entity controlled by the Company (including an enterprise, a separable part of an investee, a structured entity, etc.).

五. 重要會計政策及會計估計(續)

6. 合併財務報表的編製方法(續)

(2) 合併財務報表的編製方法

合併財務報表以本公司和子公司的財務報表為基礎，根據其他有關資料，由本公司編製。在編製合併財務報表時，本公司和子公司的會計政策和會計期間要求保持一致，公司間的重大交易和往來餘額予以抵銷。

在報告期內因同一控制下企業合併增加的子公司以及業務，視同該子公司以及業務自同受最終控制方控制之日起納入本公司的合併範圍，將其自同受最終控制方控制之日起的經營成果、現金流量分別納入合併利潤表、合併現金流量表中。

在報告期內因非同一控制下企業合併增加的子公司以及業務，將該子公司以及業務自購買日至報告期末的收入、費用、利潤納入合併利潤表，將其現金流量納入合併現金流量表。

子公司的股東權益中不屬於本公司所擁有的部分，作為少數股東權益在合併資產負債表中股東權益項下單獨列示；子公司當期淨損益中屬於少數股東權益的份額，在合併利潤表中淨利潤項目下以「少數股東損益」項目列示。少數股東分擔的子公司的虧損超過了少數股東在該子公司期初所有者權益中所享有的份額，其餘額仍沖減少數股東權益。

V. Important Accounting Policies and Estimates (Continued)

6. Preparation method of consolidated financial statements (Continued)

(2) Basis for preparation of the consolidated financial statements

The consolidated financial statements are prepared by the Company based on the financial statements of the Company and its subsidiaries and other relevant information. In preparing the consolidated financial statements, the accounting policies and accounting periods of the Company and its subsidiaries shall be consistent, and intra-company significant transactions and balances are eliminated.

A subsidiary and its business acquired through a business combination involving entities under common control during the reporting period shall be included in the scope of the consolidation of the Company from the date of being controlled by the ultimate controlling party, and its operating results and cash flows from the date of being controlled by the ultimate controlling party are included in the consolidated profit or loss statement and the consolidated cash flow statement, respectively.

For a subsidiary and its business acquired through a business combination involving entities not under common control during the reporting period, its income, expenses and profits are included in the consolidated profit or loss statement, and cash flows are included in the consolidated cash flow statement from the acquisition date to the end of the reporting period.

The shareholders' equity of the subsidiaries that is not attributable to the Company is presented under shareholders' equity in the consolidated balance sheet as minority interest. The portion of net profit or loss of subsidiaries for the period attributable to minority interest is presented in the consolidated income statement under the "profit or loss of minority interest". When the amount of loss attributable to the minority shareholders of a subsidiary exceeds the minority shareholders' portion of the opening balance of owners' equity of the subsidiary, the excess amount shall be allocated against minority interest.

五. 重要會計政策及會計估計(續)

6. 合併財務報表的編製方法(續)

(3) 購買子公司少數股東股權

因購買少數股權新取得的長期股權投資成本與按照新增持股比例計算應享有子公司自購買日或合併日開始持續計算的淨資產份額之間的差額，以及在不喪失控制權的情況下因部分處置對子公司的股權投資而取得的處置價款與處置長期股權投資相對應享有子公司自購買日或合併日開始持續計算的淨資產份額之間的差額，均調整合併資產負債表中的資本公積，資本公積不足沖減的，調整留存收益。

(4) 喪失子公司控制權的處理

因處置部分股權投資或其他原因喪失了對原有子公司控制權的，剩餘股權按照其在喪失控制權日的公允價值進行重新計量；處置股權取得的對價與剩餘股權公允價值之和，減去按原持股比例計算應享有原有子公司自購買日開始持續計算的淨資產賬面價值的份額與商譽之和，形成的差額計入喪失控制權當期的投資收益。

與原有子公司的股權投資相關的其他綜合收益等，在喪失控制權時轉入當期損益，由於被投資方重新計量設定收益計劃淨負債或淨資產變動而產生的其他綜合收益除外。

V. Important Accounting Policies and Estimates (Continued)

6. Preparation method of consolidated financial statements (Continued)

(3) Acquisition of non-controlling interests in subsidiaries

The difference between the long-term equity investments costs acquired by the acquisition of non-controlling interests and the share of the net assets from subsidiaries from the date of acquisition or the date of combination based on the new shareholding ratio, as well as the difference between the proceeds from the partial disposal of the equity investment without losing control over its subsidiary and the disposal of the long-term equity investment corresponding to the share of the net assets of the subsidiaries from the date of acquisition or the date of combination, is adjusted to the capital reserve, if the capital reserve is not sufficient, any excess is adjusted to retained earnings.

(4) Accounting treatment for loss of control over subsidiaries

For the loss of control over a subsidiary due to disposal of a portion of the equity investment or other reasons, the remaining equity is measured at fair value on the date when the control is lost. The difference arising from the sum of consideration received for disposal of equity interest and the fair value of remaining equity interest over the sum of the share of the carrying amount of net assets of the former subsidiary calculated continuously from the purchase date based on the shareholding percentage before disposal and the goodwill is recognised as investment income in the period when the control is lost.

Other comprehensive income related to equity investment in the former subsidiary shall be transferred to current profit or loss at the time when the control is lost, except for other comprehensive income arising from changes in net assets or net liabilities due to remeasurement of defined benefit plan by the investee.

五. 重要會計政策及會計估計(續)

7. 合營安排分類及共同經營會計處理方法

合營安排，是指一項由兩個或兩個以上的參與方共同控制的安排。本公司合營安排分為共同經營和合營企業。

(1) 共同經營

共同經營是指本公司享有該安排相關資產且承擔該安排相關負債的合營安排。

本公司確認與共同經營中利益份額相關的下列項目，並按照相關企業會計準則的規定進行會計處理：

- A. 確認單獨所持有的資產，以及按其份額確認共同持有的資產；
- B. 確認單獨所承擔的負債，以及按其份額確認共同承擔的負債；
- C. 確認出售其享有的共同經營產出份額所產生的收入；
- D. 按其份額確認共同經營因出售產出所產生的收入；
- E. 確認單獨所發生的費用，以及按其份額確認共同經營發生的費用。

(2) 合營企業的會計處理

合營企業是指本公司僅對該安排的淨資產享有權利的合營安排。

本公司按照長期股權投資有關權益法核算的規定對合營企業的投资進行會計處理。

V. Important Accounting Policies and Estimates (Continued)

7. Classification of joint arrangements and accounting treatment for joint ventures

A joint arrangement refers to an arrangement of which two or more parties have joint control. The joint arrangements of the Company comprise joint operations and joint ventures.

(1) Joint operations

Joint operations refer to a joint arrangement during which the Company is entitled to relevant assets and obligations of this arrangement.

The Company recognises the following items in relation to its interest in a joint operation and accounts for them in accordance with the relevant CASBEs:

- A. the assets held solely by it and assets held jointly according to its share;
- B. the liabilities assumed solely by it and liabilities assumed jointly according to its share;
- C. the revenue from sale of output from joint operations;
- D. the revenue from sale of output from joint operations according to its share;
- E. the fees solely incurred by it and fees incurred from joint operations according to its share.

(2) Accounting treatment for joint ventures

Joint ventures refer to a joint arrangement during which the Company is only entitled to net assets of this arrangement.

The Company accounts for its investments in joint ventures in accordance with the requirements relating to accounting treatment using equity method for long-term equity investments.

五. 重要會計政策及會計估計(續)

8. 現金及現金等價物的確定標準

現金是指庫存現金以及可以隨時用於支付的存款。現金等價物是指企業持有的期限短、流動性強、易於轉換為已知金額現金、價值變動風險很小的投資。

9. 外幣業務和外幣報表折算

本公司發生外幣業務，按交易發生日的即期匯率折算為記賬本位幣金額。

資產負債表日，對外幣貨幣性項目，採用資產負債表日即期匯率折算。因資產負債表日即期匯率與初始確認時或者前一資產負債表日即期匯率不同而產生的匯兌差額，計入當期損益；對以歷史成本計量的外幣非貨幣性項目，仍採用交易發生日的即期匯率折算；對以公允價值計量的外幣非貨幣性項目，採用公允價值確定日的即期匯率折算，折算後的記賬本位幣金額與原記賬本位幣金額的差額，根據非貨幣性項目的性質計入當期損益或其他綜合收益。

10. 金融工具

金融工具是指形成一方的金融資產，並形成其他方的金融負債或權益工具的合同。

(1) 金融工具的確認和終止確認

本公司於成為金融工具合同的一方時確認一項金融資產或金融負債。

V. Important Accounting Policies and Estimates (Continued)

8. Standards for recognising cash and cash equivalents

Cash refers to cash on hand and deposits readily available for payment purpose. Cash equivalents refer to short-term and highly liquid investments held by the company which are readily convertible into known amount of cash and which are subject to insignificant risk of value change.

9. Foreign currency operations and translation of statements denominated in foreign currency

The foreign currency operations of the Company are translated into the functional currency at the prevailing spot exchange rate on the date of exchange.

On the balance sheet date, foreign currency monetary items shall be translated at the spot exchange rate on the balance sheet date. The exchange difference arising from the difference between the spot exchange rate on the balance sheet date and the spot exchange rate upon initial recognition or the last balance sheet date will be recognised in profit or loss for the period. The foreign currency non-monetary items measured at historical cost shall still be measured by the functional currency translated at the spot exchange rate on the date of the transaction. Foreign currency non-monetary items measured at fair value are translated at the spot exchange rate on the date of determination of the fair value. The difference between the amounts of the functional currency before and after the translation will be recognised in profit or loss or other comprehensive income for the period based on the nature of the non-monetary items.

10. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

(1) Recognition and derecognition of financial instruments

Financial asset or financial liability will be recognised when the Company became one of the parties under a financial instrument contract.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(1) 金融工具的確認和終止確認(續)

金融資產滿足下列條件之一的，終止確認：

- ① 收取該金融資產現金流量的合同權利終止；
- ② 該金融資產已轉移，且符合下述金融資產轉移的終止確認條件。

金融負債的現時義務全部或部分已經解除的，終止確認該金融負債或其一部分。本公司(債務人)與債權人之間簽訂協議，以承擔新金融負債方式替換現存金融負債，且新金融負債與現存金融負債的合同條款實質上不同的，終止確認現存金融負債，並同時確認新金融負債。

以常規方式買賣金融資產，按交易日進行會計確認和終止確認。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(1) Recognition and derecognition of financial instruments (Continued)

Financial asset that satisfied any of the following criteria shall be derecognised:

- ① the contract right to receive the cash flows of the financial asset has terminated;
- ② the financial asset has been transferred and meets the derecognition criteria for the transfer of financial asset as described below.

A financial liability (or a part thereof) is derecognised only when the present obligation is discharged in full or in part. If an agreement is entered between the Company (debtor) and a creditor to replace the existing financial liabilities with new financial liabilities, and the contractual terms of the new financial liabilities are substantially different from those of the existing financial liabilities, the existing financial liabilities shall be derecognised and the new financial liabilities shall be recognised.

Conventionally traded financial assets shall be recognised and derecognised at the trading date.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(2) 金融資產分類和計量

本公司在初始確認時根據管理金融資產的業務模式和金融資產的合同現金流量特徵，將金融資產分為以下三類：以攤餘成本計量的金融資產、以公允價值計量且其變動計入其他綜合收益的金融資產、以公允價值計量且其變動計入當期損益的金融資產。

以攤餘成本計量的金融資產

本公司將同時符合下列條件且未被指定為以公允價值計量且其變動計入當期損益的金融資產，分類為以攤餘成本計量的金融資產：

- 本公司管理該金融資產的業務模式是以收取合同現金流量為目標；
- 該金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付。

初始確認後，對於該類金融資產採用實際利率法以攤餘成本計量。以攤餘成本計量且不屬於任何套期關係的一部分的金融資產所產生的利得或損失，在終止確認、按照實際利率法攤銷或確認減值時，計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(2) Classification and measurement of financial assets

The Company classifies the financial assets according to the business model for managing the financial assets and characteristics of the contractual cash flows into three categories as follows: financial assets measured at amortised cost, financial assets measured at fair value through other comprehensive income, and financial assets measured at fair value through profit or loss.

Financial assets measured at amortised cost

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated at fair value through other comprehensive income:

- The Company's business model for managing such financial assets is to collect contractual cash flows;
- The contractual terms of the financial asset stipulate that cash flows generated on specific dates are solely payments of principal and interest on the principal amount outstanding.

Subsequent to initial recognition, such financial assets are measured at amortised cost using the effective interest method. A gain or loss on a financial asset that is measured at amortised cost and is not part of a hedging relationship shall be recognised in profit or loss for the current period when the financial asset is derecognised, amortised using the effective interest method or with impairment recognised.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(2) 金融資產分類和計量(續)

以公允價值計量且其變動計入其他綜合收益的金融資產

本公司將同時符合下列條件且未被指定為以公允價值計量且其變動計入當期損益的金融資產，分類為以公允價值計量且其變動計入其他綜合收益的金融資產：

- 本公司管理該金融資產的業務模式既以收取合同現金流量為目標又以出售該金融資產為目標；
- 該金融資產的合同條款規定，在特定日期產生的現金流量，僅為對本金和以未償付本金金額為基礎的利息的支付。

初始確認後，對於該類金融資產以公允價值進行後續計量。採用實際利率法計算的利息、減值損失或利得及匯兌損益計入當期損益，其他利得或損失計入其他綜合收益。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(2) Classification and measurement of financial assets (Continued)

Financial assets measured at fair value through other comprehensive income

A financial asset is classified as measured at fair value through other comprehensive income if it meets both of the following conditions and is not designated at fair value through profit or loss:

- The Company's business model for managing such financial assets is achieved both by collecting contractual cash flows and selling such financial assets;
- The contractual terms of the financial asset stipulate that cash flows generated on specific dates are solely payments of principal and interest on the principal amount outstanding.

Subsequent to initial recognition, such financial assets are subsequently measured at fair value. Interest calculated using the effective interest method, impairment losses or gains and foreign exchange gains and losses are recognised in profit or loss for the current period, and other gains or losses are recognised in other comprehensive income. On derecognition, the cumulative gain or loss previously recognised in other comprehensive income is reclassified from other comprehensive income to profit or loss.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(2) 金融資產分類和計量(續)

以公允價值計量且其變動計入當期損益的金融資產

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

初始確認後，對於該類金融資產以公允價值進行後續計量，產生的利得或損失(包括利息和股利收入)計入當期損益，除非該金融資產屬於套期關係的一部分。

但是，對於非交易性權益工具投資，本公司在初始確認時將其不可撤銷地指定為以公允價值計量且其變動計入其他綜合收益的金融資產。該指定在單項投資的基礎上作出，且相關投資從發行方的角度符合權益工具的定義。

初始確認後，對於該類金融資產以公允價值進行後續計量。滿足條件的股利收入計入損益，其他利得或損失及公允價值變動計入其他綜合收益。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(2) Classification and measurement of financial assets (Continued)

Financial assets measured at fair value through profit or loss

The Company classifies the financial assets other than those measured at amortised cost and measured at fair value through other comprehensive income as financial assets measured at fair value through profit or loss. During initial recognition, the Company irrevocably designates certain financial assets that are required to be measured at amortised cost or at fair value through other comprehensive income as financial assets measured at fair value through profit or loss in order to eliminate or significantly reduce accounting mismatch.

Upon initial recognition, such financial assets are measured at fair value. Except for those held for hedging purposes, gains or losses (including interests and dividend income) arising from such financial assets are recognised in the profit or loss for the current period.

However, with respect to non-trading equity instrument investments, the Company may irrevocably designate them as financial assets measured at fair value through other comprehensive income at initial recognition. The designation is made on the basis of individual investment, and the relevant investment conforms to the definition of equity instruments from the issuer's point of view.

After initial recognition, financial assets are subsequently measured at fair value. Dividend income that meets the requirements is recognised in profit and loss, and other gains or losses and changes in fair value are recognised in other comprehensive income. When derecognised, the accumulated gains or losses previously recognised in other comprehensive income are transferred from other comprehensive income to retained earnings.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(2) 金融資產分類和計量(續)

以公允價值計量且其變動計入當期損益的金融資產(續)

管理金融資產的業務模式，是指本公司如何管理金融資產以產生現金流量。業務模式決定本公司所管理金融資產現金流量的來源是收取合同現金流量、出售金融資產還是兩者兼有。本公司以客觀事實為依據、以關鍵管理人員決定的對金融資產進行管理的特定業務目標為基礎，確定管理金融資產的業務模式。

本公司對金融資產的合同現金流量特徵進行評估，以確定相關金融資產在特定日期產生的合同現金流量是否僅為對本金和以未償付本金金額為基礎的利息的支付。其中，本金是指金融資產在初始確認時的公允價值；利息包括對貨幣時間價值、與特定時期未償付本金金額相關的信用風險、以及其他基本借貸風險、成本和利潤的對價。此外，本公司對可能導致金融資產合同現金流量的時間分佈或金額發生變更的合同條款進行評估，以確定其是否滿足上述合同現金流量特徵的要求。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(2) Classification and measurement of financial assets (Continued)

Financial assets measured at fair value through profit or loss (Continued)

The business model for managing financial assets refers to how the Company manages its financial assets in order to generate cash flows. That is, the Company's business model determines whether cash flows will result from collecting contractual cash flows, selling financial assets or both. The Company determines the business model for managing financial assets on the basis of objective facts and specific business objectives for managing financial assets determined by key management personnel.

The Company assesses the characteristics of the contractual cash flows of financial assets to determine whether the contractual cash flows generated by the relevant financial assets on a specific date are solely payments of principal and interest on the principal amount outstanding. The principal refers to the fair value of the financial assets at the initial recognition. Interest includes consideration for the time value of money, for the credit risk associated with the principal amount outstanding during a particular period of time and for other basic lending risks, costs and profits. In addition, the Company evaluates the contractual terms that may result in a change in the time distribution or amount of contractual cash flows from a financial asset to determine whether it meets the requirements of the above contractual cash flow characteristics.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(2) 金融資產分類和計量(續)

以公允價值計量且其變動計入當期損益的金融資產(續)

僅在本公司改變管理金融資產的業務模式時，所有受影響的相關金融資產在業務模式發生變更後的首個報告期間的第一天進行重分類，否則金融資產在初始確認後不得進行重分類。

金融資產在初始確認時以公允價值計量。對於以公允價值計量且其變動計入當期損益的金融資產，相關交易費用直接計入當期損益；對於其他類別的金融資產，相關交易費用計入初始確認金額。因銷售產品或提供勞務而產生的、未包含或不考慮重大融資成分的應收賬款，本公司按照預期有權收取的對價金額作為初始確認金額。

(3) 金融負債分類和計量

本公司的金融負債於初始確認時分類為：以公允價值計量且其變動計入當期損益的金融負債、以攤餘成本計量的金融負債。對於未劃分為以公允價值計量且其變動計入當期損益的金融負債的，相關交易費用計入其初始確認金額。

以公允價值計量且其變動計入當期損益的金融負債

以公允價值計量且其變動計入當期損益的金融負債，包括交易性金融負債和初始確認時指定為以公允價值計量且其變動計入當期損益的金融負債。對於此類金融負債，按照公允價值進行後續計量，公允價值變動形成的利得或損失以及與該等金融負債相關的股利和利息支出計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(2) Classification and measurement of financial assets (Continued)

Financial assets measured at fair value through profit or loss (Continued)

All affected financial assets are reclassified on the first day of the first reporting period following the change in the business model where the Company changes its business model for managing financial assets; otherwise, financial assets shall not be reclassified after initial recognition.

Financial assets are measured at fair value upon initial recognition. For financial assets measured at fair value through profit or loss, relevant transaction costs are directly recognised in profit or loss for the current period. For other categories of financial assets, relevant transaction costs are included in the amount initially recognised. Accounts receivable arising from sales of goods or rendering services, which do not contain or do not take into account the material financing component are initially recognised based on the transaction price expected to be entitled by the Company.

(3) Classification and measurement of financial liabilities

At initial recognition, financial liabilities of the Company are classified as financial liabilities measured at fair value through profit or loss and financial liabilities measured at amortised cost. For financial liabilities not classified as measured at fair value through profit or loss, relevant transaction costs are included in the amount initially recognised.

Financial liabilities measured at fair value through profit or loss

Financial liabilities measured at fair value through profit or loss comprise held-for-trading financial liabilities and financial liabilities designated at fair value through profit or loss upon initial recognition. Such financial liabilities are subsequently measured at fair value, and the gains or losses from the change in fair value and the dividend or interest expenses related to the financial liabilities are included in the profit or loss of the current period.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(3) 金融負債分類和計量(續)

以攤餘成本計量的金融負債

其他金融負債採用實際利率法，按攤餘成本進行後續計量，終止確認或攤銷產生的利得或損失計入當期損益。

金融負債與權益工具的區分

金融負債，是指符合下列條件之一的負債：

- ① 向其他方交付現金或其他金融資產的合同義務。
- ② 在潛在不利條件下，與其他方交換金融資產或金融負債的合同義務。
- ③ 將來須用或可用企業自身權益工具進行結算的非衍生工具合同，且企業根據該合同將交付可變數量的自身權益工具。
- ④ 將來須用或可用企業自身權益工具進行結算的衍生工具合同，但以固定數量的自身權益工具交換固定金額的現金或其他金融資產的衍生工具合同除外。

權益工具，是指能證明擁有某個企業在扣除所有負債後的資產中剩餘權益的合同。

如果本公司不能無條件地避免以交付現金或其他金融資產來履行一項合同義務，則該合同義務符合金融負債的定義。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(3) Classification and measurement of financial liabilities (Continued)

Financial liabilities measured at amortised cost

Other financial liabilities are subsequently measured at amortised cost using the effective interest rate method, and the gains or losses arising from derecognition or amortisation are recognised in profit or loss for the current period.

Classification between financial liabilities and equity instruments

A financial liability is a liability if:

- ① it has a contractual obligation to pay in cash or other financial assets to other parties.
- ② it has a contractual obligation to exchange financial assets or financial liabilities under potential adverse condition with other parties.
- ③ it is a non-derivative instrument contract which will or may be settled with the entity's own equity instruments, and the entity will deliver a variable number of its own equity instruments according to such contract.
- ④ it is a derivative instrument contract which will or may be settled with the entity's own equity instruments, except for a derivative instrument contract that exchanges a fixed amount of cash or other financial asset with a fixed number of its own equity instruments.

Equity instruments are any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities.

If the Company cannot unconditionally avoid the performance of a contractual obligation by paying cash or delivering other financial assets, the contractual obligation meets the definition of financial liabilities.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(3) 金融負債分類和計量(續)

金融負債與權益工具的區分(續)

如果一項金融工具須用或可用本公司自身權益工具進行結算，需要考慮用於結算該工具的本公司自身權益工具，是作為現金或其他金融資產的替代品，還是為了使該工具持有方享有在發行方扣除所有負債後的資產中的剩餘權益。如果是前者，該工具是本公司的金融負債；如果是後者，該工具是本公司的權益工具。

(4) 衍生金融工具及嵌入衍生工具

本公司衍生金融工具包括遠期外匯合約、貨幣匯率互換合同、利率互換合同及外匯期權合同等。初始以衍生交易合同簽訂當日的公允價值進行計量，並以其公允價值進行後續計量。公允價值為正數的衍生金融工具確認為一項資產，公允價值為負數的確認為一項負債。因公允價值變動而產生的任何不符合套期會計規定的利得或損失，直接計入當期損益。

對包含嵌入衍生工具的混合工具，如主合同為金融資產的，混合工具作為一個整體適用金融資產分類的相關規定。如主合同並非金融資產，且該混合工具不是以公允價值計量且其變動計入當期損益進行會計處理，嵌入衍生工具與該主合同在經濟特徵及風險方面不存在緊密關係，且與嵌入衍生工具條件相同，單獨存在的工具符合衍生工具定義的，嵌入衍生工具從混合工具中分拆，作為單獨的衍生金融工具處理。如果無法在取得時或後續的資產負債表日對嵌入衍生工具進行單獨計量，則將混合工具整體指定為以公允價值計量且其變動計入當期損益的金融資產或金融負債。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(3) Classification and measurement of financial liabilities (Continued)

Classification between financial liabilities and equity instruments (Continued)

Where a financial instrument must or may be settled with the Company's own equity instruments, the Company's own equity instruments used to settle such instrument should be considered as to whether it is as a substitute for cash or other financial assets or for the purpose of enabling the holder of the instrument to be entitled to the remaining interest in the assets of the issuer after deducting all of its liabilities. For the former, it is a financial liability of the Company; for the latter, it is the Company's own equity instruments.

(4) Derivative financial instruments and embedded derivatives

The derivative financial instruments include forward foreign exchange contract, currency swap contract, interest rate swap contract and foreign exchange option contract. It is initially measured at the fair value as at the signing date of the derivative transaction contract and subsequently measured according to its fair value. The derivative financial instrument with positive fair value is recognised as an asset, while the derivative financial instrument with negative fair value is recognised as a liability. The profit or loss from the change of fair value which does not comply with the hedging accounting rules is directly recorded into the profit and loss for the current period.

For the hybrid instrument which includes embedded derivatives, where the host contract is a financial asset, requirements in relation to the classification of financial assets shall apply to the hybrid instrument as a whole. Where the host contract is not a financial asset, and the hybrid instrument is not measured at fair value and its changes are included in the profit and loss for the current period for accounting purposes, there is no close relation between the embedded derivatives and the host contract in terms of economic features and risks, and the instrument that has the same condition with the embedded derivatives and exists independently meets the definition of derivatives, the embedded derivatives shall be separated from the hybrid instrument and treated as a separate derivative financial instrument. If it is unable to separately measure the embedded derivatives upon acquisition or on the subsequent balance sheet date, the hybrid instrument shall be entirely designated as the financial assets or financial liabilities measured at fair value and whose movements are included in the profit and loss of the current period.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(5) 金融工具的公允價值

公允價值是指市場參與者在計量日發生的有序交易中，出售一項資產所能收到或者轉移一項負債所需支付的價格。

本公司以公允價值計量相關資產或負債，假定出售資產或者轉移負債的有序交易在相關資產或負債的主要市場進行；不存在主要市場的，本公司假定該交易在相關資產或負債的最有利市場進行。主要市場(或最有利市場)是本公司在計量日能夠進入的交易市場。本公司採用市場參與者在對該資產或負債定價時為實現其經濟利益最大化所使用的假設。

存在活躍市場的金融資產或金融負債，本公司採用活躍市場中的報價確定其公允價值。金融工具不存在活躍市場的，本公司採用估值技術確定其公允價值。

以公允價值計量非金融資產的，考慮市場參與者將該資產用於最佳用途產生經濟利益的能力，或者將該資產出售給能夠用於最佳用途的其他市場參與者產生經濟利益的能力。

本公司採用在當前情況下適用並且有足夠可利用數據和其他信息支持的估值技術，優先使用相關可觀察輸入值，只有在可觀察輸入值無法取得或取得不切實可行的情況下，才使用不可觀察輸入值。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(5) Fair value of financial instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The Company measures the relevant asset and liability at fair value, based on the presumption that the orderly transaction to sell the asset or transfer the liability takes place either in the principal market for the relevant asset or liability, or in the absence of a principal market, in the most advantageous market for the relevant asset or liability. The principal or the most advantageous market must be a trading market accessible by the Company at the measurement date. The Company adopts the presumption that market participants would use when pricing the asset or liability in their best economic interest.

If there exists an active market for a financial asset or financial liability, the Company uses the quotation on the active market as its fair value. If the market for a financial instrument is inactive, the Company uses valuation technique to recognise its fair value.

Fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its best use or by selling it to another market participant that would use the asset in its best use.

The Company adopts valuation techniques that are appropriate in the current circumstance and for which sufficient data and other information are available, prioritises the use of relevant observable inputs and uses unobservable inputs only under the circumstances where such relevant observable inputs cannot be obtained or practicably obtained.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(5) 金融工具的公允價值(續)

在財務報表中以公允價值計量或披露的資產和負債，根據對公允價值計量整體而言具有重要意義的最低層次輸入值，確定所屬的公允價值層次：第一層次輸入值，是在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；第二層次輸入值，是除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值；第三層次輸入值，是相關資產或負債的不可觀察輸入值。

每個資產負債表日，本公司對在財務報表中確認的持續以公允價值計量的資產和負債進行重新評估，以確定是否在公允價值計量層次之間發生轉換。

(6) 金融資產減值

本公司以預期信用損失為基礎，對下列項目進行減值會計處理並確認損失準備：

- 以攤餘成本計量的金融資產；
- 以公允價值計量且其變動計入其他綜合收益的應收款項和債權投資；
- 《企業會計準則第14號—收入》定義的合同資產；
- 租賃應收款；
- 財務擔保合同(以公允價值計量且其變動計入當期損益、金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的除外)。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(5) Fair value of financial instruments (Continued)

Assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy based on the lowest level input that is significant to the fair value measurement as a whole. Level 1: based on quoted prices (unadjusted) in active markets for identical assets or liabilities obtainable at the measurement date. Level 2: observable inputs for the relevant asset or liability, either directly or indirectly, except for Level 1 input. Level 3: unobservable inputs for the relevant assets or liability.

At each balance sheet date, the Company reassesses assets and liabilities measured at fair value that are recognised in the financial statements on a recurring basis to determine whether transfers have occurred between fair value measurement hierarchy levels.

(6) Impairment of financial assets

The Company makes provision for impairment based on expected credit losses (ECLs) on the following items:

- Financial assets measured at amortised cost;
- Receivables and debt investments measured at fair value through other comprehensive income;
- Contract assets as defined in the Accounting Standards for Business Enterprises No. 14 – Revenue;
- Lease receivables;
- Financial guarantee contracts (except those measured at fair value through profit or loss or formed by continuing involvement of transferred financial assets or the transfer does not qualify for derecognition).

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(6) 金融資產減值(續)

預期信用損失的計量

預期信用損失，是指以發生違約的風險為權重的金融工具信用損失的加權平均值。信用損失，是指本公司按照原實際利率折現的、根據合同應收的所有合同現金流量與預期收取的所有現金流量之間的差額，即全部現金短缺的現值。

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

本公司對於處於不同階段的金融工具的預期信用損失分別進行計量。金融工具自初始確認後信用風險未顯著增加的，處於第一階段，本公司按照未來12個月內的預期信用損失計量損失準備；金融工具自初始確認後信用風險已顯著增加但尚未發生信用減值的，處於第二階段，本公司按照該工具整個存續期的預期信用損失計量損失準備；金融工具自初始確認後已經發生信用減值的，處於第三階段，本公司按照該工具整個存續期的預期信用損失計量損失準備。

對於在資產負債表日具有較低信用風險的金融工具，本公司假設其信用風險自初始確認後並未顯著增加，按照未來12個月內的預期信用損失計量損失準備。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Measurement of ECLs

ECLs are the weighted average of credit losses of financial instruments weighted by the risk of default. Credit losses refer to the difference between all contractual cash flows receivable according to the contract and discounted according to the original effective interest rate and all cash flows expected to be received, i.e. the present value of all cash shortages.

The Company takes into account reasonable and well-founded information such as past events, current conditions and forecasts of future economic conditions, and calculates the probability-weighted amount of the present value of the difference between the cash flows receivable from the contract and the cash flows expected to be received weighted by the risk of default to confirm expected credit losses.

The Company measures ECLs of financial instruments at different stages. If the credit risk of the financial instrument did not increase significantly upon initial recognition, it is at the first stage, and the Company makes provision for impairment based on the ECLs within the next 12 months; if the credit risk of a financial instrument increased significantly upon initial recognition but has not yet incurred credit impairment, it is at the second stage, and the Company makes provision for impairment based on the lifetime ECLs of the instrument; if the financial instrument incurred credit impairment upon initial recognition, it is at the third stage, and the Company makes provision for impairment based on the lifetime ECLs of the instrument.

For financial instruments with low credit risk on the balance sheet date, the Company assumes that the credit risk did not increase significantly upon initial recognition, and makes provision for impairment based on the ECLs within the next 12 months.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(6) 金融資產減值(續)

預期信用損失的計量(續)

整個存續期預期信用損失，是指因金融工具整個預計存續期內所有可能發生的違約事件而導致的預期信用損失。未來12個月內預期信用損失，是指因資產負債表日後12個月內(若金融工具的預計存續期少於12個月，則為預計存續期)可能發生的金融工具違約事件而導致的預期信用損失，是整個存續期預期信用損失的一部分。

在計量預期信用損失時，本公司需考慮的最長期限為企業面臨信用風險的最長合同期限(包括考慮續約選擇權)。

本公司對於處於第一階段和第二階段、以及較低信用風險的金融工具，按照其未扣除減值準備的賬面餘額和實際利率計算利息收入。對於處於第三階段的金融工具，按照其賬面餘額減已計提減值準備後的攤餘成本和實際利率計算利息收入。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Measurement of ECLs (Continued)

Lifetime ECLs represent the ECLs resulting from all possible default events over the expected life of a financial instrument. The 12-month ECLs are the ECLs resulting from possible default events on a financial instrument within 12 months (or a shorter period if the expected life of the financial instrument is less than 12 months) after the balance sheet date, and is a portion of lifetime ECLs.

The maximum period to be considered when estimating ECLs is the maximum contractual period over which the Company is exposed to credit risk, including renewal options.

For the financial instruments at the first and second stages and with low credit risks, the Company calculates the interest income based on the book balance and the effective interest rate before deducting the impairment provisions. For financial instruments at the third stage, interest income is calculated based on the amortised cost after deducting impairment provisions made from the book balance and the effective interest rate.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(6) 金融資產減值(續)

應收票據、應收賬款

對於應收票據、應收賬款，無論是否存在重大融資成分，本公司始終按照相當於整個存續期內預期信用損失的金額計量其損失準備。

當單項金融資產無法以合理成本評估預期信用損失的信息時，本公司依據信用風險特徵對應收票據和應收賬款劃分組合，在組合基礎上計算預期信用損失，確定組合的依據如下：

A. 應收票據

- 應收票據組合1：銀行承兌匯票
- 應收票據組合2：商業承兌匯票

B. 應收賬款

- 應收賬款組合1：關聯方客戶(實際控制人及其附屬公司)
- 應收賬款組合2：一般客戶

對於劃分為一般客戶組合的應收賬款和商業承兌匯票的應收票據，本公司參考歷史信用損失經驗，結合當前狀況及對未來經濟狀況的預測，編製應收賬款賬齡與整個存續期預期信用損失率對照表，計算預期信用損失。對於劃分為關聯方組合的應收賬款，本公司參考歷史信用損失經驗，結合當前狀況及對未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Notes receivable and accounts receivable

For notes receivable and accounts receivable, regardless of whether there is a significant financing component, the Company always makes provision for impairment at an amount equal to lifetime ECLs.

When the Company is unable to assess the information of ECLs for an individual financial asset at a reasonable cost, it classifies notes receivable and accounts receivable into portfolios based on the credit risk characteristics, and calculates the ECLs on a portfolio basis. The basis for determining the portfolios is as follows:

A. Notes receivable

- Notes receivable portfolio 1: Bank acceptances
- Notes receivable portfolio 2: Commercial acceptances

B. Accounts receivable

- Accounts receivable portfolio 1: related party customers (de facto controller and its subsidiaries)
- Accounts receivable portfolio 2: general customers

For accounts receivable and commercial acceptances included in notes receivable that are classified into general customer grouping, respectively, by making reference to the experience of historical credit losses and giving consideration to the current situation and the forecast of the future economic situation, the Company prepares a comparison table specifying the aging and the lifetime ECL rates of such receivables to calculate the ECL. For accounts receivable that are classified into related party grouping, by making reference to the experience of historical credit losses and giving consideration to the current situation and the forecast of the future economic situation, the Company calculates ECL using exposure at default ("EAD") and lifetime ECL rate.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(6) 金融資產減值(續)

其他應收款

本公司依據信用風險特徵將其他應收款劃分為若干組合，在組合基礎上計算預期信用損失，確定組合的依據如下：

- 其他應收款組合1：光伏補貼款
- 其他應收款組合2：保證金、押金、備用金
- 其他應收款組合3：股權處置對價款
- 其他應收款組合4：合併範圍外往來款
- 其他應收款組合5：一般客戶
- 其他應收款組合6：社保和備用金

對劃分為組合的其他應收款，本公司通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失。

債權投資、其他債權投資

對於債權投資和其他債權投資，本公司按照投資的性質，根據交易對手和風險敞口的各種類型，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Other receivables

The Company classifies other receivables into portfolios based on credit risk characteristics, and calculates the ECLs on a portfolio basis. The basis for determining the portfolios is as follows:

- Other receivables portfolio 1: Photovoltaic subsidies
- Other receivables portfolio 2: Security deposit, deposit, reserve
- Other receivables portfolio 3: Consideration for disposal of equity interests
- Other receivables portfolio 4: Transactions outside the scope of consolidation
- Other receivables portfolio 5: General customers
- Other receivables portfolio 6: Social security, reserve

For other receivables classified as a portfolio, the Company calculates the ECLs based on EAD and the ECL rate over the next 12 months or the entire lifetime.

Debt investments and other debt investments

For debt investments and other debt investments, the Company measures the ECLs based on the nature of the investment, the types of counterparty and risk exposure, and EAD and ECL rate within the next 12 months or the entire lifetime.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(6) 金融資產減值(續)

信用風險顯著增加的評估

本公司通過比較金融工具在資產負債表日發生違約的風險與在初始確認日發生違約的風險，以確定金融工具預計存續期內發生違約風險的相對變化，以評估金融工具的信用風險自初始確認後是否已顯著增加。

在確定信用風險自初始確認後是否顯著增加時，本公司考慮無須付出不必要的額外成本或努力即可獲得的合理且有依據的信息，包括前瞻性信息。本公司考慮的信息包括：

- 債務人未能按合同到期日支付本金和利息的情況；
- 已發生的或預期的金融工具的外部或內部信用評級(如有)的嚴重惡化；
- 已發生的或預期的債務人經營成果的嚴重惡化；
- 現存的或預期的技術、市場、經濟或法律環境變化，並將對債務人對本公司的還款能力產生重大不利影響。

根據金融工具的性質，本公司以單項金融工具或金融工具組合為基礎評估信用風險是否顯著增加。以金融工具組合為基礎進行評估時，本公司可基於共同信用風險特徵對金融工具進行分類，例如逾期信息和信用風險評級。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Assessment of significant increase in credit risk

In assessing whether the credit risk of a financial instrument has increased significantly upon initial recognition, the Company compares the risk of default of the financial instrument at the balance sheet date with that at the date of initial recognition to determine the relative change in risk of default within the expected lifetime of the financial instrument.

In determining whether the credit risk has increased significantly upon initial recognition, the Company considers reasonable and well-founded information, including forward-looking information, which can be obtained without unnecessary extra costs or efforts. Information considered by the Company includes:

- The debtor's failure to make payments of principal and interest on their contractually due dates;
- An actual or expected significant deterioration in a financial instrument's external or internal credit rating (if any);
- An actual or expected significant deterioration in the operating results of the debtor;
- Existing or expected changes in the technological, market, economic or legal environment that have a significant adverse effect on the debtor's ability to meet its obligation to the Company.

Depending on the nature of the financial instruments, the Company assesses whether there has been a significant increase in credit risk on either an individual basis or a collective basis. When the assessment is performed on a collective basis, the financial instruments are grouped based on their common credit risk characteristics, such as past due information and credit risk ratings.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(6) 金融資產減值(續)

已發生信用減值的金融資產

本公司在資產負債表日評估以攤餘成本計量的金融資產和以公允價值計量且其變動計入其他綜合收益的債權投資是否已發生信用減值。當對金融資產預期未來現金流量具有不利影響的一項或多項事件發生時，該金融資產成為已發生信用減值的金融資產。金融資產已發生信用減值的證據包括下列可觀察信息：

- 發行方或債務人發生重大財務困難；
- 債務人違反合同，如償付利息或本金違約或逾期等；
- 本公司出於與債務人財務困難有關的經濟或合同考慮，給予債務人在任何其他情況下都不會做出的讓步；
- 債務人很可能破產或進行其他財務重組；
- 發行方或債務人財務困難導致該金融資產的活躍市場消失。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Credit-impaired financial assets

At balance sheet date, the Company assesses whether financial assets measured at amortised cost and debt investments measured at fair value through other comprehensive income are credit-impaired. A financial asset is credit-impaired when one or more events that have an adverse effect on the estimated future cash flows of the financial asset have occurred. Evidence that a financial asset is credit-impaired includes the following observable events:

- Significant financial difficulty of the issuer or debtor;
- A breach of contract by the debtor, such as a default or delinquency in interest or principal payments;
- For economic or contractual reasons relating to the debtor's financial difficulty, the Company having granted to the debtor a concession that would not otherwise consider;
- It becoming probable that the debtor will enter bankruptcy or other financial reorganisation;
- The disappearance of an active market for that financial asset because of financial difficulties of the issuer or debtor.

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(6) 金融資產減值(續)

預期信用損失準備的列報

為反映金融工具的信用風險自初始確認後的變化，本公司在每個資產負債表日重新計量預期信用損失，由此形成的損失準備的增加或轉回金額，應當作為減值損失或利得計入當期損益。對於以攤餘成本計量的金融資產，損失準備抵減該金融資產在資產負債表中列示的賬面價值；對於以公允價值計量且其變動計入其他綜合收益的債權投資，本公司在其他綜合收益中確認其損失準備，不抵減該金融資產的賬面價值。

核銷

如果本公司不再合理預期金融資產合同現金流量能夠全部或部分收回，則直接減記該金融資產的賬面餘額。這種減記構成相關金融資產的終止確認。這種情況通常發生在本公司確定債務人沒有資產或收入來源可產生足夠的現金流量以償還將被減記的金額。但是，按照本公司收回到期款項的程序，被減記的金融資產仍可能受到執行活動的影響。

已減記的金融資產以後又收回的，作為減值損失的轉回計入收回當期的損益。

(7) 金融資產轉移

金融資產轉移，是指將金融資產讓與或交付給該金融資產發行方以外的另一方(轉入方)。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Presentation of provisions for ECLs

ECLs are remeasured at each balance sheet date to reflect changes in the financial instrument's credit risk upon initial recognition. Any change in the ECL amount is recognised as an impairment gain or loss in profit or loss for the current period. For financial assets measured at amortised cost, the provisions of impairment is deducted from the carrying amount of the financial assets presented in the balance sheet; for debt investments at fair value through other comprehensive income, the Company makes provisions of impairment in other comprehensive income without reducing the carrying amount of the financial asset.

Write-offs

The book balance of a financial asset is directly written off to the extent that there is no realistic prospect of recovery of the contractual cash flows of the financial asset (either partially or in full). Such write-off constitutes derecognition of such financial asset. This is generally the case when the Company determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off. However, financial assets that are written off could still be subject to enforcement activities in order to comply with the Company's procedures for recovery of amounts due.

If a write-off of financial assets is subsequently recovered, the recovery is credited to profit or loss in the period in which the recovery occurs.

(7) Transfer of financial assets

Transfer of financial assets refers to the transfer or delivery of financial assets to another party other than the issuer of such financial assets (the transferee).

五. 重要會計政策及會計估計(續)

10. 金融工具(續)

(7) 金融資產轉移(續)

本公司已將金融資產所有權上幾乎所有的風險和報酬轉移給轉入方的，終止確認該金融資產；保留了金融資產所有權上幾乎所有的風險和報酬的，不終止確認該金融資產。

本公司既沒有轉移也沒有保留金融資產所有權上幾乎所有的風險和報酬的，分別下列情況處理：放棄了對該金融資產控制的，終止確認該金融資產並確認產生的資產和負債；未放棄對該金融資產控制的，按照其繼續涉入所轉移金融資產的程度確認有關金融資產，並相應確認有關負債。

(8) 金融資產和金融負債的抵銷

當本公司具有抵銷已確認金融資產和金融負債的法定權利，且目前可執行該種法定權利，同時本公司計劃以淨額結算或同時變現該金融資產和清償該金融負債時，金融資產和金融負債以相互抵銷後的金額在資產負債表內列示。除此以外，金融資產和金融負債在資產負債表內分別列示，不予相互抵銷。

11. 應收票據

應收票據的預期信用損失的確定方法及會計處理方法

應收票據的預期信用損失的確定方法及會計處理方法見五、重要會計政策及會計估計10.金融工具。

V. Important Accounting Policies and Estimates (Continued)

10. Financial instruments (Continued)

(7) *Transfer of financial assets (Continued)*

If the Company transfers substantially all the risks and rewards of ownership of the financial asset to the transferee, the financial asset shall be derecognised. If the Company retains substantially all the risks and rewards of ownership of a financial asset, the financial asset shall not be derecognised.

If the Company neither transfers nor retains substantially all the risks and rewards of ownership of the financial asset, it accounts for the transaction as follows: if the Company does not retain control, it derecognises the financial asset and recognises any resulting assets or liabilities; if the control over the financial asset is not waived, the relevant financial asset is recognised according to the extent of its continuing involvement in the transferred financial asset and the relevant liability is recognised accordingly.

(8) *Offset of financial assets and financial liabilities*

If the Company owns the legitimate rights of offsetting the recognised financial assets and financial liabilities, which are enforceable currently, and the Company plans to realise the financial assets or to clear off the financial liabilities on a net amount basis or simultaneously, the net amount of financial assets and financial liabilities shall be presented in the balance sheet upon offsetting. Otherwise, financial assets and financial liabilities are presented separately in the balance sheet without offsetting.

11. Notes receivable

Determination and accounting treatment of the ECL of notes receivable

Details of the determination and accounting treatment of the ECL of notes receivable are set forth in 10. Financial instruments under V. Important Accounting Policies and Estimates.

五. 重要會計政策及會計估計(續)

12. 應收賬款

應收賬款的預期信用損失的確定方法及會計處理方法

應收賬款的預期信用損失的確定方法及會計處理方法見五、重要會計政策及會計估計10.金融工具。

13. 應收款項融資

應收款項融資的預期信用損失的確定方法及會計處理方法見五、重要會計政策及會計估計10.金融工具。

14. 其他應收款

其他應收款預期信用損失的確定方法及會計處理方法

其他應收款預期信用損失的確定方法及會計處理方法見五、重要會計政策及會計估計10.金融工具。

15. 存貨

(1) 存貨的分類

本公司存貨分為原材料、週轉材料、在產品、庫存商品、委託加工物資、發出商品等。

(2) 發出存貨的計價方法

本公司存貨取得時按實際成本計價。原材料、庫存商品等發出時採用加權平均法計價。

V. Important Accounting Policies and Estimates (Continued)

12. Accounts receivable

Determination and accounting treatment of the ECL of accounts receivable

Details of the determination and accounting treatment of the ECL of accounts receivable are set forth in 10. Financial instruments under V. Important Accounting Policies and Estimates.

13. Accounts receivable financing

Details of the determination and accounting treatment of the ECL of accounts receivable financing are set forth in 10. Financial instruments under V. Important Accounting Policies and Estimates.

14. Other receivables

Determination and accounting treatment of the ECL of other receivables

Details of the determination and accounting treatment of the ECL of other receivables are set forth in 10. Financial instruments under V. Important Accounting Policies and Estimates.

15. Inventories

(1) *Classification of inventories*

The inventories of the Company are classified into raw materials, revolving materials, work in progress, commodity inventories, external processing materials and products delivered.

(2) *Measurement for delivered inventories*

Inventories of the Company are measured at their actual cost when obtained. Cost of raw materials, goods in stock and others will be calculated with weighted average method when being dispatched.

五. 重要會計政策及會計估計(續)

15. 存貨(續)

(3) 存貨可變現淨值的確定依據及存貨跌價準備的計提方法

存貨可變現淨值是按存貨的估計售價減去至完工時估計將要發生的成本、估計的銷售費用以及相關稅費後的金額。在確定存貨的可變現淨值時，以取得的確鑿證據為基礎，同時考慮持有存貨的目的以及資產負債表日後事項的影響。

資產負債表日，存貨成本高於其可變現淨值的，計提存貨跌價準備。本公司通常按照單個或類別存貨項目計提存貨跌價準備，資產負債表日，以前減記存貨價值的影響因素已經消失的，存貨跌價準備在原已計提的金額內轉回。

(4) 存貨的盤存制度

本公司存貨盤存制度採用永續盤存制。

(5) 低值易耗品和包裝物的攤銷方法

本公司低值易耗品領用時採用一次轉銷法攤銷。週轉使用的包裝物及其他週轉材料採用五五攤銷法進行核算。

V. Important Accounting Policies and Estimates (Continued)

15. Inventories (Continued)

(3) *Recognition of net realisable value of inventories and provision for inventory impairment*

Net realisable value of inventories refers to the amount of the estimated price of inventories less the estimated cost incurred upon completion, estimated sales expenses and taxes and levies. The realisable value of inventories shall be determined on the basis of definite evidence, purpose of holding the inventories and effect of events after the balance sheet date.

At the balance sheet date, provision for inventory impairment is made when the cost is higher than the net realisable value. The Company usually make provision for inventory impairment based on individuals or categories of inventories. At the balance sheet date, in case the factors causing inventory impairment no longer exists, the original provision for inventory impairment shall be reversed.

(4) *Inventory system*

The Company adopts perpetual inventory system.

(5) *Amortisation of low-value consumables and packaging materials*

Low-value consumables are amortised using one-off write-off method. Packaging materials and other revolving materials are amortized using equal-split amortization method.

五. 重要會計政策及會計估計(續)

16. 合同資產

(1). 合同資產的確認方法及標準

合同資產的確認方法及標準見五、重要會計政策及會計估計32.收入。

(2). 合同資產預期信用損失的確定方法及會計處理方法

合同資產預期信用損失的確定方法及會計處理方法參照五、重要會計政策及會計估計10.金融工具。

17. 持有待售資產

(1) 持有待售的非流動資產或處置組的分類與計量

本公司主要通過出售(包括具有商業實質的非貨幣性資產交換)而非持續使用一項非流動資產或處置組收回其賬面價值時，該非流動資產或處置組被劃分為持有待售類別。

上述非流動資產不包括採用公允價值模式進行後續計量的投資性房地產、採用公允價值減去出售費用後的淨額計量的生物資產、職工薪酬形成的資產、金融資產、遞延所得稅資產及保險合同產生的權利。

處置組，是指在一項交易中作為整體通過出售或其他方式一併處置的一組資產，以及在該交易中轉讓的與這些資產直接相關的負債。在特定情況下，處置組包括企業合併中取得的商譽等。

V. Important Accounting Policies and Estimates (Continued)

16. Contract assets

(1) Recognition and standards of contract assets

Details of the recognition and standards of contract assets are set forth in 32. Revenue under V. Important Accounting Policies and Estimates.

(2) Method of determination of expected credit loss of contract assets and accounting treatment

Details of the method of determination of expected credit loss of contract assets and accounting treatment methods are set forth in 10. Financial instruments under V. Important Accounting Policies and Estimates.

17. Assets held for sale

(1) Classification and measurement of non-current assets or the disposal group held for sale

Non-current assets and disposal groups are classified as held for sale if the Company recovers its book value mainly by selling (including the exchange of non-monetary assets with commercial substance) rather than continuing to use it.

The aforesaid non-current assets do not include investment property measured with the basis of fair value; the biological assets measured with the basis of fair value less selling costs; the assets formed by employee benefits; financial assets and the right arising from deferred income tax assets and insurance contracts.

A disposal group is a group of assets to be disposed through sale or other means as a whole in a single transaction, and liabilities directly associated with those assets that will be transferred in the transaction. In certain circumstance, disposal groups include the goodwill obtained through business combination.

五. 重要會計政策及會計估計(續)

17. 持有待售資產(續)

(1) 持有待售的非流動資產或處置組的分類與計量(續)

同時滿足下列條件的非流動資產或處置組被劃分為持有待售類別：根據類似交易中出售此類資產或處置組的慣例，該非流動資產或處置組在當前狀況下即可立即出售；出售極可能發生，即已經就一項出售計劃作出決議且獲得確定的購買承諾，預計出售將在一年內完成。因出售對子公司的投資等原因導致喪失對子公司控制權的，無論出售後本公司是否保留部分權益性投資，在擬出售的對子公司投資滿足持有待售類別劃分條件時，在個別財務報表中將對子公司投資整體劃分為持有待售類別，在合併財務報表中將子公司所有資產和負債劃分為持有待售類別。

初始計量或在資產負債表日重新計量持有待售的非流動資產或處置組時，賬面價值高於公允價值減去出售費用後淨額的差額確認為資產減值損失。對於持有待售的處置組確認的資產減值損失金額，先抵減處置組中商譽的賬面價值，再根據處置組中的各項非流動資產賬面價值所佔比重，按比例抵減其賬面價值。

後續資產負債表日持有待售的非流動資產或處置組公允價值減去出售費用後的淨額增加的，以前減記的金額予以恢復，並在劃分為持有待售類別後確認的資產減值損失金額內轉回，轉回金額計入當期損益。已抵減的商譽賬面價值不得轉回。

V. Important Accounting Policies and Estimates (Continued)

17. Assets held for sale (Continued)

(1) Classification and measurement of non-current assets or the disposal group held for sale (Continued)

Non-current assets and disposal groups that meet the following conditions are classified as held for sale: according to the practice of disposing of this type of assets or disposal groups in a similar transaction, a non-current asset or disposal group is available for immediate sale at its present condition; the sale is likely to occur, that is, a decision has been made on a sale plan and a determined purchase commitment is made, and the sale is expected to be completed within one year. Where the loss of control over the subsidiaries is due to the sales of investment in subsidiaries, no matter whether the Company retains part of the equity investment after selling or not, the investment in subsidiaries shall be classified as held for sale in the separate financial statements when it satisfies the conditions for category of held for sale; all assets and liabilities of subsidiaries shall be classified as held for sale in the consolidated financial statements.

The difference between carrying amount of non-current assets or disposal groups classified as held for sale and the net amount of fair value less selling costs shall be recognised as impairment loss on assets upon initial measurement or when such non-current assets or disposal groups are remeasured at the balance sheet date. For the amount of impairment loss on assets recognised in disposal groups, the carrying amount of disposal groups' goodwill shall be offset against first, and then offset against the carrying amount of non-current assets according to the proportion of carrying amount of the individual non-current assets in the disposal groups.

If on a subsequent balance sheet date, the net amount of the fair value of a held-for-sale non-current asset or disposal group less its selling costs increases, the amount reduced previously shall be recovered, and reversed in the asset impairment loss recognised on the non-current asset after the non-current asset is classified into held-for-sale category. The reversed amount is recognised in current profit or loss. The carrying value of goodwill which has been offset cannot be reversed.

五. 重要會計政策及會計估計(續)

17. 持有待售資產(續)

(1) 持有待售的非流動資產或處置組的分類與計量(續)

持有待售的非流動資產和持有待售的處置組中的資產不計提折舊或進行攤銷；持有待售的處置組中負債的利息和其他費用繼續予以確認。被劃分為持有待售的聯營企業或合營企業的全部或部分投資，對於劃分為持有待售的部分停止權益法核算，保留的部分(未被劃分為持有待售類別)則繼續採用權益法核算；當本公司因出售喪失對聯營企業和合營企業的重大影響時，停止使用權益法。

某項非流動資產或處置組被劃分為持有待售類別，但後來不再滿足持有待售類別劃分條件的，本公司停止將其劃分為持有待售類別，並按照下列兩項金額中較低者計量：

- ① 該資產或處置組被劃分為持有待售類別之前的賬面價值，按照其假定在沒有被劃分為持有待售類別的情況下本應確認的折舊、攤銷或減值進行調整後的金額；
- ② 可收回金額。

(2) 終止經營

終止經營，是指滿足下列條件之一的已被本公司處置或被本公司劃分為持有待售類別的、能夠單獨區分的組成部分：

- ① 該組成部分代表一項獨立的主要業務或一個單獨的主要經營地區。

V. Important Accounting Policies and Estimates (Continued)

17. Assets held for sale (Continued)

(1) Classification and measurement of non-current assets or the disposal group held for sale (Continued)

No depreciation or amortisation is provided for the non-current assets in the held-for-sale and the assets in the disposal group held for sale. The interest on the liabilities and other costs in the disposal group held for sale is recognised continuously. As far as all or part of investment in the associates and joint ventures is concerned, for the part classified into the held-for-sale category, the accounting with equity method shall be ceased, while the remaining part (which is not classified into the held-for-sale category) shall still be accounted for using the equity method. When the Company loses the significant influence on the associates and joint venture due to the sale, the use of equity method shall be ceased.

When certain non-current asset or disposal group classified into the held-for-sale category no longer meets the classification criteria for held-for-sale category, the Company shall stop classifying it into the held-for-sale category and measure it according to the lower of the following two amounts:

- ① The carrying amount of the asset of disposal group before it was classified into the held-for-sale category after being adjusted with the depreciation, amortization or impairment that could have been recognised if it was not classified into the held-for-sale category;
- ② The recoverable amount.

(2) Discontinued operation

Discontinued operation refers to the component meeting one of the following conditions that has been disposed of by the Company or classified by the Company into the held-for-sale type and can be identified separately:

- ① The component represents an independent principal business or a separate principal business place.

五. 重要會計政策及會計估計(續)

17. 持有待售資產(續)

(2) 終止經營(續)

- ② 該組成部分是擬對一項獨立的主要業務或一個單獨的主要經營地區進行處置的一項相關聯計劃的一部分。
- ③ 該組成部分是專為轉售而取得的子公司。

(3) 列報

本公司在資產負債表中將持有待售的非流動資產或持有待售的處置組中的資產列報於「持有待售資產」，將持有待售的處置組中的負債列報於「持有待售負債」。

本公司在利潤表中分別列示持續經營損益和終止經營損益。不符合終止經營定義的持有待售的非流動資產或處置組，其減值損失和轉回金額及處置損益作為持續經營損益列報。終止經營的減值損失和轉回金額等經營損益及處置損益作為終止經營損益列報。

擬結束使用而非出售且滿足終止經營定義中有關組成部分的條件的處置組，自其停止使用日起作為終止經營列報。

對於當期列報的終止經營，在當期財務報表中，原來作為持續經營損益列報的信息被重新作為可比會計期間的終止經營損益列報。終止經營不再滿足持有待售類別劃分條件的，在當期財務報表中，原來作為終止經營損益列報的信息被重新作為可比會計期間的持續經營損益列報。

V. Important Accounting Policies and Estimates (Continued)

17. Assets held for sale (Continued)

(2) Discontinued operation (Continued)

- ② The component is a part of the related plan for the contemplated disposal of an independent principal business or a separate principal business place.
- ③ The component is a subsidiary acquired exclusively for the purpose of resale.

(3) Presentation

The Company presents the non-current assets held for sale and the assets in the disposal group held for sale under “assets classified as held for sale”, and the liabilities in the disposal group held for sale under “liabilities classified as held for sale” in the balance sheet.

The Company presents the profit and loss for continuing operation and profit and loss for discontinued operation in the income statement, respectively. The impairment loss and reversal amount and disposal profit and loss of the non-current assets held for sale or disposal group not meeting the definition of discontinued operation will be presented as the profit and loss of continuing operation. The operating profit and loss (such as impairment loss and reversal amount) and disposal profit and loss of the discontinued operation will be presented as the profit and loss of the discontinued operation.

The disposal group proposed for retirement rather than sale and meeting the condition about the relevant component in the definition of the discontinued operation will be presented as discontinued operation from the date of retirement.

For the discontinued operation reported in the current period, the information formerly presented as profit and loss of continuing operation will be presented as the profit and loss of discontinued operation for the comparable accounting period in the financial statement of the current period. If the discontinued operation no longer meets the classification criteria for held-for-sale category, the information formerly presented as profit and loss of discontinued operation will be presented as the profit and loss of continuing operation for the comparable accounting period in the financial statement of the current period.

五. 重要會計政策及會計估計(續)

18. 長期應收款

長期應收款預期信用損失的確定方法及會計處理方法

長期應收款的預期信用損失的確定方法及會計處理方法見五、重要會計政策及會計估計10.金融工具

19. 長期股權投資

長期股權投資包括對子公司、合營企業和聯營企業的權益性投資。本公司能夠對被投資單位施加重大影響的，為本公司的聯營企業。

(1) 初始投資成本確定

形成企業合併的長期股權投資：同一控制下企業合併取得的長期股權投資，在合併日按照取得被合併方所有者權益在最終控制方合併財務報表中的賬面價值份額作為投資成本；非同一控制下企業合併取得的長期股權投資，按照合併成本作為長期股權投資的投資成本。

對於其他方式取得的長期股權投資：支付現金取得的長期股權投資，按照實際支付的購買價款作為初始投資成本；發行權益性證券取得的長期股權投資，以發行權益性證券的公允價值作為初始投資成本；通過債務重組取得的長期股權投資，其初始投資成本按照《企業會計準則第12號—債務重組》的有關規定確定；非貨幣性資產交換取得的長期股權投資，初始投資成本按照《企業會計準則第7號——非貨幣性資產交換》的有關規定確定。

V. Important Accounting Policies and Estimates (Continued)

18. Long-term receivables

Determination and accounting treatment of the ECL of long-term receivables

Details of the determination and accounting treatment of the ECL of long-term receivables are set forth in 10. Financial instruments under V. Important Accounting Policies and Estimates.

19. Long-term equity investments

Long-term equity investments include the equity investments in subsidiaries, joint ventures and associates. Associates of the Company are those investees that the Company imposes significant influence over.

(1) Determination of initial investment cost

Long-term equity investments acquired through business combinations: for a long-term equity investment acquired through a business combination involving enterprises under common control, the investment cost shall be the absorbing party's share of the carrying amount of the owners' equity under the consolidated financial statements of the ultimate controlling party on the date of combination. For a long-term equity investment acquired through a business combination involving enterprises not under common control, the investment cost of the long-term equity investment shall be the cost of combination.

Long-term equity investments acquired through other means: for a long-term equity investment acquired by cash payment, the initial investment cost shall be the purchase cost actually paid; for a long-term equity investment acquired by issuing equity securities, the initial investment cost shall be the fair value of equity securities issued; for a long-term equity investment acquired by debt restructuring, the initial investment cost shall be recognised according to relevant requirements of Accounting Standards for Business Enterprises No. 12 – Debt Restructuring; for a long-term equity investment acquired by exchange of non-monetary assets, the initial investment cost shall be recognised according to relevant requirements of Accounting Standards for Business Enterprises No. 7 – Non-monetary Asset Exchange.

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(2) 後續計量及損益確認方法

對子公司的投資，採用成本法核算，除非投資符合持有待售的條件；對聯營企業和合營企業的投資，採用權益法核算。

採用成本法核算的長期股權投資，除取得投資時實際支付的價款或對價中包含的已宣告但尚未發放的現金股利或利潤外，被投資單位宣告分派的現金股利或利潤，確認為投資收益計入當期損益。

採用權益法核算的長期股權投資，初始投資成本大於投資時應享有被投資單位可辨認淨資產公允價值份額的，不調整長期股權投資的投資成本；初始投資成本小於投資時應享有被投資單位可辨認淨資產公允價值份額的，對長期股權投資的賬面價值進行調整，差額計入投資當期的損益。

採用權益法核算時，按照應享有或應分擔的被投資單位實現的淨損益和其他綜合收益的份額，分別確認投資收益和其他綜合收益，同時調整長期股權投資的賬面價值；按照被投資單位宣告分派的利潤或現金股利計算應享有的部分，相應減少長期股權投資的賬面價值；被投資單位除淨損益、其他綜合收益和利潤分配以外所有者權益的其他變動，調整長期股權投資的賬面價值並計入資本公積(其他資本公積)。在確認應享有被投資單位淨損益的份額時，以取得投資時被投資單位各項可辨認資產等的公允價值為基礎，並按照本公司的會計政策及會計期間，對被投資單位的淨利潤進行調整後確認。

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

(2) *Subsequent measurement and method for profit or loss recognition*

Investments in subsidiaries shall be accounted for using the cost method, except for the investments which meet the conditions of holding for sale. Investment in associates and joint ventures shall be accounted for using the equity method.

For a long-term equity investment accounted for using the cost method, the cash dividends or profits declared by the investees for distribution shall be recognised as investment gains and included in profit or loss for the current period, except the case of receiving the actual consideration paid for the investment or the declared but not yet distributed cash dividends or profits which is included in the consideration.

For a long-term equity investment accounted for using the equity method, where the initial investment cost exceeds the investor's interest in the fair value of the investee's identifiable net assets at the acquisition date, no adjustment shall be made to the investment cost of the long-term equity investment. Where the initial investment cost is less than the investor's interest in the fair value of the investee's identifiable net assets at the acquisition date, adjustment shall be made to the carrying amount of the long-term equity investment, and the difference shall be charged to profit or loss for the current period.

Under the equity method, investment gain and other comprehensive income shall be recognised based on the Company's share of the net profits or losses and other comprehensive income made by the investee, respectively. Meanwhile, the carrying amount of long-term equity investment shall be adjusted. The carrying amount of long-term equity investment shall be reduced based on the Group's share of profit or cash dividend distributed by the investee. In respect of the other movement of net profit or loss, other comprehensive income and profit distribution of investee, the carrying amount of long-term equity investment shall be adjusted and included in the capital reserves (other capital reserves). The Group shall recognise its share of the investee's net profits or losses based on the fair values of the investee's individual separately identifiable assets at the time of acquisition, after making appropriate adjustments thereto according to the accounting policies and accounting periods of the Company.

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(2) 後續計量及損益確認方法(續)

因追加投資等原因能夠對被投資單位施加重大影響或實施共同控制但不構成控制的，在轉換日，按照原股權的公允價值加上新增投資成本之和，作為改按權益法核算的初始投資成本。原股權分類為以公允價值計量且其變動計入其他綜合收益的非交易性權益工具投資的，與其相關的原計入其他綜合收益的累計公允價值變動在改按權益法核算時轉入留存收益。

因處置部分股權投資等原因喪失了對被投資單位的共同控制或重大影響的，處置後的剩餘股權在喪失共同控制或重大影響之日改按《企業會計準則第22號—金融工具確認和計量》進行會計處理，公允價值與賬面價值之間的差額計入當期損益。原股權投資因採用權益法核算而確認的其他綜合收益，在終止採用權益法核算時採用與被投資單位直接處置相關資產或負債相同的基礎進行會計處理；原股權投資相關的其他所有者權益變動轉入當期損益。

因處置部分股權投資等原因喪失了對被投資單位的控制的，處置後的剩餘股權能夠對被投資單位實施共同控制或施加重大影響的，改按權益法核算，並對該剩餘股權視同自取得時即採用權益法核算進行調整；處置後的剩餘股權不能對被投資單位實施共同控制或施加重大影響的，改按《企業會計準則第22號—金融工具確認和計量》的有關規定進行會計處理，其在喪失控制之日的公允價值與賬面價值之間的差額計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

(2) Subsequent measurement and method for profit or loss recognition (Continued)

For additional equity investment made in order to obtain significant influence or common control over investee without resulted in control, the initial investment cost under the equity method shall be the aggregate of fair value of previously held equity investment and additional investment cost on the date of transfer. For investments in non-trading equity instruments that were previously classified as at fair value through other comprehensive income, the cumulative fair value changes associated with them that were previously included in other comprehensive income are transferred to retained earnings upon the change to the equity method of accounting.

In the event of loss of common control or significant influence over investee due to partial disposal of equity investment, the remaining equity interest after disposal shall be accounted for according to the Accounting Standard for Business Enterprises No. 22 – Recognition and measurement of Financial Instruments. The difference between its fair value and carrying amount shall be included in profit or loss for the current period. In respect of other comprehensive income recognised under previous equity investment using equity method, it shall be accounted for in accordance with the same accounting treatment for direct disposal of relevant asset or liability by investee at the time when equity method was ceased to be used. Movement of other owners' equity related to the previous equity investment shall be transferred to profit or loss for the current period.

In the event of loss of control over investee due to partial disposal of equity investment, the remaining equity interest which can apply common control or impose significant influence over the investee after disposal shall be accounted for using equity method. Such remaining equity interest shall be treated as accounting for using equity method since it is obtained and adjustment was made accordingly. For the remaining equity interest which cannot apply common control or impose significant influence over the investee after disposal, it shall be accounted for using the Accounting Standard for Business Enterprises No. 22 – Recognition and measurement of Financial Instruments. The difference between its fair value and carrying amount as at the date of losing control shall be included in profit or loss for the current period.

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(2) 後續計量及損益確認方法(續)

因其他投資方增資而導致本公司持股比例下降、從而喪失控制權但能對被投資單位實施共同控制或施加重大影響的，按照新的持股比例確認本公司應享有的被投資單位因增資擴股而增加淨資產的份額，與應結轉持股比例下降部分所對應的長期股權投資原賬面價值之間的差額計入當期損益；然後，按照新的持股比例視同自取得投資時即採用權益法核算進行調整。

本公司與聯營企業及合營企業之間發生的未實現內部交易損益按照持股比例計算歸屬於本公司的部分，在抵銷基礎上確認投資損益。但本公司與被投資單位發生的未實現內部交易損失，屬於所轉讓資產減值損失的，不予以抵銷。

(3) 確定對被投資單位具有共同控制、重大影響的依據

共同控制，是指按照相關約定對某項安排所共有的控制，並且該安排的相關活動必須經過分享控制權的參與方一致同意後才能決策。在判斷是否存在共同控制時，首先判斷是否由所有參與方或參與方組合集體控制該安排，其次再判斷該安排相關活動的決策是否必須經過這些集體控制該安排的參與方一致同意。如果所有參與方或一組參與方必須一致行動才能決定某項安排的相關活動，則認為所有參與方或一組參與方集體控制該安排；如果存在兩個或兩個以上的參與方組合能夠集體控制某項安排的，不構成共同控制。判斷是否存在共同控制時，不考慮享有的保護性權利。

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

(2) Subsequent measurement and method for profit or loss recognition (Continued)

If the shareholding ratio of the Company is reduced due to the capital increase of other investors, and as a result, the Company loses the control of but still can apply common control or impose significant influence over the investee, the net asset increase due to the capital increase of the investee attributable to the Company shall be recognised according to the new shareholding ratio, and the difference with the original carrying amount of the long-term equity investment corresponding to the shareholding ratio reduction part that should be carried forward shall be recorded in the profit or loss for the current period; and then it shall be adjusted according to the new shareholding ratio as if equity method is used for accounting when acquiring the investment.

In respect of the transactions between the Company and its associates and joint ventures, the share of unrealised gain or loss arising from internal transactions shall be eliminated by the portion attributable to the Company. Investment gain or loss shall be recognised accordingly. However, any unrealised loss arising from internal transactions between the Company and an investee is not eliminated to the extent that the loss is impairment loss of the transferred assets.

(3) Basis for determining the common control and significant influence on the investee

Common control is the contractually agreed sharing of control over an arrangement, which relevant activities of such arrangement must be decided by unanimously agreement from parties who share control. When determining if there is any common control, it should first be identified if the arrangement is controlled by all the participants or the group consisting of the participants, and then determined if the decision on the arranged activity can be made only with the unanimous consent of the participants sharing the control. If all the participants or a group of participants can only decide the relevant activities of certain arrangement through concerted action, it can be considered that all the participants or a group of participants share common control on the arrangement. If there are two or more participant groups that can collectively control certain arrangement, it does not constitute common control. When determining if there is any common control, the relevant protection rights will not be taken into account.

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(3) 確定對被投資單位具有共同控制、重大影響的依據(續)

重大影響，是指投資方對被投資單位的財務和經營政策有參與決策的權力，但並不能夠控制或者與其他方一起共同控制這些政策的制定。在確定能否對被投資單位施加重大影響時，考慮投資方直接或間接持有被投資單位的表決權股份以及投資方及其他方持有的當期可執行潛在表決權在假定轉換為對被投資單位的股權後產生的影響，包括被投資單位發行的當期可轉換的認股權證、股份期權及可轉換公司債券等的影響。

當本公司直接或通過子公司間接擁有被投資單位20%(含20%)以上但低於50%的表決權股份時，一般認為對被投資單位具有重大影響，除非有明確證據表明該種情況下不能參與被投資單位的生產經營決策，不形成重大影響；本公司擁有被投資單位20%(不含)以下的表決權股份時，一般不認為對被投資單位具有重大影響，除非有明確證據表明該種情況下能夠參與被投資單位的生產經營決策，形成重大影響。

(4) 持有待售的權益性投資

對聯營企業或合營企業的權益性投資全部或部分分類為持有待售資產的，相關會計處理見五、重要會計政策及會計估計17.持有待售資產。

對於未劃分為持有待售資產的剩餘權益性投資，採用權益法進行會計處理。

已劃分為持有待售的對聯營企業或合營企業的權益性投資，不再符合持有待售資產分類條件的，從被分類為持有待售資產之日起採用權益法進行追溯調整。

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

(3) Basis for determining the common control and significant influence on the investee (Continued)

Significant influence is the power of the investor to participate in the financial and operating policy decisions of an investee, but to fail to control or joint control the formulation of such policies together with other parties. When determining if there is any significant influence on the investee, the influence of the voting shares of the investee held by the investor directly and indirectly and the potential voting rights held by the investor and other parties which are exercisable in the current period and converted to the equity of the investee, including the warrants, stock options and convertible bonds that are issued by the investee and can be converted in the current period, shall be taken into account.

When the Company holds directly or indirectly through the subsidiary 20% (inclusive) to 50% of the voting shares of the investee, it is generally considered to have significant influence on the investee, unless there is concrete evidence to prove that it cannot participate in the production and operation decision-making of the investee and cannot pose significant influence in this situation. When the Company owns less than 20% (exclusive) of the voting shares of the investee, it is generally considered that it has not significantly influenced on the investee, unless there is concrete evidence to prove that it can participate in the production and operation decision-making of the investee and cannot pose significant influence in this situation.

(4) Held-for-sale equity investments

Details of the equity investments to associates or joint ventures are all or partially classified as assets held for sale are set forth in 17. Assets held for sale under V. Important Accounting Policies and Estimates.

The remaining equity investments that are not classified as assets held for sale shall be accounted for using equity method.

The equity investments to associates or joint ventures already classified as held for sale no longer meet the conditions of assets held for sale shall be adjusted retroactively using equity method from the date of being classified as assets held for sale.

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(5) 減值測試方法及減值準備計提方法

對子公司、聯營企業及合營企業的投資，計提資產減值的方法見五、重要會計政策及會計估計 26.長期資產減值。

20. 投資性房地產

(1) 如果採用成本計量模式的

折舊或攤銷方法

投資性房地產是指為賺取租金或資本增值，或兩者兼有而持有的房地產。本公司投資性房地產包括已出租的土地使用權、持有並準備增值後轉讓的土地使用權、已出租的建築物。

本公司投資性房地產按照取得時的成本進行初始計量，並按照固定資產或無形資產的有關規定，按期計提折舊或攤銷。

採用成本模式進行後續計量的投資性房地產，計提資產減值方法見五、重要會計政策及會計估計 26.長期資產減值。

投資性房地產出售、轉讓、報廢或毀損的處置收入扣除其賬面價值和相關稅費後的差額計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

(5) Impairment test method and Impairment provision

Details of the method for making impairment provision for the investment in subsidiaries, associates and joint ventures are set forth in 26. Long-term asset impairment under V. Important Accounting Policies and Estimates.

20. Investment property

(1) In respect of investment properties measured at cost

Depreciation or amortisation

Investment property refers to real estate held to earn rentals or for capital appreciation, or both. The investment property of the Company includes leased land use rights, land use rights held for sale after appreciation, and leased buildings.

The investment property of the Company is measured initially at cost upon acquisition, and subject to depreciation or amortisation in the relevant periods according to the relevant provisions on fixed assets or intangible assets.

Details of the method for making impairment provision for the investment property measured at cost subsequently are set forth in 26. Long-term asset impairment under V. Important Accounting Policies and Estimates.

When an investment property is sold, transferred, retired or damaged, the amount of proceeds on disposal of the property net of the carrying amount and related tax and surcharges is recognised in profit or loss for the current period.

五. 重要會計政策及會計估計(續)

21. 固定資產

(1) 確認條件

本公司固定資產是指為生產商品、提供勞務、出租或經營管理而持有的，使用壽命超過一個會計年度的有形資產。

與該固定資產有關的經濟利益很可能流入企業，並且該固定資產的成本能夠可靠地計量時，固定資產才能予以確認。

本公司固定資產按照取得時的實際成本進行初始計量。

與固定資產有關的後續支出，在與其有關的經濟利益很可能流入本公司且其成本能夠可靠計量時，計入固定資產成本；不符合固定資產資本化後續支出條件的固定資產日常修理費用，在發生時按照受益對象計入當期損益或計入相關資產的成本。對於被替換的部分，終止確認其賬面價值。

(2) 折舊方法

類別	Category	折舊方法	Depreciation method	折舊年限 Depreciable life (年) (year)	殘值率 Residual value rate	年折舊率 Annual depreciation rate
房屋及建築物	Buildings and structures	年限平均法	Straight-line method	30-50	3-5	3.23-1.90
機器設備	Machine and equipment	年限平均法	Straight-line method	4-28	3-5	24.25-3.39
運輸設備	Transportation tools	年限平均法	Straight-line method	6-12	3-5	16.17-7.92
其他	Others	年限平均法	Straight-line method	4-28	3-5	24.25-3.39

V. Important Accounting Policies and Estimates (Continued)

21. Fixed assets

(1) Conditions for recognition

Fixed assets represent the tangible assets held by the Company using in the production of goods, rendering of services and for operation and administrative purposes with useful life over one year.

Fixed assets are recognised when it is probable that the related economic benefits will flow to the Company and the costs can be reliably measured.

The Company's fixed assets are initially measured at the actual cost at the time of acquisition.

Subsequent expenditures incurred for a fixed asset are included in the cost of the fixed asset when it is probable that the associated economic benefits will flow to the Company and the related cost can be reliably measured. The cost of routine repairs of fixed assets that do not qualify as capitalised subsequent expenditure is charged to current profit or loss or included in the cost of the related assets in accordance with the beneficiary object when incurred. The carrying amount of the replaced part is derecognised.

(2) Depreciation method

五. 重要會計政策及會計估計(續)

21. 固定資產(續)

(2) 折舊方法

本公司採用年限平均法計提折舊。固定資產自達到預定可使用狀態時開始計提折舊，終止確認時或劃分為持有待售非流動資產時停止計提折舊。在不考慮減值準備的情況下，按固定資產類別、預計使用壽命和預計殘值，本公司確定各類固定資產的年折舊率如上表所示，其中，已計提減值準備的固定資產，還應扣除已計提的固定資產減值準備累計金額計算確定折舊率。

固定資產的減值測試方法、減值準備計提方法見五、重要會計政策及會計估計26.長期資產減值。

每年年度終了，本公司對固定資產的使用壽命、預計淨殘值和折舊方法進行覆核。

使用壽命預計數與原先估計數有差異的，調整固定資產使用壽命；預計淨殘值預計數與原先估計數有差異的，調整預計淨殘值。

固定資產處置

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

(3) 融資租入固定資產的認定依據、計價和折舊方法

不適用

V. Important Accounting Policies and Estimates (Continued)

21. Fixed assets (Continued)

(2) Depreciation method (Continued)

The Company adopts the straight-line method for depreciation. Provision for depreciation will be started when the fixed asset reaches its expected usable state, and stopped when the fixed asset is derecognised or classified as a non-current asset held for sale. Without regard to the depreciation provision, the Company determines the annual depreciation rate by category, estimated useful lives and estimated residual value of the fixed assets as shown in the table above. Where, for the fixed assets for which impairment provision is made, to determine the depreciation rate, the accumulated amount of the fixed asset impairment provision that has been made shall be deducted.

Details of the impairment test method and impairment provision method of the fixed assets are set forth in 26. Long-term asset impairment under V. Important Accounting Policies and Estimates.

The Company will re-check the useful lives, estimated net residual value and depreciation method of the fixed assets at the end of each year.

When there is any difference between the useful lives estimate and the originally estimated value, the useful lives of the fixed asset shall be adjusted. When there is any difference between the estimated net residual value estimate and the originally estimated value, the estimated net residual value shall be adjusted.

Disposal of fixed assets

A fixed asset is derecognised on disposal or when it is expected that there shall be no economic benefit arising from using or after disposal. Where the fixed assets are sold, transferred, retired or damaged, the income received after disposal after deducting the carrying amount and related taxes are recognised in profit or loss for the current period.

(3) The basis, valuation and depreciation method for the fixed assets acquired under financing leases

Not applicable

五. 重要會計政策及會計估計(續)

22. 在建工程

本公司在建工程成本按實際工程支出確定，包括在建期間發生的各項必要工程支出、工程達到預定可使用狀態前的應予資本化的借款費用以及其他相關費用等。

在建工程在達到預定可使用狀態時轉入固定資產。

在建工程計提資產減值方法見五、重要會計政策及會計估計26.長期資產減值。

本公司工程物資是指為在建工程準備的各種物資，包括工程用材料、尚未安裝的設備以及為生產準備的工器具等。

購入工程物資按成本計量，領用工程物資轉入在建工程，工程完工後剩餘的工程物資轉作存貨。

工程物資計提資產減值方法見五、重要會計政策及會計估計26.長期資產減值。

資產負債表中，工程物資期末餘額列示於「在建工程」項目。

V. Important Accounting Policies and Estimates (Continued)

22. Construction in progress

Construction in progress is recognised based on the actual construction expenditures incurred. It consists of all types of expenditures necessarily to be incurred, capitalised borrowing costs on related borrowed funds before the asset is ready for its intended use, and other related expenditures during the period of construction.

Construction in progress is transferred to fixed assets when the asset is ready for intended use.

Provision for impairment of construction in progress is set forth in 26. Long-term asset impairment under V. Important Accounting Policies and Estimates.

The Company's construction materials refer to various materials prepared for construction in progress, including engineering materials, equipment not yet installed, and tools for production.

The purchased construction materials are measured at cost, and the planning construction materials are transferred to the construction in progress. After the completion of the project, the remaining construction materials are transferred to inventory.

Provision for impairment of construction materials is set forth in 26. Long-term asset impairment under V. Important Accounting Policies and Estimates.

The ending balance of construction materials is presented as "Construction in Progress" project in the balance sheet.

五. 重要會計政策及會計估計(續)

23. 借款費用

(1) 借款費用資本化的確認原則

本公司發生的借款費用，可直接歸屬於符合資本化條件的資產的購建或者生產的，予以資本化，計入相關資產成本；其他借款費用，在發生時根據其發生額確認為費用，計入當期損益。借款費用同時滿足下列條件的，開始資本化：

- ① 資產支出已經發生，資產支出包括為購建或者生產符合資本化條件的資產而以支付現金、轉移非現金資產或者承擔帶息債務形式發生的支出；
- ② 借款費用已經發生；
- ③ 為使資產達到預定可使用或者可銷售狀態所必要的購建或者生產活動已經開始。

(2) 借款費用資本化期間

本公司購建或者生產符合資本化條件的資產達到預定可使用或者可銷售狀態時，借款費用停止資本化。在符合資本化條件的資產達到預定可使用或者可銷售狀態之後所發生的借款費用，在發生時根據其發生額確認為費用，計入當期損益。

符合資本化條件的資產在購建或者生產過程中發生非正常中斷、且中斷時間連續超過3個月的，暫停借款費用的資本化；正常中斷期間的借款費用繼續資本化。

V. Important Accounting Policies and Estimates (Continued)

23. Borrowing costs

(1) Basis for capitalization of borrowing costs

The Company's borrowing costs that are directly attributable to the acquisition or production of a qualifying asset are capitalised into the cost of relevant assets. Other borrowing costs are recognised as expenses in profit and loss for the current period when incurred. Capitalization of such borrowing costs can commence only when all of the following conditions are satisfied:

- ① Expenditures for the asset incurred, capital expenditure includes the expenditure in the form of cash payment, transfer of non-cash assets or the interest bearing liabilities for the purpose of acquiring or constructing assets eligible for capitalization;
- ② Borrowing costs incurred;
- ③ Activities relating to the acquisition, construction or production of the asset that are necessary to prepare the asset for its intended use or sale have commenced.

(2) Capitalization period of borrowing costs

Capitalization of such borrowing costs ceases when the qualifying assets being acquired, constructed or produced become ready for their intended use or sale. The borrowing cost incurred after that is recognised as an expense in the period in which they are incurred and included in profit or loss for the current period.

Capitalization of borrowing costs is suspended during periods in which the acquisition, construction or production of a qualifying asset is interrupted abnormally and when the interruption is for a continuous period of more than 3 months; the borrowing costs in the normally interrupted period continue to capitalize.

五. 重要會計政策及會計估計(續)

23. 借款費用(續)

(3) 借款費用資本化率以及資本化金額的計算方法

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

資本化期間內，外幣專門借款的匯兌差額全部予以資本化；外幣一般借款的匯兌差額計入當期損益。

24. 使用權資產

(1) 使用權資產確認條件

使用權資產是指本公司作為承租人可在租賃期內使用租賃資產的權利。

在租賃期開始日，使用權資產按照成本進行初始計量。該成本包括：租賃負債的初始計量金額；在租賃期開始日或之前支付的租賃付款額，存在租賃激勵的，扣除已享受的租賃激勵相關金額；本公司作為承租人發生的初始直接費用；本公司作為承租人為拆卸及移除租賃資產、復原租賃資產所在場地或將租賃資產恢復至租賃條款約定狀態預計將發生的成本。本公司作為承租人按照《企業會計準則第13號—或有事項》對拆除復原等成本進行確認和計量。後續就租賃負債的任何重新計量作出調整。

V. Important Accounting Policies and Estimates (Continued)

23. Borrowing costs (Continued)

(3) Calculation of the capitalization rate and amount of borrowing costs

The interest expense of the specific borrowings incurred at the current period, deducting any interest income earned from depositing the unused specific borrowings in bank or the investment income arising from temporary investment, shall be capitalised. The capitalization rate of the general borrowing is determined by applying the weighted average effective interest rate of general borrowings, to the weighted average of the excess amount of cumulative expenditures on the asset over the amount of specific borrowings.

During the capitalization period, exchange differences on foreign currency specific-purpose borrowings shall be capitalised; exchange differences on foreign currency general-purpose borrowings shall be recognised as current profits or losses.

24. Right-of-use assets

(1) Recognition conditions of right-of-use assets

The right-of-use assets are defined as the right to use the underlying assets in the lease term for the Company as a lessee.

On the commencement date of the lease term, right-of-use assets are initially measured at cost. The cost includes: the amount of the initial measurement of the lease liability; the lease payment made on or before the commencement date of the lease term, less any lease incentive received if any; the initial direct costs incurred by the lessee; whenever the Group incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, The Company as a lessee recognises and measures the costs of demolition and restoration according to "Accounting Standards for Business Enterprises No.13 – Contingencies", and subsequently adjusts for any remeasurement of lease liability.

五. 重要會計政策及會計估計(續)

24. 使用權資產

(2) 使用權資產的折舊方法

本公司採用直線法計提折舊。本公司作為承租人能夠合理確定租賃期屆滿時取得租賃資產所有權的，在租賃資產剩餘使用壽命內計提折舊。無法合理確定租賃期屆滿時能夠取得租賃資產所有權的，在租賃期與租賃資產剩餘使用壽命兩者孰短的期間內計提折舊。

(3) 使用權資產的減值測試方法、減值準備計提方法見五、重要會計政策及會計估計26.長期資產減值。

25. 無形資產

(1) 計價方法、使用壽命、減值測試

本公司無形資產包括土地使用權、非專利權、專利權、軟件使用權、商標權等。

無形資產按照成本進行初始計量，並於取得無形資產時分析判斷其使用壽命。使用壽命為有限的，自無形資產可供使用時起，採用能反映與該資產有關的經濟利益的預期實現方式的攤銷方法，在預計使用年限內攤銷；無法可靠確定預期實現方式的，採用直線法攤銷；使用壽命不確定的無形資產，不作攤銷。

V. Important Accounting Policies and Estimates (Continued)

24. Right-of-use assets (Continued)

(2) Depreciation method of right-of-use assets

The Company calculates depreciation on a straight-line basis. Right-of-use assets in which the Company as a lessee is reasonably certain to obtain ownership of the underlying leased assets at the end of the lease term are depreciated over the remaining useful life. Otherwise, right-of-use assets are depreciated over the shorter of the lease term and its remaining useful life.

(3) Methods of impairment testing and provision for impairment for right-of-use assets are set forth in 26. Long-term asset impairment under V. Important Accounting Policies and Estimates.

25. Intangible assets

(1) Measurement, useful life and impairment test

The Company's intangible assets include land use rights, non-patent, patent, software license and trademark rights.

Intangible assets initially measured at cost, and analyzed the service life when obtained. An intangible asset with finite useful life shall be amortized over the expected useful life using method which can reflect the expected realization of the economic benefits related to the assets from the time when the intangible asset is available for use. An intangible asset whose expected realization can't be reliably determined is amortized using straight-line amortization; an intangible asset with indefinite useful life shall not be amortized.

五. 重要會計政策及會計估計(續)

25. 無形資產(續)

(1) 計價方法、使用壽命、減值測試(續)

使用壽命有限的無形資產攤銷方法如下：

類別	Category	使用壽命(年)		攤銷方法	Amortization	備註
		Useful life (year)				
土地使用權	Land use rights	37-70	直線法	straight-line basis	–	
非專利權	Non-patent right	10	直線法	straight-line basis	–	
專利權	Patent right	10-20	直線法	straight-line basis	–	
軟件使用權	Software use rights	3-10	直線法	straight-line basis	–	
商標權	Trademark rights	10	直線法	straight-line basis	–	

本公司於每年年度終了，對使用壽命有限的無形資產的使用壽命及攤銷方法進行覆核，與以前估計不同的，調整原先估計數，並按會計估計變更處理。

資產負債表日預計某項無形資產已經不能給企業帶來未來經濟利益的，將該項無形資產的賬面價值全部轉入當期損益。

無形資產計提資產減值方法見五、重要會計政策及會計估計26.長期資產減值。

(2) 內部研究開發支出會計政策

本公司將內部研究開發項目的支出，區分為研究階段支出和開發階段支出。

研究階段的支出，於發生時計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

25. Intangible assets (Continued)

(1) Measurement, useful life and impairment test (Continued)

Amortization of an intangible asset with finite useful life is as follows:

For an intangible asset with a finite useful life, the Company reviews the useful life and amortization method at the end of each financial year, if it is different from the previous estimates, adjust the previous estimates and deal with it according to changes in accounting estimates.

If it is estimated on the balance sheet date that certain intangible asset can no longer bring future economic benefit to the company, the book value of the intangible asset will be entirely transferred into the profit or loss for the current period.

The impairment method for the intangible assets is set forth in 26. Long-term asset impairment under V. Important Accounting Policies and Estimates.

(2) Accounting policy regarding the expenditure on the internal research and development

The Company divides expenses for internal research and development projects into expenses in the research phase and expenses in the development phase.

Expenditure incurred in the research phase is recognised in profit or loss in the period as incurred.

五. 重要會計政策及會計估計(續)

25. 無形資產(續)

(2) 內部研究開發支出會計政策(續)

開發階段的支出，同時滿足下列條件的，才能予以資本化，即：完成該無形資產以使其能夠使用或出售在技術上具有可行性；具有完成該無形資產並使用或出售的意圖；無形資產產生經濟利益的方式，包括能夠證明運用該無形資產生產的產品存在市場或無形資產自身存在市場，無形資產將在內部使用的，能夠證明其有用性；有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；歸屬於該無形資產開發階段的支出能夠可靠地計量。不滿足上述條件的開發支出計入當期損益。

本公司研究開發項目在滿足上述條件，通過技術可行性及經濟可行性研究，形成項目立項後，進入開發階段。

已資本化的開發階段的支出在資產負債表上列示為開發支出，自該項目達到預定用途之日轉為無形資產。

具體研發項目的資本化條件：

本公司為研究生產工藝而進行的有計劃的調查、評價和選擇階段的支出為研究階段的支出，於發生時計入當期損益；大規模生產之前，針對工藝最終應用的相關設計、測試階段的支出為開發階段的支出，同時滿足下列條件的，予以資本化：

- (1) 工藝的開發已經技術團隊進行充分論證；

V. Important Accounting Policies and Estimates (Continued)

25. Intangible assets (Continued)

(2) Accounting policy regarding the expenditure on the internal research and development (Continued)

Expenses incurred in the development stage are capitalised if all of the following conditions are met: the technical feasibility of completing the intangible asset so that it will be available for use or for sale; the intention to complete the intangible asset for use or for sale; how the intangible asset will generate economic benefits including there is evidence that the products produced using the intangible asset has a market or the intangible asset itself has a market; if the intangible asset is for internal use, there is evidence that there exists usage for the intangible asset; the availability of adequate technical, financial and other resources to complete the development and the ability to use or sell the intangible asset; the expenditures attributable to the development of the intangible asset could be reliably measured. Development expenditures that do not meet the above conditions are recognised in profit or loss for the current period.

The Company's research and development projects enter the development stage after being established upon meeting the above conditions and passing the technical feasibility and economic feasibility studies.

Capitalized expenditure on the development phase are shown as development costs in the balance sheet and transferred to intangible asset from the date on which it reaches the conditions for intended use.

Capitalization conditions for specific research and development projects:

Expenditure on the research phase, such as expenditure on planned research, assessment and selection for manufacturing technique, is recognised in profit or loss in the period in which it is incurred. Before mass production, expenditure on the development phase, such as expenditure on design and test for finalised application, is capitalised only if all of the following conditions are satisfied:

- (1) The development of the production process has been sufficiently proved by the technical team;

五. 重要會計政策及會計估計(續)

25. 無形資產(續)

(2) 內部研究開發支出會計政策(續)

- (2) 管理層已批准生產工藝開發的預算，具有完成該無形資產並使用或出售的意圖；
- (3) 前期市場調研的研究分析說明生產工藝所生產的產品具有市場推廣能力；
- (4) 有足夠的技術和資金支持，以進行生產工藝的開發活動及後續的大規模生產；以及生產工藝開發的支出能夠可靠地歸集。

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

26. 長期資產減值

對子公司、聯營企業和合營企業的長期股權投資、採用成本模式進行後續計量的投資性房地產、固定資產、在建工程、使用權資產、無形資產、商譽等(存貨、按公允價值模式計量的投資性房地產、遞延所得稅資產、金融資產除外)的資產減值，按以下方法確定：

於資產負債表日判斷資產是否存在可能發生減值的跡象，存在減值跡象的，本公司將估計其可收回金額，進行減值測試。對因企業合併所形成的商譽、使用壽命不確定的無形資產和尚未達到可使用狀態的無形資產無論是否存在減值跡象，每年都進行減值測試。

V. Important Accounting Policies and Estimates (Continued)

25. Intangible assets (Continued)

(2) Accounting policy regarding the expenditure on the internal research and development (Continued)

- (2) The budget relating to development of the production process has been approved by the management, and the management has the intention to complete the intangible asset for use or for sale;
- (3) Research and analysis of market survey from previous periods show that the products produced under the production process have market promotion potential;
- (4) There are sufficient technical and financial resources for development activities of the production process and subsequent large-scale production; and the expenditures attributable to the development of the production process can be collected and calculated reliably.

Other development expenditures that do not meet the conditions above are recognised in profit or loss in the period in which they are incurred. Development costs previously recognised as expenses are not recognised as an asset in a subsequent period. Capitalised expenditure on the development phase is presented as development costs in the balance sheet and transferred to intangible assets at the date that the asset is ready for its intended use.

26. Long-term asset impairment

Impairment of long-term equity investments in subsidiaries, associates and joint ventures, asset impairment on investment property, fixed assets, construction in progress, materials for project, right-of-use assets, intangible assets, goodwill and others (excluding inventories, deferred tax assets and financial assets) subsequently measured at cost is determined as follows:

The Company determines if there is any indication of asset impairment as at the balance sheet date. If there is any evidence indicating that an asset may be impaired, recoverable amount shall be estimated for impairment test. Goodwill arising from business combinations, intangible assets with an indefinite useful life and intangible assets not ready for use will be tested for impairment annually, regardless of whether there is any indication of impairment.

五. 重要會計政策及會計估計(續)

26. 長期資產減值(續)

可收回金額根據資產的公允價值減去處置費用後的淨額與資產預計未來現金流量的現值兩者之間較高者確定。本公司以單項資產為基礎估計其可收回金額；難以對單項資產的可收回金額進行估計的，以該資產所屬的資產組為基礎確定資產組的可收回金額。資產組的認定，以資產組產生的主要現金流入是否獨立於其他資產或者資產組的現金流入為依據。

當資產或資產組的可收回金額低於其賬面價值時，本公司將其賬面價值減記至可收回金額，減記的金額計入當期損益，同時計提相應的資產減值準備。

就商譽的減值測試而言，對於因企業合併形成的商譽的賬面價值，自購買日起按照合理的方法分攤至相關的資產組；難以分攤至相關的資產組的，將其分攤至相關的資產組組合。相關的資產組或資產組組合，是能夠從企業合併的協同效應中受益的資產組或者資產組組合，且不大於本公司確定的報告分部。

減值測試時，如與商譽相關的資產組或者資產組組合存在減值跡象的，首先對不包含商譽的資產組或者資產組組合進行減值測試，計算可收回金額，確認相應的減值損失。然後對包含商譽的資產組或者資產組組合進行減值測試，比較其賬面價值與可收回金額，如可收回金額低於賬面價值的，確認商譽的減值損失。

資產減值損失一經確認，在以後會計期間不再轉回。

V. Important Accounting Policies and Estimates (Continued)

26. Long-term asset impairment (Continued)

The recoverable amount of an asset is the higher of its fair value less costs of disposal and the present value of the future cash flows expected to be derived from the asset. The Company estimates the recoverable amount of an individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the Company shall determine the recoverable amount of the asset group to which the asset belongs. The determination of an asset group is based on whether major cash inflows generated by the asset group are independent of the cash inflows from other assets or asset groups.

When the recoverable amount of an asset or an asset group is less than its book value, the book value is reduced to its recoverable amount. The reduction amount is charged to profit or loss and an impairment provision is made accordingly.

For the purpose of impairment test of goodwill, the book value of goodwill acquired in a business combination is allocated to the relevant asset groups on a reasonable basis from the acquisition date; where it is difficult to allocate to the related asset groups, it is allocated to the combination of related asset groups. The related asset groups or combination of asset groups are those which can benefit from the synergies of the business combination and are not larger than the reportable segments identified by the Company.

In the impairment test, if there is any indication that an asset group or a combination of asset groups related to goodwill may be impaired, the Group first tests the asset group or set of asset groups excluding goodwill for impairment, calculates the recoverable amount and recognises the corresponding impairment loss. An impairment test is then carried out on the asset group or combination of asset groups containing goodwill by comparing its book value with its recoverable amount. If the recoverable amount is lower than the book value, an impairment loss is recognised for goodwill.

An impairment loss recognised shall not be reversed in a subsequent period.

五. 重要會計政策及會計估計(續)

27. 長期待攤費用

本公司發生的長期待攤費用按實際成本計價，並按預計受益期限平均攤銷。對不能使以後會計期間受益的長期待攤費用項目，其攤餘價值全部計入當期損益。

28. 合同負債

合同負債的確認方法

合同負債的確認方法見五、重要會計政策及會計估計32.收入。

29. 職工薪酬

職工薪酬的範圍

職工薪酬，是指企業為獲得職工提供的服務或解除勞動關係而給予的各種形式的報酬或補償。職工薪酬包括短期薪酬、離職後福利、辭退福利和其他長期職工福利。企業提供給職工配偶、子女、受贍養人、已故員工遺屬及其他受益人等的福利，也屬於職工薪酬。

根據流動性，職工薪酬分別列示於資產負債表的「應付職工薪酬」項目和「長期應付職工薪酬」項目。

(1) 短期薪酬的會計處理方法

本公司在職工提供服務的會計期間，將實際發生的職工工資、獎金、按規定的基準和比例為職工繳納的醫療保險費、工傷保險費和生育保險費等社會保險費和住房公積金，確認為負債，並計入當期損益或相關資產成本。

V. Important Accounting Policies and Estimates (Continued)

27. Long-term deferred expenses

Long-term deferred expenses of the Company shall be recognized based on the actual cost, and evenly amortised over the estimated benefit period. If a long-term deferred expense cannot benefit the subsequent accounting period, its value after amortisation shall be entirely transferred to the profit or loss in the period.

28. Contract liabilities

Recognition of contract liabilities

Details of the recognition of contract liabilities are set forth in 32. Revenue under V. Important Accounting Policies and Estimates.

29. Employees' wages

Scope of employees' wages

Employees' wages refer to remuneration or indemnification in various forms given to employees for the company's obtaining of service provided by employees or for termination of employment with employees. Employees' wages shall include short-term wages, after-service welfare, dismissal welfare and other long-term employees' welfare. Employees' wages include benefits provided to employees' spouses, children, other dependants, survivors of the deceased employees and other beneficiaries.

Employees' wages are presented as "employees' wages payable" and "long-term employees' wages payable" in the balance sheet, respectively, according to liquidity.

(1) Accounting treatment of short-term wages

The Company shall recognize the employee salary, bonus, social security contributions (such as medical insurance premium, work injury insurance premium and birth insurance premium) and housing fund paid for the employees according to the prescribed standards and proportions incurred in the accounting period in which the employees provide service as liabilities and record into the profit and loss for the current period or the relevant asset cost.

五. 重要會計政策及會計估計(續)

29. 職工薪酬(續)

(2) 離職後福利的會計處理方法

離職後福利計劃包括設定提存計劃和設定受益計劃。其中，設定提存計劃，是指向獨立的基金繳存固定費用後，企業不再承擔進一步支付義務的離職後福利計劃；設定受益計劃，是指除設定提存計劃以外的離職後福利計劃。

設定提存計劃

設定提存計劃包括基本養老保險、失業保險以及企業年金計劃等。

在職工提供服務的會計期間，根據設定提存計劃計算的應繳存金額確認為負債，並計入當期損益或相關資產成本。

設定受益計劃

對於設定受益計劃，在年度資產負債表日由獨立精算師進行精算估值，以預期累積福利單位法確定提供福利的成本。本公司設定受益計劃導致的職工薪酬成本包括下列組成部分：

- ① 服務成本，包括當期服務成本、過去服務成本和結算利得或損失。其中，當期服務成本，是指職工當期提供服務所導致的設定受益計劃義務現值的增加額；過去服務成本，是指設定受益計劃修改所導致的與以前期間職工服務相關的設定受益計劃義務現值的增加或減少。

V. Important Accounting Policies and Estimates (Continued)

29. Employees' wages (Continued)

(2) Accounting treatment of off-service welfare

Off-service welfare plans include defined contribution schemes and defined benefit schemes. A defined contribution scheme is an off-service welfare plan under which the Company pays fixed contributions into a separate fund and the Company has no further obligations for payment. A defined benefit scheme is an off-service welfare plan other than a defined contribution scheme.

Defined contribution schemes

Defined contribution schemes include basic pension insurance, unemployment insurance and pension plan.

During the accounting period in which an employee provides service, the amount of pension insurance calculated under defined contribution scheme shall be recognised as a liability and recorded in profit and loss of the period or in the cost of relevant assets.

Defined benefit schemes

The defined benefit schemes obligation is calculated annually at the balance sheet date by independent actuaries using the projected accumulated benefit units method to determine the cost of providing the benefit. The Company's defined benefit schemes include the following components:

- ① Service cost include current year service cost, past-service cost and settlement gain or loss. Current year service cost means the increase of the value of defined benefit schemes resulted from the current year service offered by employee. Past-service cost means the increase or decrease of the value of defined benefit schemes resulted from the revision of the defined benefit schemes related to the prior year service offered by employee.

五. 重要會計政策及會計估計(續)

29. 職工薪酬(續)

(2) 離職後福利的會計處理方法(續)

- ② 設定受益計劃淨負債或淨資產的利息淨額，包括計劃資產的利息收益、設定受益計劃義務的利息費用以及資產上限影響的利息。
- ③ 重新計量設定受益計劃淨負債或淨資產所產生的變動。

除非其他會計準則要求或允許職工福利成本計入資產成本，本公司將上述第①和②項計入當期損益；第③項計入其他綜合收益且不會在後續會計期間轉回至損益，在原設定受益計劃終止時在權益範圍內將原計入其他綜合收益的部分全部結轉至未分配利潤。

(3) 辭退福利的會計處理方法

本公司向職工提供辭退福利的，在下列兩者孰早日確認辭退福利產生的職工薪酬負債，並計入當期損益：本公司不能單方面撤回因解除勞動關係計劃或裁減建議所提供的辭退福利時，或本公司確認與涉及支付辭退福利的重組相關的成本或費用時。

實行職工內部退休計劃的，在正式退休日之前的經濟補償，屬於辭退福利，自職工停止提供服務日至正常退休日期間，擬支付的內退職工資和繳納的社會保險費等一次性計入當期損益。正式退休日期之後的經濟補償(如正常養老退休金)，按照離職後福利處理。

V. Important Accounting Policies and Estimates (Continued)

29. Employees' wages (Continued)

(2) Accounting treatment of off-service welfare (Continued)

- ② Interest costs of defined benefit schemes payable, including interest income of planned assets, interest expenses of defined benefit scheme liabilities and effect of asset ceiling.
- ③ Changes related to the revaluation of defined benefit schemes liabilities.

Unless other accounting standards require or permit to charge the employee benefits into assets cost, the Group charges ① and ② mentioned above into profits or losses of the current year; and recognize ③ mentioned above as other comprehensive income without charging into profits or losses in later accounting periods. When the previously defined benefits scheme is terminated, such amount previously included in other comprehensive income shall be transferred to undistributed profit.

(3) Accounting treatment of dismissal welfare

The Company recognises a liability and expenses in the current profit or loss for termination benefits at the earlier of the following dates: when the Company can no longer withdraw the offer of those benefits due to dissolution of labour relationship plan or suggested redundancy; or when the Company recognises costs or fee for restructuring involving the payment of termination costs.

For the early retirement plans, economic compensations before the actual retirement date were classified as termination benefits. During the period from the date of cease of render of services to the actual retirement date, relevant wages and contribution to social insurance for the employees proposed to be paid are recognised in profit or loss on a one-off basis. Economic compensation after the official retirement date, such as normal pension, is accounted for as post-employment benefits.

五. 重要會計政策及會計估計(續)

29. 職工薪酬(續)

(4) 其他長期職工福利的會計處理方法

本公司向職工提供的其他長期職工福利，符合設定提存計劃條件的，按照上述關於設定提存計劃的有關規定進行處理。符合設定受益計劃的，按照上述關於設定受益計劃的有關規定進行處理，但相關職工薪酬成本中「重新計量設定受益計劃淨負債或淨資產所產生的變動」部分計入當期損益或相關資產成本。

30. 租賃負債

租賃負債見五、重要會計政策及會計估計36.租賃。

31. 預計負債

如果與或有事項相關的義務同時符合以下條件，本公司將其確認為預計負債：

- (1) 該義務是本公司承擔的現時義務；
- (2) 該義務的履行很可能導致經濟利益流出本公司；
- (3) 該義務的金額能夠可靠地計量。

預計負債按照履行相關現時義務所需支出的最佳估計數進行初始計量，並綜合考慮與或有事項有關的風險、不確定性和貨幣時間價值等因素。貨幣時間價值影響重大的，通過對相關未來現金流出進行折現後確定最佳估計數。本公司於資產負債表日對預計負債的賬面價值進行覆核，並對賬面價值進行調整以反映當前最佳估計數。

如果清償已確認預計負債所需支出全部或部分預期由第三方或其他方補償，則補償金額只能在基本確定能收到時，作為資產單獨確認。確認的補償金額不超過所確認負債的賬面價值。

V. Important Accounting Policies and Estimates (Continued)

29. Employees' wages (Continued)

(4) Accounting treatment of other long-term employees' welfare

The Company provides other long-term employee benefits to its employees. For those falling within the scope of defined contribution scheme, the Company shall account for them according to relevant requirements of the defined contribution scheme. For those falling within the scope of defined benefit scheme, the Company shall account for them according to relevant requirements of the defined benefit scheme, except that the "changes in the net liability or net asset of the remeasurement of the defined benefit scheme" in the employee compensation cost is recognised in profit or loss or the related asset cost.

30. Lease liabilities

Details of lease liabilities are set forth in 36. Lease under V. Important Accounting Policies and Estimates.

31. Estimated liability

The Company recognises the obligation related to contingencies meeting the following conditions at the same time as liabilities:

- (1) The obligation is a present obligation of the Company;
- (2) The performance of such obligation is likely to result in outflow of economic benefits from the Company;
- (3) The amount of the obligation can be measured reliably.

Estimated liabilities of the Company are initially measured as the best estimate of expenses required for the performance of the relevant present obligations. The Company has had a comprehensive consideration of risks with respect to contingencies, uncertainties and the time value of money. If the time value of money is significant, the best estimate shall be determined after discounting the relevant future outflow of cash. The Company reviews the book value of the expected liabilities on the balance sheet date, and adjust the book value to reflect the current best estimate.

If all or some expenses incurred for settlement of recognised provisions are expected to be borne by the third party, the compensation amount shall, on a recoverable basis, be recognised as asset separately, and compensation amount recognised shall not be more than the book value of provisions.

五. 重要會計政策及會計估計(續)

32. 收入

(1) 收入確認和計量所採用的會計政策

(1) 一般原則

本公司在履行了合同中的履約義務，即在客戶取得相關商品或服務的控制權時確認收入。

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

滿足下列條件之一時，本公司屬於在某一時段內履行履約義務；否則，屬於在某一時點履行履約義務：

- ① 客戶在本公司履約的同時即取得並消耗本公司履約所帶來的經濟利益。
- ② 客戶能夠控制本公司履約過程中在建的商品。
- ③ 本公司履約過程中所產出的商品具有不可替代用途，且本公司在整個合同期間內有權就累計至今已完成的履約部分收取款項。

V. Important Accounting Policies and Estimates (Continued)

32. Revenue

(1) Accounting policies adopted for revenue recognition and measurement

(1) General principles

When the Company has implemented the performance obligation in the contract, namely, when the customer obtains the right to control relevant goods or services, revenues will be recognised.

Where a contract has two or more performance obligations, the Company allocates the transaction price to each performance obligation based on the percentage of respective unit price of goods or services guaranteed by each performance obligation, and recognises as revenue based on the transaction price that is allocated to each performance obligation.

If one of the following conditions is fulfilled, the Company performs its performance obligation within a certain period; otherwise, it performs its performance obligation at a point of time:

- ① when the customer simultaneously receives and consumes the benefits provided by the Company when the Company performs its obligations under the contract.
- ② when the customer is able to control the goods in progress in the course of performance by the Company under the contract.
- ③ when the goods produced by the Company under the contract are irreplaceable and the Company has the right to payment for performance completed to date during the whole contract term.

五. 重要會計政策及會計估計(續)

32. 收入(續)

(1) 收入確認和計量所採用的會計政策(續)

(1) 一般原則(續)

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

對於在某一時點履行的履約義務，本公司在客戶取得相關商品或服務控制權時點確認收入。在判斷客戶是否已取得商品或服務控制權時，本公司會考慮下列跡象：

- ① 本公司就該商品或服務享有現時收款權利，即客戶就該商品負有現時付款義務。
- ② 本公司已將該商品的法定所有權轉移給客戶，即客戶已擁有該商品的法定所有權。
- ③ 本公司已將該商品的實物轉移給客戶，即客戶已實物佔有該商品。
- ④ 本公司已將該商品所有權上的主要風險和報酬轉移給客戶，即客戶已取得該商品所有權上的主要風險和報酬。

V. Important Accounting Policies and Estimates (Continued)

32. Revenue (Continued)

(1) Accounting policies adopted for revenue recognition and measurement (Continued)

(1) General principles (Continued)

For performance obligations performed within a certain period, the Company recognises revenue by measuring the progress towards complete of that performance obligation within that certain period. When the progress of performance cannot be reasonably determined, if the costs incurred by the Company are expected to be compensated, the revenue shall be recognised at the amount of costs incurred until the progress of performance can be reasonably determined.

For performance obligation performed at a point of time, the Company recognises revenue at the point of time at which the customer obtains control of relevant goods or services. To determine whether a customer has obtained control of goods or services, the Company considers the following indications:

- ① The Company has the current right to receive payment for the goods, which is when the customer has the current payment obligations for the goods.
- ② The Company has transferred the legal title of the goods to the customer, which is when the client possesses the legal title of the goods.
- ③ The Company has transferred the physical possession of goods to the customer, which is when the customer obtains physical possession of the goods.
- ④ The Company has transferred all of the substantial risks and rewards of ownership of the goods to the customer, which is when the customer obtain all of the substantial risks and rewards of ownership of the goods to the customer.

五. 重要會計政策及會計估計(續)

32. 收入(續)

(1) 收入確認和計量所採用的會計政策(續)

(1) 一般原則(續)

- ⑤ 客戶已接受該商品或服務。
- ⑥ 其他表明客戶已取得商品控制權的跡象。

本公司已向客戶轉讓商品或服務而有權收取對價的權利(且該權利取決於時間流逝之外的其他因素)作為合同資產，合同資產以預期信用損失為基礎計提減值(參見附註三、10(6))。本公司擁有的、無條件(僅取決於時間流逝)向客戶收取對價的權利作為應收款項列示。本公司已收或應收客戶對價而應向客戶轉讓商品或服務的義務作為合同負債。

同一合同下的合同資產和合同負債以淨額列示，淨額為借方餘額的，根據其流動性在「合同資產」或「其他非流動資產」項目中列示；淨額為貸方餘額的，根據其流動性在「合同負債」或「其他非流動負債」項目中列示。

V. Important Accounting Policies and Estimates (Continued)

32. Revenue (Continued)

(1) Accounting policies adopted for revenue recognition and measurement (Continued)

(1) General principles (Continued)

- ⑤ The customer has accepted the goods or services.
- ⑥ Other information indicates that the customer has obtained control of the goods.

For performance obligation performed at a point of time, the Company's right to consideration in exchange for goods or services that the Company has transferred to customers (and such right depends on factors other than passage of time) is accounted for as contract assets, and contract assets are subject to impairment based on ECLs (refer to Note 3, 10(6)). The Company's unconditional right to receive consideration from customers (only depends on passage of time) is accounted for as accounts receivable. The Company's obligation to transfer goods or services to customers for which the Company has received or should receive consideration from customers is accounted for as contract liabilities.

Contract assets and contract liabilities under the same contract are presented on a net basis. Where the net amount has a debit balance, it is presented in "contract assets" or "other non-current assets" according to its liquidity. Where the net amount has a credit balance, it is presented in "contract liabilities" or "other non-current liabilities" according to its liquidity.

五. 重要會計政策及會計估計(續)

32. 收入(續)

(1) 收入確認和計量所採用的會計政策(續)

(2) 具體方法

本公司的收入主要來源於銷售產品，與銷售產品相關的具體會計政策描述如下：

本公司在已將產品的控制權轉移給客戶，不再對該產品實施繼續管理和控制，相關的成本能夠可靠計量時確認銷售收入的實現。本公司將產品按照銷售合同規定運至指定地點或由客戶到本公司指定的倉庫地點提貨，本公司將產品交付給客戶，由客戶確認接收後，確認收入。

本公司給予客戶的信用期根據客戶的信用風險特徵確定，與行業慣例一致，不存在重大融資成分。本公司已收或應收客戶對價而應向客戶轉讓商品的義務列示為合同負債。

本公司在向客戶轉讓商品的同時，需要向客戶支付對價的，將支付的對價沖減銷售收入。

(2) 同類業務採用不同經營模式導致收入確認會計政策存在差異的情況

不適用

V. Important Accounting Policies and Estimates (Continued)

32. Revenue (Continued)

(1) Accounting policies adopted for revenue recognition and measurement (Continued)

(2) Specific methods

The Company's revenue is mainly derived from sales of products, and the specific accounting policies related to sales of products are described as follows:

Sales revenue is recognised when the Company has already transferred the control of the products to the customer, retained neither continuing managerial involvement nor control over the products, and the related costs can be reliably measured, the realization of sales revenue is recognised. The Company delivers the products to the designated location in accordance with the sales contract or the customer picks up the goods at the warehouse location designated by the Company. Revenue is recognised when the products are delivered to the customers by the Company and accepted by the customers.

The credit period granted by the Company to customers is determined according to the customer's credit risk characteristics, which is consistent with industry practices, and there is no major financing component. The Company's obligation to transfer goods to customers for consideration received or receivable from customers is listed as contract liabilities.

When the Company is required to pay a consideration to the customer while transferring the goods to the customer, the consideration is recognised as a reduction of the sales revenue.

(2) Differences between the accounting policies for revenue recognition due to different business models adopted by similar business

Not applicable

五. 重要會計政策及會計估計(續)

33. 合同成本

合同成本包括為取得合同發生的增量成本及合同履約成本。

為取得合同發生的增量成本是指本公司不取得合同就不會發生的成本(如銷售佣金等)。該成本預期能夠收回的，本公司將其作為合同取得成本確認為一項資產。本公司為取得合同發生的、除預期能夠收回的增量成本之外的其他支出於發生時計入當期損益。

為履行合同發生的成本，不屬於存貨等其他企業會計準則規範範圍且同時滿足下列條件的，本公司將其作為合同履約成本確認為一項資產：

- ① 該成本與一份當前或預期取得的合同直接相關，包括直接人工、直接材料、製造費用(或類似費用)、明確由客戶承擔的成本以及僅因該合同而發生的其他成本；
- ② 該成本增加了本公司未來用於履行履約義務的資源；
- ③ 該成本預期能夠收回。

合同取得成本確認的資產和合同履約成本確認的資產(以下簡稱「與合同成本有關的資產」)採用與該資產相關的商品或服務收入確認相同的基礎進行攤銷，計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

33. Contract costs

Contract costs are either the incremental costs of obtaining a contract with a customer or the costs to fulfil a contract with a customer.

Incremental costs of obtaining a contract are those costs (e.g., sales commissions, etc.) that the Company incurs to obtain a contract with a customer. The Company recognises as an asset the incremental costs of obtaining a contract with a customer if it is expected to recover those costs. Other expenses incurred by the Company for obtaining the contract, except for the incremental costs expected to be recovered, are recognised in the current profit and loss when incurred.

If the costs of the Company to fulfil a contract with a customer are not within the scope of inventories or other accounting standards, the Company recognises an asset from the costs incurred to fulfil a contract only if those costs meet all of the following criteria:

- ① the costs relate directly to an existing contract or to a specifically identifiable anticipated contract, including direct labour, direct materials, allocations of overheads (or similar costs), costs that are explicitly chargeable to the customer and other costs that are incurred only because the Company entered into the contract;
- ② the costs generate or enhance resources of the Company that will be used in satisfying (or in continuing to satisfy) performance obligations in the future;
- ③ the costs are expected to be recovered.

Assets recognised for the Incremental Costs of obtaining a contract and the costs to fulfil a contract (the "assets related to contract costs") are amortised on a systematic basis that is consistent with the transfer to the customer of the goods to which the assets relate and recognised in profit or loss for the period.

五. 重要會計政策及會計估計(續)

33. 合同成本(續)

當與合同成本有關的資產的賬面價值高於下列兩項的差額時，本公司對超出部分計提減值準備，並確認為資產減值損失：

- ① 本公司因轉讓與該資產相關的商品或服務預期能夠取得的剩餘對價；
- ② 為轉讓該相關商品或服務估計將要發生的成本。

確認為資產的合同履約成本，初始確認時攤銷期限不超過一年或一個正常營業週期，在「存貨」項目中列示；而初始確認時攤銷期限超過一年或一個正常營業週期，在「其他非流動資產」項目中列示。

確認為資產的合同取得成本，初始確認時攤銷期限不超過一年或一個正常營業週期，在發生時計入當期損益；而初始確認時攤銷期限超過一年或一個正常營業週期，在「其他非流動資產」項目中列示。

34. 政府補助

(1) 政府補助的類型及會計處理

政府補助是指本公司從政府無償取得的貨幣性資產或非貨幣性資產(但不包括政府作為所有者投入的資本)。政府補助為貨幣性資產的，應當按照收到或應收的金額計量。政府補助為非貨幣性資產的，應當按照公允價值計量；公允價值不能可靠取得的，按照名義金額計量。

與日常活動相關的政府補助，按照經濟業務實質，計入其他收益。與日常活動無關的政府補助，計入營業外收入。

V. Important Accounting Policies and Estimates (Continued)

33. Contract costs (Continued)

The Company makes impairment provision and recognises an impairment loss on the asset for the exceeding part to the extent that the carrying amount of an asset related to contract costs exceeds:

- ① remaining amount of consideration that the Company expects to receive in exchange for the goods to which the asset relates;
- ② the costs that relate directly to providing those goods that have not yet been recognised as expenses.

The contract performance cost recognised as asset shall be recognised in the "inventory" item for the period when they incur, if the amortization period is not exceeding one year or a normal business cycle at initial recognition; and shall be listed in the "other non-current assets" item on the balance sheet, if the amortization period exceeding one year or a normal business cycle at initial recognition.

The costs of obtaining a contract recognised as asset shall be recognised in profit or loss for the period when they incur, if the amortization period is not exceeding one year or a normal business cycle at initial recognition; and shall be listed in the "other non-current assets" item on the balance sheet, if the amortization period exceeding one year or a normal business cycle at initial recognition.

34. Government grants

(1) Types and accounting treatment of government grants

The government grants mean the monetary assets or non-monetary assets (but excludes the capital invested by the government as the owner) obtained by the Company from the government for free. If a government grant is in the form of a monetary asset, it is measured at the amount received or receivable. If a government grant is in the form of a non-monetary asset, it is measured at fair value. If the fair value cannot be reliably determined, it is measured at the nominal amount.

The government grants related to the Company's daily activities shall be included in other income according to the nature of the business; and the government grants unrelated to the Company's daily activities shall be included in non-operating income.

五. 重要會計政策及會計估計(續)

34. 政府補助(續)

(1) 政府補助的類型及會計處理(續)

政府文件明確規定用於購建或以其他方式形成長期資產的政府補助，確認為與資產相關的政府補助。政府文件未明確規定補助對象的，能夠形成長期資產的，與資產價值相對應的政府補助部分作為與資產相關的政府補助，其餘部分作為與收益相關的政府補助；難以區分的，將政府補助整體作為與收益相關的政府補助。與資產相關的政府補助確認為遞延收益。確認為遞延收益的金額，在相關資產使用壽命內按照合理、系統的方法分期計入當期損益。

除與資產相關的政府補助之外的政府補助，確認為與收益相關的政府補助。與收益相關的政府補助用於補償企業以後期間的相關費用或損失的，確認為遞延收益，並在確認相關費用的期間，計入當期損益；用於補償企業已發生的相關費用或損失的，直接計入當期損益。

本公司取得政策性優惠貸款貼息，財政將貼息資金撥付給貸款銀行，由貸款銀行以政策性優惠利率向本公司提供貸款的，以實際收到的借款金額作為借款的入賬價值，按照借款本金和該政策性優惠利率計算相關借款費用；財政將貼息資金直接撥付給本公司的，本公司將對應的貼息沖減相關借款費用。

V. Important Accounting Policies and Estimates (Continued)

34. Government grants (Continued)

(1) Types and accounting treatment of government grants (Continued)

The government grants which are clearly defined in the government documents to be used for acquisition, construction or other project that forms a long-term asset are recognized as asset related government grants. Regarding the government grant not clearly defined in the official documents and can form long-term assets, the part of government grant which can be referred to the value of the assets is classified as government grant related to assets and the remaining part is government grant related to income. For the government grant that is difficult to distinguish, the entire government grant is classified as government grant related to income. Any government grants related to assets are recognized as deferred income, the amount of which shall be recorded in the current profit or loss in installments with a reasonable and systematic method over the useful lives of relevant assets.

The government grants other than those related to assets are recognized as government grants related to income. The income-related government grants used to compensate relevant expenses or losses to be incurred by the enterprise in subsequent periods are recognized as deferred income and recorded in profit and loss for the period when such expenses are recognized while those used to compensate relevant expenses or losses that have been incurred by the enterprise are recorded directly in profit or loss for the period.

Where the Company obtains an interest subsidy for policy-related preferential loans, the government either appropriates an interest subsidy to the lending bank, allowing the latter to provide loans at a preferential interest rate to the Company who shall recognize the loan amount received as the book-entry value of such loans, and calculate the relevant loan expenses according to the loan principal and the preferential interest rate; or the government directly appropriates an interest subsidy to the Company who shall use the interest subsidy to offset relevant loan expenses.

五. 重要會計政策及會計估計(續)

34. 政府補助(續)

(2) 政府補助確認時點

政府補助在滿足政府補助所附條件並能夠收到時確認。按照應收金額計量的政府補助，在期末有確鑿證據表明能夠符合財政扶持政策規定的相關條件且預計能夠收到財政扶持資金時予以確認。除按照應收金額計量的政府補助外的其他政府補助，在實際收到補助款項時予以確認。

35. 遞延所得稅資產／遞延所得稅負債

所得稅包括當期所得稅和遞延所得稅。除由於企業合併產生的調整商譽，或與直接計入所有者權益的交易或者事項相關的遞延所得稅計入所有者權益外，均作為所得稅費用計入當期損益。

本公司根據資產、負債於資產負債表日的賬面價值與計稅基礎之間的暫時性差異，採用資產負債表債務法確認遞延所得稅。

各項應納稅暫時性差異均確認相關的遞延所得稅負債，除非該應納稅暫時性差異是在以下交易中產生的：

- (1) 商譽的初始確認，或者具有以下特徵的交易中產生的資產或負債的初始確認：該交易不是企業合併，並且交易發生時既不影響會計利潤也不影響應納稅所得額；
- (2) 對於與子公司、合營企業及聯營企業投資相關的應納稅暫時性差異，該暫時性差異轉回的時間能夠控制並且該暫時性差異在可預見的未來很可能不會轉回。

V. Important Accounting Policies and Estimates (Continued)

34. Government grants (Continued)

(2) Timing for recognition of government grants

A government grant is recognized when there is reasonable assurance that the grant will be received and that the conditions attaching to the grant will be satisfied. The government grants calculated in accordance with the amount receivable will be acknowledged when there is unambiguous evidence suggesting the conformance to related conditions as provided in financial support policies and financial support fund is expected to be received. Other government grants other than that counted in accordance with the amount receivable will be acknowledged at the actual time of receiving the grants.

35. Deferred tax assets/deferred tax liabilities

Income tax comprises current income tax expense and deferred income tax expense, which are included in profit or loss for the current period as income tax expenses, except for deferred tax related to transactions or events that are directly recognised in owners' equity which are recognised in owners' equity, and deferred tax arising from a business combination, which is adjusted against the carrying amount of goodwill.

Temporary differences arising from the difference between the carrying amount of an asset or liability and its tax base at the balance sheet date of the Company shall be recognised as deferred income tax using the balance sheet liability method.

All the taxable temporary differences are recognised as deferred income tax liabilities except for those incurred in the following transactions:

- (1) The initial recognition of goodwill, and the initial recognition of an asset or liability in a transaction which is neither a business combination nor affects accounting profit or taxable profit (or deductible loss) when the transaction occurs;
- (2) The taxable temporary differences associated with investments in subsidiaries, associates and joint ventures, and the Company is able to control the timing of the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

五. 重要會計政策及會計估計(續)

35. 遞延所得稅資產／遞延所得稅負債(續)

對於可抵扣暫時性差異、能夠結轉以後年度的可抵扣虧損和稅款抵減，本公司以很可能取得用來抵扣可抵扣暫時性差異、可抵扣虧損和稅款抵減的未來應納稅所得額為限，確認由此產生的遞延所得稅資產，除非該可抵扣暫時性差異是在以下交易中產生的：

- (1) 該交易不是企業合併，並且交易發生時既不影響會計利潤也不影響應納稅所得額；
- (2) 對於與子公司、合營企業及聯營企業投資相關的可抵扣暫時性差異，同時滿足下列條件的，確認相應的遞延所得稅資產：暫時性差異在可預見的未來很可能轉回，且未來很可能獲得用來抵扣可抵扣暫時性差異的應納稅所得額。

於資產負債表日，本公司對遞延所得稅資產和遞延所得稅負債，按照預期收回該資產或清償該負債期間的適用稅率計量，並反映資產負債表日預期收回資產或清償負債方式的所得稅影響。

於資產負債表日，本公司對遞延所得稅資產的賬面價值進行覆核。如果未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產的利益，減記遞延所得稅資產的賬面價值。在很可能獲得足夠的應納稅所得額時，減記的金額予以轉回。

V. Important Accounting Policies and Estimates (Continued)

35. Deferred tax assets/deferred tax liabilities (Continued)

The Company recognises a deferred income tax asset for the carry forward of deductible temporary differences, deductible losses and tax credits to subsequent periods, to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences, deductible losses and tax credits can be utilised, except for those incurred in the following transactions:

- (1) The transaction is neither a business combination nor affects accounting profit or taxable profit (or deductible loss) when the transaction occurs;
- (2) The deductible temporary differences associated with investments in subsidiaries, associates and joint ventures, the corresponding deferred income tax asset is recognised when both of the following conditions are satisfied: it is probable that the temporary difference will reverse in the foreseeable future, and it is probable that taxable profits will be available in the future, against which the temporary difference can be utilised.

At the balance sheet date, deferred income tax assets and deferred income tax liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their tax effect is reflected accordingly.

At the balance sheet date, the Company reviews the book value of a deferred income tax asset. If it is probable that sufficient taxable profits will not be available in future periods to allow the benefit of the deferred tax asset to be utilised, the book value of the deferred tax asset is reduced. Any such reduction in amount is reversed when it becomes probable that sufficient taxable profits will be available.

五. 重要會計政策及會計估計(續)

36. 租賃

(1) 經營租賃的會計處理方法

不適用

(2) 融資租賃的會計處理方法

不適用

(3) 新租賃準則下租賃的確定方法及會計處理方法

(1) 租賃的識別

在合同開始日，本公司作為承租人或出租人評估合同中的客戶是否有權獲得在使用期間內因使用已識別資產所產生的幾乎全部經濟利益，並有權在該使用期間主導已識別資產的使用。如果合同中一方讓渡了在一定期間內控制一項或多項已識別資產使用的權利以換取對價，則本公司認定合同為租賃或者包含租賃。

(2) 本公司作為承租人

在租賃期開始日，本公司對所有租賃確認使用權資產和租賃負債，簡化處理的短期租賃和低價值資產租賃除外。

使用權資產的會計政策見附註三、31。

V. Important Accounting Policies and Estimates (Continued)

36. Lease

(1) Accounting treatment for lease under operating

N/A

(2) Accounting treatment for lease under financing

N/A

(3) Determination and accounting treatment of lease under the New Lease Standards

(1) Identification of leases

On the beginning date of the contract, the Company (as a lessee or lessor) assesses whether the customer in the contract has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use and has the right to direct the use of the identified asset throughout the period of use. If a party of the contract conveys the right to control the use of an identified asset and multiple identified assets for a period of time in exchange for consideration, the Company identifies such contract is, or contains, a lease.

(2) The Company as lessee

On the beginning date of the lease, the Company recognises right-of-use assets and lease liabilities for all leases, except for short-term lease and low-value asset lease with simplified approach.

The accounting policy for right-of-use assets is set out in Note III. 31.

五. 重要會計政策及會計估計(續)

36. 租賃(續)

(3) 新租賃準則下租賃的確定方法及會計處理方法(續)

(2) 本公司作為承租人(續)

租賃負債按照租賃期開始日尚未支付的租賃付款額採用租賃內含利率計算的現值進行初始計量，無法確定租賃內含利率的，採用增量借款利率作為折現率。租賃付款額包括：固定付款額及實質固定付款額，存在租賃激勵的，扣除租賃激勵相關金額；取決於指數或比率的可變租賃付款額；購買選擇權的行權價格，前提是承租人合理確定將行使該選擇權；行使終止租賃選擇權需支付的款項，前提是租賃期反映出承租人將行使終止租賃選擇權；以及根據承租人提供的擔保餘值預計應支付的款項。後續按照固定的週期性利率計算租賃負債在租賃期內各期間的利息費用，並計入當期損益。未納入租賃負債計量的可變租賃付款額在實際發生時計入當期損益。

短期租賃

短期租賃是指在租賃期開始日，租賃期不超過12個月的租賃，包含購買選擇權的租賃除外。

本公司將短期租賃的租賃付款額，在租賃期內各個期間按照直線法的方法計入相關資產成本或當期損益。

V. Important Accounting Policies and Estimates (Continued)

36. Lease (Continued)

(3) Determination and accounting treatment of lease under the New Lease Standards (Continued)

(2) The Company as lessee (Continued)

The lease liability is initially measured at the present value of the lease payments that are not paid at the beginning date of the lease using the interest rate implicit in the lease. Where the interest rate implicit in the lease cannot be determined, the incremental borrowing rate is used as the discount rate. Lease payments include fixed payments and in-substance fixed payments, less any lease incentives receivable; variable lease payments that are based on an index or a rate; the exercise price of a purchase option if the lessee is reasonably certain to exercise that option; payments for terminating the lease, if the lease term reflects the lessee exercising that option of terminating; and amounts expected to be payable by the lessee under residual value guarantees. Subsequently, the interest expense on the lease liability for each period during the lease term is calculated using a constant periodic rate of interest and is recognised in profit or loss for the current period. Variable lease payments not included in the measurement of lease liabilities are charged to profit or loss in the period in which they actually arise.

Short-term lease

Short-term leases refer to leases with a lease term of less than 12 months from the commencement date, except for those with a purchase option.

Lease payments on short-term leases are recognised in the cost of related assets or current profit or loss on a straight-line basis over the lease term.

五. 重要會計政策及會計估計(續)

36. 租賃(續)

(3) 新租賃準則下租賃的確定方法及會計處理方法(續)

(2) 本公司作為承租人(續)

低價值資產租賃

低價值資產租賃是指單項租賃資產為全新資產時價值低於4萬元的租賃。

本公司將低價值資產租賃的租賃付款額，在租賃期內各個期間按照直線法的方法計入相關資產成本或當期損益。

對於低價值資產租賃，本公司根據每項租賃的具體情況選擇採用上述簡化處理方法。

租賃變更

租賃發生變更且同時符合下列條件的，本公司將該租賃變更作為一項單獨租賃進行會計處理：①該租賃變更通過增加一項或多項租賃資產的使用權而擴大了租賃範圍；②增加的對價與租賃範圍擴大部分的單獨價格按該合同情況調整後的金額相當。

V. Important Accounting Policies and Estimates (Continued)

36. Lease (Continued)

(3) Determination and accounting treatment of lease under the New Lease Standards (Continued)

(2) The Company as lessee (Continued)

Low-value asset lease

A low-value asset lease is a lease that the value of a single leased asset is below RMB40,000 when it is a new asset.

Lease payments on low-value asset leases are recognised on a straight-line basis over the lease term, and either included in the cost of the related asset or charged to profit or loss for the current period.

For a low-value asset lease, the Company chooses the above simplified approach based on the specific circumstances of each lease.

Lease modification

The Company accounts for a lease modification as a separate lease when the modification occurs and the following conditions are met: ① the lease modification expands the scope of lease by adding the right to use one or more of the leased assets; and ② the increase in consideration is equivalent to the separate price for the expanded scope of lease adjusted for that contractual situation.

五. 重要會計政策及會計估計(續)

36. 租賃(續)

(3) 新租賃準則下租賃的確定方法及會計處理方法(續)

(2) 本公司作為承租人(續)

租賃變更未作為一項單獨租賃進行會計處理的，在租賃變更生效日，本公司重新分攤變更後合同的對價，重新確定租賃期，並按照變更後租賃付款額和修訂後的折現率計算的現值重新計量租賃負債。

租賃變更導致租賃範圍縮小或租賃期縮短的，本公司相應調減使用權資產的賬面價值，並將部分終止或完全終止租賃的相關利得或損失計入當期損益。

其他租賃變更導致租賃負債重新計量的，本公司相應調整使用權資產的賬面價值。

(3) 本公司作為出租人

本公司作為出租人時，將實質上轉移了與資產所有權有關的全部風險和報酬的租賃確認為融資租賃，除融資租賃之外的其他租賃確認為經營租賃。

V. Important Accounting Policies and Estimates (Continued)

36. Lease (Continued)

(3) Determination and accounting treatment of lease under the New Lease Standards (Continued)

(2) The Company as lessee (Continued)

Where a lease modification is not accounted for as a separate lease, at the effective date of the lease modification, the Company reallocates the consideration of the modified contract, redetermines the lease term and remeasures the lease liability based on the present value of the lease payments after the modification and the revised discount rate.

If a lease modification results in a reduction in the scope of the lease or a shortening of the lease term, the Company reduces the book value of the right-of-use asset accordingly and includes in the profit or loss for the period the gain or loss associated with the partial or complete termination of the lease.

Where other lease modifications result in a remeasurement of the lease liability, the Company adjusts the book value of the right-of-use asset accordingly.

(3) The Company as lessor

When the Company is a lessor, a lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of asset ownership to the lessee. All leases other than financial leases are classified as operating leases.

五. 重要會計政策及會計估計(續)

36. 租賃(續)

(3) 新租賃準則下租賃的確定方法及會計處理方法(續)

(3) 本公司作為出租人(續)

融資租賃

融資租賃中，在租賃期開始日本公司按租賃投資淨額作為應收融資租賃款的入賬價值，租賃投資淨額為未擔保餘值和租賃期開始日尚未收到的租賃收款額按照租賃內含利率折現的現值之和。本公司作為出租人按照固定的週期性利率計算並確認租賃期內各個期間的利息收入。本公司作為出租人取得的未納入租賃投資淨額計量的可變租賃付款額在實際發生時計入當期損益。

應收融資租賃款的終止確認和減值按照《企業會計準則第22號—金融工具確認和計量》和《企業會計準則第23號—金融資產轉移》的規定進行會計處理。

經營租賃

經營租賃中的租金，本公司在租賃期內各個期間按照直線法確認當期損益。發生的與經營租賃有關的初始直接費用應當資本化，在租賃期內按照與租金收入確認相同的基礎進行分攤，分期計入當期損益。取得的與經營租賃有關的未計入租賃收款額的可變租賃付款額，在實際發生時計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

36. Lease (Continued)

(3) Determination and accounting treatment of lease under the New Lease Standards (Continued)

(3) The Company as lessor (Continued)

Finance leases

Under finance leases, the Company accounts for finance lease receivables at the beginning of the lease term at the net lease investment, which is the sum of the unsecured residual value and the present value of the lease receipts outstanding at the commencement date of the lease, discounted at the interest rate implicit in the lease. The Company as lessor calculates and recognises interest income for each period of the lease term based on a fixed periodic interest rate. Variable lease payments acquired by the Company as lessor that are not included in the net measurement of lease investments are included in profit or loss for the period when they are actually incurred.

Derecognition and impairment of finance lease receivables are accounted for in accordance with the requirements under the Accounting Standard for Business Enterprises No. 22 – Recognition and Measurement of Financial Instruments and the Accounting Standards for Business Enterprises No. 23 – Transfer of Financial Assets.

Operating lease

Lease payments under operating leases are recognised in profit or loss on a straight-line basis over the lease term. Initial direct costs incurred in relation to operating leases are capitalised and amortised over the lease term on the same basis as rental income and recognised in profit or loss for the current period. The variable lease payments obtained in relation to operating leases that are not included in the lease payments are recognised in profit or loss in the period in which they actually incurred.

五. 重要會計政策及會計估計(續)

36. 租賃(續)

(3) 新租賃準則下租賃的確定方法及會計處理方法(續)

(3) 本公司作為出租人(續)

租賃變更

經營租賃發生變更的，本公司自變更生效日起將其作為一項新租賃進行會計處理，與變更前租賃有關的預收或應收租賃收款額視為新租賃的收款額。

融資租賃發生變更且同時符合下列條件的，本公司將該變更作為一項單獨租賃進行會計處理：①該變更通過增加一項或多項租賃資產的使用權而擴大了租賃範圍；②增加的對價與租賃範圍擴大部分的單獨價格按該合同情況調整後的金額相當。

融資租賃發生變更未作為一項單獨租賃進行會計處理的，本公司分別下列情形對變更後的租賃進行處理：①假如變更在租賃開始日生效，該租賃會被分類為經營租賃的，本公司自租賃變更生效日開始將其作為一項新租賃進行會計處理，並以租賃變更生效日前的租賃投資淨額作為租賃資產的賬面價值；②假如變更在租賃開始日生效，該租賃會被分類為融資租賃的，本公司按照《企業會計準則第22號—金融工具確認和計量》關於修改或重新議定合同的規定進行會計處理。

V. Important Accounting Policies and Estimates (Continued)

36. Lease (Continued)

(3) Determination and accounting treatment of lease under the New Lease Standards (Continued)

(3) The Company as lessor (Continued)

Lease modification

The Company accounts for a modification in an operating lease as a new lease from the effective date of the modification and the amount of lease receipts received in advance or receivable in respect of the lease prior to the modification is treated as a receipt under the new lease.

The Company accounts for a modification in a finance lease as a separate lease when the change occurs and the following conditions are met: ① the modification expands the scope of lease by adding the right to use one or more of the leased assets; and ② the increase in consideration is equivalent to the separate price for the expanded scope of lease adjusted for that contractual situation.

Where a finance lease is modified and not accounted for as a separate lease, the Company accounts for the modified lease in the following circumstances: ① If the modification takes effect on the lease commencement date, the lease will be classified as an operating lease, the Company will account for it as a new lease from the effective date of the lease modification, and use the net lease investment before the effective date of the lease modification; ② If the modification takes effect on the lease commencement date, the lease will be classified as a finance lease, and the Company will conduct accounting treatment in accordance with the Accounting Standards for Business Enterprises No. 22 – Recognition and Measurement of Financial Instruments on modifying or renegotiating contracts.

五. 重要會計政策及會計估計(續)

37. 其他重要的會計政策和會計估計

本公司在運用附註五所描述的會計政策中，本公司需要對無法準確計量的報表項目的賬面價值進行判斷、估計和假設。這些判斷、估計和假設是基於本公司管理層過去的歷史經驗，並在考慮其他相關因素的基礎上做出的，實際的結果可能與本公司的估計存在差異。本公司會計估計中很可能導致未來期間資產、負債賬面價值做出重大調整的關鍵假設和不確定性如下：

(1) 應收賬款預期信用損失

如附註五、10金融工具所述，本公司通過應收賬款違約風險敞口和預期信用損失率計算應收賬款預期信用損失，並基於違約概率和違約損失率確定預期信用損失率。在確定預期信用損失率時，本公司使用內部歷史信用損失經驗等數據，並結合當前狀況和前瞻性信息對歷史數據進行調整。在考慮前瞻性信息時，本公司使用的指標包括經濟下滑的風險、外部市場環境、行業風險和客戶情況的變化等。

(2) 存貨跌價準備

如附註五、15存貨所述，本公司存貨以成本與可變現淨值孰低計量。可變現淨值是指存貨的估計售價減去至完工時估計將要發生的成本、估計的銷售費用以及相關稅費後的金額。該估計是基於當前市場條件及生產和銷售具有相同性質的產品的歷史經驗，如本公司管理層對估計售價及至完工時將要發生的成本、銷售費用進行重新修訂，將影響存貨可變現淨值的估計，並對計提的存貨跌價準備產生影響。

V. Important Accounting Policies and Estimates (Continued)

37. Other significant accounting policies and accounting estimates

The Company shall make judgments, estimates and assumptions on the carrying value of items in the statements which cannot be accurately measured in the application of the accounting policies described in Note V. Such judgments, estimates and assumptions are made based on the historical experience of the management of the Company after taking into account other relevant factors and the actual results may be different from the estimates of the Company. Key assumptions and uncertainties in the accounting estimates of the Company which is likely to result in significant adjustments to the carrying value of the assets and liabilities in the future periods are as follows:

(1) *Expected credit loss of accounts receivables*

As described in Note V.10. Financial instruments, the Company calculates the expected credit loss of accounts receivables based on the default exposure and the expected credit loss ratio of accounts receivables and determines the expected credit loss ratio based on the possibility of default and the default loss ratio. In determining the expected credit loss ratio, the Company uses the internal historical credit loss experience and other data and makes adjustments to the historical data based on the current conditions and forward-looking information. The indicators used by the Company in considering the forward-looking information include the risks on economic decline the external market environment, the industry risks and the changes in the customers, etc.

(2) *Inventory impairment provisions*

As described in Note V.15. Inventories, the inventory of the Company is measured at the lower of the cost and net realizable value of inventories. The net realizable value is the amount after deducting the estimated cost of completion, estimated selling expenses and relevant taxes from the estimated selling price of inventories. The estimation is based on the current market conditions and the historical experience in the production and sale of products with same nature. Where the management of the Company revises the estimated selling price and the estimated cost of completion and the estimated selling expenses, it will affect the estimation on the net realizable value of inventories, which will affect the inventory impairment provisions made.

五. 重要會計政策及會計估計(續)

37. 其他重要的會計政策和會計估計(續)

(3) 固定資產預計使用壽命和淨殘值

如附註五、21固定資產所述，本公司根據性質或功能類似的固定資產實際使用年限的歷史經驗確定其預計可使用壽命、淨殘值。科技革新或者劇烈的行業競爭將會對固定資產使用壽命的估計產生較大影響，實際的淨殘值也可能與預計的淨殘值不一致。如發生實際使用壽命和淨殘值不同於原預計的情況，本公司將對其進行調整。

(4) 固定資產減值

本公司管理層於資產負債表日評估固定資產是否出現減值。可收回金額為固定資產預計未來產生的現金流量的現值與公允價值減去處置費用後的淨額兩者中較高者，是按可以取得的最佳信息作出估計，以反映知情自願各方於各資產負債表日進行公平交易以處置固定資產而獲取的款項(應扣減處置成本)或持續使用該固定資產所產生的現金。該估計於每次減值測試時都可能予以調整。如果重新估計的可收回金額高於本公司管理層原先的估計，本公司不能轉回原已計提的固定資產減值損失。

(5) 遞延所得稅資產

如附註五、35遞延所得稅資產／遞延所得稅負債所述，遞延所得稅資產的實現主要取決於未來的實際盈利及暫時性差異在未來使用年度的實際稅率。如未來實際產生的盈利少於預期，或實際稅率低於預期，確認的遞延所得稅資產將被轉回，並確認在轉回發生期間的合併利潤表中。

V. Important Accounting Policies and Estimates (Continued)

37. Other significant accounting policies and accounting estimates (Continued)

(3) *The estimated useful life and estimated net residual value of fixed assets*

As described in Note V.21. Fixed assets, the Company determines the estimated useful life and estimated net residual value of fixed assets based on its historical experience on actual useful life of fixed assets with similar nature or function. Technological innovation or intense industry competition may have a significant impact on the useful life of fixed assets and the actual net residual value may also be inconsistent with the estimated net residual value. If the estimates of the useful life and the net residual value of fixed asset are different from the original estimates, the Company will adjust it.

(4) *Impairment of fixed assets*

The management of the Company assessed whether the fixed assets had been impaired as at the balance sheet date. The recoverable amount is the higher of the present value of expected future cash flow of fixed assets and the net amount derived from deducting the disposal fee from the fair value, which is estimated based on the best information available to reflect the amount (after deducting the costs to disposal) that is obtainable from the disposal of the fixed asset in an arm's length transaction by knowledgeable willing parties as at each of the balance sheet date, or cash generated from continuously using the fixed assets. Such estimates may be subject to adjustment when conducting each of impairment test. If the re-estimated recoverable amount is higher than the original estimate by the management of the Company, the Company shall not reverse the provision for impairment loss of the fixed assets that has been made.

(5) *Deferred tax assets*

As described in Note V.35. Deferred tax assets/deferred tax liabilities, the realization of deferred tax assets mainly depends on the actual income in future and the actual tax rate of temporary difference in future utilization year. If the actual income in future is less than those expected, or the actual tax rate is lower than those expected, the recognized deferred tax assets shall be reversed, and be recognized in combined income statement for the period in which the reversal occurred.

五. 重要會計政策及會計估計(續)

38. 重要會計政策和會計估計的變更

(1) 重要會計政策變更

財政部於2022年11月發佈了《企業會計準則解釋第16號》(財會[2022]31號)(以下簡稱「解釋第16號」)。

解釋第16號規定，對於分類為權益工具的永續債等金融工具，企業應當在確認應付股利時，確認與股利相關的所得稅影響。對於所分配的利潤來源於以前產生損益的交易或事項，該股利的所得稅影響應當計入當期損益；對於所分配的利潤來源於以前確認在所有者權益中的交易或事項，該股利的所得稅影響應當計入所有者權益項目。

本公司對分類為權益工具的金融工具確認應付股利發生在本年度的，涉及所得稅影響按照上述解釋第16號的規定進行會計處理，對發生在2022年1月1日之前且相關金融工具在2022年1月1日尚未終止確認的，涉及所得稅影響進行追溯調整。

解釋第16號規定，企業修改以現金結算的股份支付協議中的條款和條件，使其成為以權益結算的股份支付的，在修改日，企業應當按照所授予權益工具當日的公允價值計量以權益結算的股份支付，將已取得的服務計入資本公積，同時終止確認以現金結算的股份支付在修改日已確認的負債，兩者之間的差額計入當期損益。如果由於修改延長或縮短了等待期，企業應當按照修改後的等待期進行上述會計處理(無需考慮不利修改的有關會計處理規定)。

V. Important Accounting Policies and Estimates (Continued)

38. Changes in significant accounting policies and accounting estimates

(1) Changes in significant accounting policies

In November 2022, the Ministry of Finance of the PRC issued the Interpretation No. 16 of the Accounting Standards for Business Enterprises (Cai Kuai [2022] No. 31) ("Interpretation No. 16").

Interpretation No. 16 stipulates that for financial instruments such as perpetual bonds which are classified as equity instruments, an enterprise shall recognise the income tax impact associated with dividends when recognising the dividend payable. For the profit allocated deriving from previously incurred profit or loss from a transaction or event, the income tax impact of the dividend shall be included in the profit or loss of the current period; and for the profit allocated arising from a transaction or event previously recognised in owner's equity, the income tax impact of the dividend shall be included in the owner's equity item.

For financial instruments classified as equity instruments that recognize dividends payable that occur during the current year, the accounting treatment of its relevant income tax impact shall be in accordance with the provisions of Interpretation No. 16 above; for those financial instruments that occurred before 1 January 2022 and have not been derecognized on 1 January 2022, retroactive adjustments shall be made to the relevant income tax impact.

Interpretation No. 16 stipulates that where an enterprise modifies the terms and conditions of a cash-settled share-based payment agreement to make it an equity-settled share-based payment; at the date of modification, the enterprise shall measure the equity-settled share-based payment at the fair value of the equity instrument at the date of grant, include the services acquired in capital reserves and at the same time derecognise the liability recognised for the cash-settled share-based payment at the date of modification. The difference between the two is included in profit or loss for the period. If, as a result of the modification, the waiting period is extended or shortened, the enterprise shall account for the above in accordance with the modified waiting period (without regard to the relevant accounting requirements for adverse modifications).

五. 重要會計政策及會計估計(續)

38. 重要會計政策和會計估計的變更(續)

(1) 重要會計政策變更(續)

本公司本年度發生的以現金結算的股份支付修改為以權益結算的股份支付，按照上述解釋第16號的規定進行會計處理，對於2022年1月1日之前發生的該類交易調整2022年1月1日留存收益及其他相關財務報表項目，對可比期間信息不予調整。

採用解釋第16號未對本公司財務狀況和經營成果產生重大影響。

(2) 重要會計估計變更

不適用

(3) 2023年起首次執行新會計準則或準則解釋等涉及調整首次執行當年年初的財務報表

不適用

V. Important Accounting Policies and Estimates (Continued)

38. Changes in significant accounting policies and accounting estimates (Continued)

(1) Changes in significant accounting policies (Continued)

The Company's cash-settled share-based payments that occurred during the year were modified to equity-settled share-based payments and accounted for in accordance with the provisions of Interpretation No. 16 above. For such transactions occurring prior to 1 January 2022, retained earnings and other related financial statement items as at 1 January 2022 were adjusted and no adjustment was made to the comparable period information.

The adoption of Interpretation No.16 has no significant impact on the financial position and operating results of the Company.

(2) Changes in accounting estimates

N/A

(3) Adjustments to financial report at the beginning of the year relating to the initial adoption of the new accounting standards or interpretation of standards since 2023

N/A

六. 稅項

VI. Taxes

1. 主要稅種及稅率

1. Major categories of taxes and tax rates

主要稅種及稅率情況

Major categories of taxes and tax rates

稅種 Category	計稅依據 Tax basis	稅率 Tax rate
增值稅 Value added tax	銷售貨物或提供應稅勞務 Sell of goods or the supply of taxable services	6%、9%、13%
消費稅 Consumption tax		
營業稅 Business tax		
城市維護建設稅 Urban maintenance and construction tax	應納流轉稅額 Turnover tax payable	5%、7%
企業所得稅 Enterprise income tax	應納稅所得額 Income tax payable	15%、25%
教育費附加 Education surcharge	應納流轉稅額 Turnover tax payable	2%、3%

存在不同企業所得稅稅率納稅主體的，披露情況說明

Companies subject to different income tax rates are disclosed as follows

納稅主體名稱 Name of entity paying taxes	所得稅稅率 Income tax rate (%)
凱盛新能源股份有限公司 Triumph New Energy Company Limited	25
中建材(合肥)新能源有限公司 CNBM (Hefei) New Energy Co., Ltd.*	15
中國建材桐城新能源材料有限公司 CNBM (Tongcheng) New Energy Materials Company Limited*	15
中建材(宜興)新能源有限公司 CNBM (Yixing) New Energy Resources Company Limited*	15
凱盛(自貢)新能源有限公司 Triumph (Zi Gong) New Energy Resources Co., Ltd.	15
凱盛(漳州)新能源有限公司 Kaisheng (Zhangzhou) New Energy Co., Ltd.*	25
秦皇島北方玻璃有限公司 Qinhuangdao North Glass Co., Ltd.	25
中建材(洛陽)新能源有限公司 CNBM (Luoyang) New Energy Resources Co., Ltd.	25

六. 稅項(續)

2. 稅收優惠

本公司之全資子公司合肥新能源，於2022年10月通過高新技術企業認定，有效期為三年。2023年度按15%稅率繳納企業所得稅。

本公司之全資子公司桐城新能源，於2020年8月通過高新技術企業認定，有效期為三年。根據《關於實施高新技術企業所得稅優惠政策有關問題的公告》(國家稅務總局公告2017年第24號)第一條：企業的高新技術企業資格期滿當年，在通過重新認定前，其企業所得稅暫按15%的稅率預繳，在年底前仍未取得高新技術企業資格的，應按規定補繳相應期間的稅款。桐城新能源於2023年7月提交覆審申請，2023年度暫按15%稅率預繳企業所得稅。

本公司之控股子公司宜興新能源，於2022年10月通過高新技術企業認定，有效期為三年。2023年度按15%稅率繳納企業所得稅。

根據財政部、海關總署、國家稅務總局《關於深入實施西部大開發戰略有關稅收政策問題的通知》(財稅[2011]58號)的規定，自2011年1月1日至2020年12月31日，對設在西部地區，且以國家規定的鼓勵類產業項目為主營業務的企業減按15.00%稅率繳納企業所得稅。根據財政部、稅務總局、國家發展改革委《關於延續西部大開發企業所得稅政策的公告》(財政部公告2020年第23號)的規定，自2021年1月1日至2030年12月31日，對設在西部地區的鼓勵類產業企業減按15%的稅率徵收企業所得稅。本公司之控股子公司自貢新能源滿足以上條件，減按15%稅率繳納企業所得稅。

VI. Taxes (Continued)

2. Preferential tax treatment

Hefei New Energy, a wholly-owned subsidiary of the Company, has been approved as a high-tech enterprise in October 2022 with a term of 3 years and paid the enterprise income tax at a tax rate of 15% in 2023.

Tongcheng New Energy, a wholly-owned subsidiary of the Company, has been approved as a high-tech enterprise in August 2020 with a term of 3 years. Based on Article 1 of the Announcement on Issues Regarding Implementation of Preferential Income Tax Policy for New High-Tech Enterprise (State Administration of Taxation Announcement No. 24 of 2017), for the year when the high-tech enterprise qualification of an enterprise expires, the enterprise income tax shall be temporarily prepaid at the rate of 15% before the re-accreditation; those who have not obtained the qualification of high-tech enterprises before the end of the year shall make up the tax payment for the corresponding period as required. Tongcheng New Energy submitted the application for review in July 2023, and prepaid the enterprise income tax for 2023 temporarily at the tax rate of 15%.

Yixing New Energy, a controlling subsidiary of the Company, has been approved as a high-tech enterprise in October 2022 with a term of 3 years and paid the enterprise income tax at a tax rate of 15% in 2023.

Pursuant to the "Notice on Tax Policies in relation to Further Implementation of the Western Development Strategy" (Cai Shui [2011] No. 58) 《(關於深入實施西部大開發戰略有關稅收政策問題的通知》(財稅[2011]58號)) jointly issued by the Ministry of Finance, the General Administration of Customs and the State Taxation Administration, from 1 January 2011 to 31 December 2020, enterprise income tax imposed upon any enterprises established in western regions and engaged in the encouraged industries shall be subject to a reduced rate at 15%. Pursuant to the "Announcement on the Continuation of the Corporate Income Tax Policy for Western Development" (the Ministry of Finance [2020] No. 23) jointly issued by the Ministry of Finance, the State Taxation Administration and the National Development and Reform Commission, from 1 January 2021 to 31 December 2030, enterprise income tax imposed upon any enterprises established in western regions which are engaging in the encouraged industries shall be subject to a reduced rate at 15%. Zigong New Energy, a controlling subsidiary of the Company, fulfilled the above conditions, and shall be subject to a reduced corporate income tax rate at 15%.

七. 合併財務報表項目註釋

VII. Notes to Items of the Consolidated Financial Statements

1. 貨幣資金

1. Monetary funds

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
庫存現金	Cash on hand	6,136.81	5,630.11
銀行存款	Deposits at banks	571,742,752.35	485,542,186.00
其他貨幣資金	Other monetary funds	79,287,606.38	203,474,506.33
合計	Total	651,036,495.54	689,022,322.44
其中：存放在境外的款項總額	Including: Amount deposited abroad	0	0
存放財務公司存款	Amount deposited to finance company	240,073,628.04	357,141,222.11

其他說明：

Other explanation:

本報告期期末，本公司存在使用有限制款項79,287,606.38元。其中：銀行承兌匯票保證金74,191,792.38元，信用證保證金1,922,000.00元，維修基金3,173,814.00元。

At the end of the period, our Company had restricted funds of RMB79,287,606.38. Of which, the deposit of bank acceptance bill is RMB74,191,792.38, the security deposit for letter of credit is RMB1,922,000.00, the maintenance fund is RMB3,173,814.00.

2. 應收票據

2. Notes receivable

(1) 應收票據分類列示

(1) Notes receivable by category

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Balance at the end of the period	期初餘額 Balance at the beginning of the period
銀行承兌票據	Bank acceptances		
商業承兌票據	Commercial acceptances	583,787,640.32	616,648,224.23
減：壞賬準備	Less: provision for bad debts	8,523,299.54	9,003,064.08
合計	Total	575,264,340.78	607,645,160.15

七. 合併財務報表項目註釋(續)

2. 應收票據(續)

(2) 期末公司已質押的應收票據

項目	Item	期末已質押金額 Amount pledged as at the end of the period
銀行承兌票據	Bank acceptances	
商業承兌票據	Commercial acceptances	71,447,139.07
合計	Total	71,447,139.07

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(3) 期末公司已背書或貼現且在資產負債表日尚未到期的應收票據

VII. Notes to Items of the Consolidated Financial Statements (Continued)

2. Notes receivable (Continued)

(2) Notes receivable pledged as at the end of the period

(3) Notes receivable which were endorsed and discounted by the Company at the end of the period but were not due as of the date of the balance sheet

項目	Item	期末終止確認金額 Derecognised amount at the end of the period	期末未終止確認金額 Not-yet derecognised amount at the end of the period
銀行承兌票據	Bank acceptances		
商業承兌票據	Commercial acceptances		38,605,011.97
合計	Total		38,605,011.97

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

2. 應收票據(續)

(4) 按壞賬計提方法分類披露

VII. Notes to Items of the Consolidated Financial Statements (Continued)

2. Notes receivable (Continued)

(4) Classified disclosure by the method of bad debt provision

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	期末餘額						期初餘額					
		賬面餘額		壞賬準備		賬面價值	賬面餘額		壞賬準備		賬面價值		
		金額	比例	金額	計提比例		金額	比例	金額	計提比例			
		Amount	Ratio (%)	Amount	Provision ratio (%)	Amount	Ratio (%)	Amount	Provision ratio (%)				
按單項計提壞賬準備	Bad debt provision on individual												
按組合計提壞賬準備	Bad debt provision on group	583,787,640.32	100.00	8,523,299.54	1.46	575,264,340.78	616,648,224.23	100.00	9,003,064.08	1.46	607,645,160.15		
其中：	Including:												
銀行承兌匯票	Bank acceptances												
商業承兌匯票	Commercial acceptances	583,787,640.32	100.00	8,523,299.54	1.46	575,264,340.78	616,648,224.23	100.00	9,003,064.08	1.46	607,645,160.15		
合計	Total	583,787,640.32	/	8,523,299.54	/	575,264,340.78	616,648,224.23	/	9,003,064.08	/	607,645,160.15		

按組合計提壞賬準備：

Bad debt provision on group:

組合計提項目：商業承兌匯票

Provision on group basis: Commercial acceptances

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額			期初餘額		
		應收票據		計提比例	應收票據		計提比例
		Accounts receivable	壞賬準備 Provision for bad debts		Accounts receivable	壞賬準備 Provision for bad debts	
		Amount	Provision ratio (%)	Amount	Provision ratio (%)	Amount	Provision ratio (%)
商業承兌匯票	Commercial acceptances	583,787,640.32	8,523,299.54	1.46	616,648,224.23	9,003,064.08	1.46
合計	Total	583,787,640.32	8,523,299.54	1.46	616,648,224.23	9,003,064.08	1.46

七. 合併財務報表項目註釋(續)

2. 應收票據(續)

(5) 壞賬準備的情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

2. Notes receivable (Continued)

(5) Provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	期初餘額 Balance at the beginning of the period	本期變動金額 Increase/decrease for the period			期末餘額 Balance at the end of the period
			計提 Provision	收回或轉回 Recovery or reversal	轉銷或核銷 Write-off or cancellation	
商業承兌匯票	Commercial acceptances	9,003,064.08	-479,764.54			8,523,299.54
合計	Total	9,003,064.08	-479,764.54			8,523,299.54

3. 應收賬款

(1) 按賬齡披露

應收賬款按其入賬日期的賬齡分析如下：

3. Accounts receivable

(1) Disclosure by ageing

Ageing analysis of accounts receivables by date of entry as follows:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

賬齡	Ageing	期末賬面餘額 Carrying amount at the end of the period	比例 Ratio (%)	期初賬面餘額 Carrying amount at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	983,519,140.24	90.62	981,932,220.54	90.78
1至2年	1 to 2 years	14,640,560.56	1.35	12,643,082.28	1.17
2至3年	2 to 3 years	3,062,831.81	0.28	3,491,423.40	0.32
3至4年	3 to 4 years	6,219,661.62	0.57	10,353,157.23	0.96
4至5年	4 to 5 years	18,549,774.03	1.71	14,846,358.31	1.37
5年以上	Over 5 years	59,278,782.70	5.47	58,436,968.36	5.40
合計	Total	1,085,270,750.96	100.00	1,081,703,210.12	100.00

七. 合併財務報表項目註釋(續)

3. 應收賬款(續)

(2) 按壞賬計提方法分類披露

VII. Notes to Items of the Consolidated Financial Statements (Continued)

3. Accounts receivable (Continued)

(2) Classified disclosure by the method of bad debt provision

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

類別	Category	期末餘額					期初餘額				
		賬面餘額		壞賬準備		賬面價值	賬面餘額		壞賬準備		賬面價值
		金額	比例	金額	計提比例		金額	比例	金額	計提比例	
		Amount	Ratio (%)	Amount	Provision ratio (%)	Amount	Ratio (%)	Amount	Provision ratio (%)		
按單項計提壞賬準備	Bad debt provision on individual basis	29,873,853.73	2.75	29,873,853.73	100.00	0.00	29,852,273.26	2.76	29,852,273.26	100.00	0.00
按組合計提壞賬準備	Bad debt provision on group basis	1,055,396,897.23	97.25	71,684,223.22	6.79	983,712,674.01	1,051,850,936.86	97.24	70,739,650.84	6.73	981,111,286.02
其中：	Including:										
關聯方客戶組合	related party customers	89,007,410.26	8.20	1,780,148.22	2.00	87,227,262.04	117,823,713.04	10.89	2,356,474.28	2.00	115,467,238.76
一般客戶組合	general customers	966,389,486.97	89.05	69,904,075.00	7.23	896,485,411.97	934,027,223.82	86.35	68,383,176.56	7.32	865,644,047.26
合計	Total	1,085,270,750.96	/	101,558,076.95	/	983,712,674.01	1,081,703,210.12	/	100,591,924.10	/	981,111,286.02

七. 合併財務報表項目註釋(續)

3. 應收賬款(續)

(2) 按壞賬計提方法分類披露(續)

按單項計提壞賬準備：

VII. Notes to Items of the Consolidated Financial Statements (Continued)

3. Accounts receivable (Continued)

(2) Classified disclosure by the method of bad debt provision (Continued)

Bad debt provision on individual basis:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	賬面餘額 Carrying amount	期末餘額 Closing balance		計提理由 Reason for provision
			壞賬準備 Provision for bad debts	計提比例 Provision ratio (%)	
單位一	Entity 1	14,524,097.75	14,524,097.75	100.00	預計不可收回 Expected to be unrecoverable
單位二	Entity 2	6,597,406.25	6,597,406.25	100.00	預計不可收回 Expected to be unrecoverable
單位三	Entity 3	3,721,086.44	3,721,086.44	100.00	預計不可收回 Expected to be unrecoverable
單位四	Entity 4	2,003,735.65	2,003,735.65	100.00	預計不可收回 Expected to be unrecoverable
其他單位	Other Entity	3,027,527.64	3,027,527.64	100.00	預計不可收回 Expected to be unrecoverable
合計	Total	29,873,853.73	29,873,853.73	100.00	/

名稱	Name	賬面餘額 Carrying amount	期初餘額 Opening balance		計提理由 Reason for provision
			壞賬準備 Provision for bad debts	計提比例 Provision ratio (%)	
單位一	Entity 1	14,524,097.75	14,524,097.75	100.00	預計不可收回 Expected to be unrecoverable
單位二	Entity 2	6,597,406.25	6,597,406.25	100.00	預計不可收回 Expected to be unrecoverable
單位三	Entity 3	3,721,086.44	3,721,086.44	100.00	預計不可收回 Expected to be unrecoverable
單位四	Entity 4	2,003,735.65	2,003,735.65	100.00	預計不可收回 Expected to be unrecoverable
其他單位	Other Entity	3,005,947.17	3,005,947.17	100.00	預計不可收回 Expected to be unrecoverable
合計	Total	29,852,273.26	29,852,273.26	100.00	/

七. 合併財務報表項目註釋(續)

3. 應收賬款(續)

(2) 按壞賬計提方法分類披露(續)

按組合計提壞賬準備：

組合計提項目：關聯方客戶組合

VII. Notes to Items of the Consolidated Financial Statements (Continued)

3. Accounts receivable (Continued)

(2) Classified disclosure by the method of bad debt provision (Continued)

Bad debt provision on group basis:

Provision on group basis: related party customers

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額			期初餘額		
		應收賬款	壞賬準備	計提比例	應收賬款	壞賬準備	計提比例
		Accounts receivable	Provision for bad debts	Provision ratio (%)	Accounts receivable	Provision for bad debts	Provision ratio (%)
關聯方客戶組合	Related party customers	89,007,410.26	1,780,148.22	2.00	117,823,713.04	2,356,474.28	2.00
合計	Total	89,007,410.26	1,780,148.22	2.00	117,823,713.04	2,356,474.28	2.00

組合計提項目：一般客戶組合

Provision on group basis: general customers

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

賬齡	Name	期末餘額			期初餘額		
		應收賬款	壞賬準備	計提比例	應收賬款	壞賬準備	計提比例
		Accounts receivable	Provision for bad debts	Provision ratio (%)	Accounts receivable	Provision for bad debts	Provision ratio (%)
1年以內	Within 1 year	907,070,420.26	13,243,228.10	1.46	877,156,406.35	12,806,483.50	1.46
1至2年	1 to 2 years	2,618,409.77	1,035,842.91	39.56	147,646.94	58,409.10	39.56
2至3年	2 to 3 years	3,055,442.52	2,151,337.08	70.41	3,115,506.20	2,193,627.92	70.41
3至4年	3 to 4 years	438,624.25	345,811.36	78.84	1,191,318.33	939,235.38	78.84
4至5年	4 to 5 years	904,995.72	826,261.10	91.30	355,463.72	324,538.38	91.30
5年以上	Over 5 years	52,301,594.45	52,301,594.45	100.00	52,060,882.28	52,060,882.28	100.00
合計	Total	966,389,486.97	69,904,075.00	7.23	934,027,223.82	68,383,176.56	7.32

七. 合併財務報表項目註釋(續)

3. 應收賬款(續)

(3) 壞賬準備的情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

3. Accounts receivable (Continued)

(3) Provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	期初餘額 Opening balance	本期變動金額 Increase/decrease for the period			其他變動 Other changes	期末餘額 Closing balance
			計提 Provision	收回或轉回 Recovery or reversal	轉銷或核銷 Write-off or cancellation		
壞賬準備	Provision for bad debts	100,591,924.10	966,152.85				101,558,076.95
合計	Total	100,591,924.10	966,152.85				101,558,076.95

(4) 本期實際核銷的應收賬款情況

不適用

(4) Accounts receivable written-off during the period

N/A

(5) 按欠款方歸集的期末餘額前五名的應收賬款情況

(5) The top five largest accounts receivable at the end of the period by the balance collected regarding the party in default

單位名稱	Name	應收賬款 期末餘額 Closing balance of accounts receivable	佔應收賬款期末 餘額合計數的比例 Proportion in the total amount of accounts receivable %	壞賬準備 期末餘額 Closing balance of provision for bad debts
第一名	Rank 1st	78,997,657.20	7.28	1,153,365.80
第二名	Rank 2nd	77,012,823.63	7.10	1,124,387.22
第三名	Rank 3rd	57,296,706.52	5.28	836,531.92
第四名	Rank 4th	54,442,659.80	5.02	794,862.83
第五名	Rank 5th	51,213,631.75	4.72	1,666,095.18
合計	Total	318,963,478.90	29.39	5,575,242.95

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

4. 應收款項融資

4. Accounts receivable financing

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
應收票據	Notes receivable	838,528,772.58	754,316,996.75
減：其他綜合收益－公允價值變動	Less: Other comprehensive income – changes in fair value		
合計	Total	838,528,772.58	754,316,996.75

期末本公司已背書或貼現但尚未到期的應收票據

Notes receivable which were endorsed and discounted by the Company at the end of the period but were not due as of the date of the balance sheet

種類	Category	期末終止確認金額 Derecognized amount at the end of the period	期末未終止確認金額 Not-yet derecognized amount at the end of the period
銀行承兌票據	Bank acceptance bills	425,271,967.73	413,256,804.85

七. 合併財務報表項目註釋(續)

5. 預付款項

(1) 預付款項按賬齡列示

預付款項按其入賬日期的賬齡分析如下：

賬齡	Aging	期末餘額		期初餘額	
		金額	比例	金額	比例
		Amount	Ratio (%)	Amount	Ratio (%)
1年以內	Within 1 year	202,844,183.69	92.41	162,136,656.11	91.96
1至2年	1 to 2 years	14,801,955.87	6.74	12,343,995.31	7.00
2至3年	2 to 3 years	698,126.13	0.32	1,828,188.41	1.04
3年以上	Over 3 years	1,170,923.26	0.53	667.26	0.00
合計	Total	219,515,188.95	100.00	176,309,507.09	100.00

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) 按預付對象歸集的期末餘額前五名的預付款情況

單位名稱	Name	預付款項期末餘額	佔預付款項期末餘額合計數的比例
		Closing balance of prepayments	Proportion in the total amount of prepayments %
第一名	Rank 1st	51,043,080.23	23.25
第二名	Rank 2nd	36,712,626.48	16.72
第三名	Rank 3rd	20,029,517.68	9.12
第四名	Rank 4th	15,304,515.26	6.97
第五名	Rank 5th	13,504,359.27	6.15
合計	Total	136,594,098.92	62.23

VII. Notes to Items of the Consolidated Financial Statements (Continued)

5. Prepayments

(1) Aging analysis of prepayments

Ageing analysis of prepayments by date of entry as follows:

		Closing balance		Opening balance	
		Amount	Ratio (%)	Amount	Ratio (%)
Within 1 year	Within 1 year	202,844,183.69	92.41	162,136,656.11	91.96
1 to 2 years	1 to 2 years	14,801,955.87	6.74	12,343,995.31	7.00
2 to 3 years	2 to 3 years	698,126.13	0.32	1,828,188.41	1.04
Over 3 years	Over 3 years	1,170,923.26	0.53	667.26	0.00
Total	Total	219,515,188.95	100.00	176,309,507.09	100.00

(2) Top five largest prepayments at the end of the period by the balance collected regarding the party paying prepayments

		Closing balance of prepayments	Proportion in the total amount of prepayments %
Rank 1st	Rank 1st	51,043,080.23	23.25
Rank 2nd	Rank 2nd	36,712,626.48	16.72
Rank 3rd	Rank 3rd	20,029,517.68	9.12
Rank 4th	Rank 4th	15,304,515.26	6.97
Rank 5th	Rank 5th	13,504,359.27	6.15
Total	Total	136,594,098.92	62.23

七. 合併財務報表項目註釋(續)

6. 其他應收款

項目列示

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables

Presentation by item

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
其他應收款	Other receivables	191,077,804.47	141,321,619.91
減：壞賬準備	Less: provision for bad debts	35,631,222.28	34,659,989.93
合計	Total	155,446,582.19	106,661,629.98

其他應收款

Other receivables

(1) 按賬齡披露

(1) Disclosure by ageing

 其他應收款按其入賬日期的賬齡
 分析如下：

Ageing analysis of other receivables by date of entry as follows:

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

賬齡	Ageing	期末賬面餘額 Carrying amount at the end of the period	比例 Ratio (%)	期初賬面餘額 Carrying amount at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	142,258,049.95	74.45	91,282,746.51	64.60
1至2年	1 to 2 years	3,814,483.38	2.00	8,810,449.74	6.23
2至3年	2 to 3 years	7,188,472.62	3.76	5,753,365.66	4.07
3至4年	3 to 4 years	3,414,120.76	1.79	1,470,204.51	1.04
4至5年	4 to 5 years	594,904.83	0.31	211,720.56	0.15
5年以上	Over 5 years	33,807,772.93	17.69	33,793,132.93	23.91
合計	Total	191,077,804.47	100.00	141,321,619.91	100.00

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

(2) 按款項性質分類情況

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

款項性質	Nature of amount	期末賬面餘額 Carrying amount at the end of the period	期初賬面餘額 Carrying amount at the beginning of the period
光伏補貼款	Photovoltaic subsidies	11,798,668.21	11,048,707.29
備用金、保證金、押金	Reserve, security deposit, deposit	7,120,813.16	7,341,352.51
股權處置對價款	Consideration for disposal of equity interests		79,878,250.00
往來款	Current accounts	172,158,323.10	43,053,310.11
減：壞賬準備	Less: Provision for bad debts	35,631,222.28	34,659,989.93
合計	Total	155,446,582.19	106,661,629.98

(3) 壞賬準備計提情況

(3) By provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

壞賬準備	Provision for bad debts	第一階段	第二階段	第三階段	合計
		Stage 1	Stage 2	Stage 3	
		未來12個月預期 信用損失	整個存續期預期 信用損失 (未發生信用減值)	整個存續期預期 信用損失 (已發生信用減值)	
		12-month ECL	Lifetime ECL (non- credit-impaired)	Lifetime ECL (credit-impaired)	Total
2023年1月1日餘額	Balance as at 1 January 2023	234,193.69	2,012,094.65	32,413,701.59	34,659,989.93
2023年1月1日餘額在本期	Balance at 1 January 2023 in the current period				
- 轉入第二階段	- Transfer to Stage 2	-22,965.67	22,965.67		
- 轉入第三階段	- Transfer to Stage 3		-292.80	292.80	
- 轉回第二階段	- Transfer back to Stage 2				
- 轉回第一階段	- Transfer back to Stage 1				
本期計提	Provision for the period	93,254.45	1,046,096.90		1,139,351.35
本期轉回	Reversal for the period		168,119.00		168,119.00
本期轉銷	Write-off for the period				
本期核銷	Cancellation for the period				
其他變動	Other changes				
2023年6月30日餘額	Balance as at 30 June 2023	304,482.47	2,912,745.42	32,413,994.39	35,631,222.28

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

(2) By nature of amount

(3) 壞賬準備計提情況

(3) By provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

壞賬準備	Provision for bad debts	第一階段	第二階段	第三階段	合計
		Stage 1	Stage 2	Stage 3	
		未來12個月預期 信用損失	整個存續期預期 信用損失 (未發生信用減值)	整個存續期預期 信用損失 (已發生信用減值)	
		12-month ECL	Lifetime ECL (non- credit-impaired)	Lifetime ECL (credit-impaired)	Total
2023年1月1日餘額	Balance as at 1 January 2023	234,193.69	2,012,094.65	32,413,701.59	34,659,989.93
2023年1月1日餘額在本期	Balance at 1 January 2023 in the current period				
- 轉入第二階段	- Transfer to Stage 2	-22,965.67	22,965.67		
- 轉入第三階段	- Transfer to Stage 3		-292.80	292.80	
- 轉回第二階段	- Transfer back to Stage 2				
- 轉回第一階段	- Transfer back to Stage 1				
本期計提	Provision for the period	93,254.45	1,046,096.90		1,139,351.35
本期轉回	Reversal for the period		168,119.00		168,119.00
本期轉銷	Write-off for the period				
本期核銷	Cancellation for the period				
其他變動	Other changes				
2023年6月30日餘額	Balance as at 30 June 2023	304,482.47	2,912,745.42	32,413,994.39	35,631,222.28

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

(4) 壞賬準備的情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

(4) Provision for bad debts

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

類別	Category	期初餘額 Opening balance	計提 Provision	本期變動金額 Increase/decrease for the period		其他變動 Other changes	期末餘額 Closing balance
				收回或轉回 Recovery or reversal	轉銷或核銷 Write-off or cancellation		
壞賬準備	Provision for bad debts	34,659,989.93	1,139,351.35	168,119.00			35,631,222.28
合計	Total	34,659,989.93	1,139,351.35	168,119.00			35,631,222.28

 其中本期轉回或收回金額重要的
 壞賬準備：

 Among them, the significant bad debt provision of amount
 recovered or reversed in the current period:

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

單位名稱	Name	款項性質 Nature of amount	轉回或收回金額 Amount collected or reversed	收回方式 Way of collection
應解匯款及臨時存款－ 臨時存款	Remittances outstanding and temporary deposit – temporary deposit	往來款 Current account	168,119.00	銀行存款 Deposits at banks
合計	Total	/	168,119.00	/

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

(5) 按欠款方歸集的期末餘額前五名的其他應收款情況

單位名稱	款項的性質	期末餘額	賬齡	佔其他應收款 期末餘額合計數 的比例 Proportion in total balance of other receivables at the end of the period (%)	壞賬準備 期末餘額 Balance of provision for bad debts at the end of the period
Name	Nature of amount	Closing balance	Aging		
第一名 Rank 1st	往來款 Current accounts	66,315,700.00	1年以內 Within 1 year	34.71	
第二名 Rank 2nd	往來款 Current accounts	46,143,900.00	1年以內 Within 1 year	24.15	
第三名 Rank 3rd	往來款 Current accounts	10,808,704.00	5年以上 Over 5 years	5.66	10,808,704.00
第四名 Rank 4th	光伏補貼 Photovoltaic subsidies	7,398,627.90	1-3年 1 to 3 years	3.87	221,958.84
第五名 Rank 5th	出口退稅款 Export tax refund	6,754,511.23	1年以內 Within 1 year	3.53	
合計 Total		137,421,443.13	/	71.92	11,030,662.84

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(6) 涉及政府補助的應收款項

(6) Account receivables involving government subsidy

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

單位名稱	政府補助項目名稱	期末餘額	期末賬齡	預計收取的時間、 金額及依據 Expected receiving time, balance and reason
Name	Projects related to government subsidies	Closing balance	Ageing at the end of the period	
國網安徽省電力公司合肥供電公司 State Grid Anhui Power Company Hefei Power Supply Company	光伏補貼 Photovoltaic subsidies	7,398,627.90	1-3年 1 to 3 years	發改價格[2013]1638 號 Fa Gai Jia Ge [2013] No. 1638
安徽省財政廳 Anhui Provincial Department of Finance	光伏補貼 Photovoltaic subsidies	2,561,209.56	1年以內 Within 1 year	合政[2016]93號 He Zheng [2016] No. 93
合肥市財政局 Hefei Municipal Bureau of Finance	光伏補貼 Photovoltaic subsidies	1,838,830.75	1-5年 1 to 5 years	合政[2016]93號 He Zheng [2016] No. 93

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

(5) The top five largest other receivables at the end of the period by the balance collected regarding the party in default

(6) Account receivables involving government subsidy

七. 合併財務報表項目註釋(續)

7. 存貨

(1) 存貨分類

項目	Item	期末餘額			期初餘額		
		賬面餘額	履約成本減值準備	賬面價值	賬面餘額	履約成本減值準備	賬面價值
		Book balance	cost	Book value	Book balance	cost	Book value
原材料	Raw materials	321,992,442.37	17,948.72	321,974,493.65	310,868,480.16	17,948.72	310,850,531.44
在產品	Products in process						
庫存商品	Commodity inventories	723,604,108.30	26,783,371.82	696,820,736.48	412,499,431.27	31,040,453.58	381,458,977.69
週轉材料	Circulation materials	276,495.08		276,495.08	237,599.05		237,599.05
發出商品	Products delivered				2,961,089.44		2,961,089.44
合計	Total	1,045,873,045.75	26,801,320.54	1,019,071,725.21	726,566,599.92	31,058,402.30	695,508,197.62

(2) 存貨跌價準備及合同履約成本減值準備

(2) Provision for impairment of inventories and provision for impairment of contract performance cost

項目	Item	期初餘額	本期增加金額		本期減少金額		期末餘額
			計提	其他	轉回或轉銷	其他	
		Opening balance	Provision	Others	Reversal or write off	Others	Closing balance
原材料	Raw materials	17,948.72					17,948.72
在產品	Products in process						
庫存商品	Commodity inventories	31,040,453.58	-3,858,670.80		398,410.96		26,783,371.82
週轉材料	Circulation materials						
消耗性生物資產	Consumable biological assets						
合同履約成本	Contract performance costs						
合計	Total	31,058,402.30	-3,858,670.80		398,410.96		26,801,320.54

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

8. 其他流動資產

8. Other current assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
待抵扣進項稅額	Input tax to be deducted	78,772,370.80	54,363,236.96
待攤銷費用	Deferred expenses	2,431,910.59	1,040,209.35
預繳所得稅	Taxes paid in advance	1,630,232.54	3,885,819.09
其他	Others	100,946.94	
合計	Total	82,935,460.87	59,289,265.40

9. 固定資產

9. Fixed assets

項目列示

Presentation by item

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
固定資產	Fixed Assets	4,576,440,657.85	4,021,905,180.15
固定資產清理	Fixed assets liquidation		
合計	Total	4,576,440,657.85	4,021,905,180.15

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

9. 固定資產(續)

9. Fixed assets (Continued)

(1) 固定資產情況

(1) Fixed assets

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	房屋及建築物 Buildings	機器設備 Machinery	運輸工具 Transportation tools	辦公及電子設備 Office and electronic equipment	其他 Others	合計 Total
一. 賬面原值：	I. Original book value:						
1. 期初餘額	1. Opening balance	1,667,855,229.70	3,183,479,637.32	3,824,236.18	21,616,516.53	1,136,487.93	4,877,912,107.66
2. 本期增加金額	2. Increase for the period	202,172,239.97	492,656,107.77	305,992.04	2,378,658.66		697,512,998.44
(1) 購置	(1) Purchase	661,896.76	26,180,590.28	305,992.04	2,365,544.53		29,514,023.61
(2) 在建工程轉入	(2) Transfer from construction in progress	201,510,343.21	466,475,517.49		13,114.13		667,998,974.83
(3) 企業合併增加	(3) Increase in business combination						
3. 本期減少金額	3. Decrease for the period	779,646.02	1,123,105.38	407,586.27	1,009,639.46		3,319,977.13
(1) 處置或報廢	(1) Disposal or retirement		1,123,105.38	253,943.63	19,341.44		1,396,390.45
(2) 其他減少	(2) Other decreases	779,646.02		153,642.64	990,298.02		1,923,586.68
4. 期末餘額	4. Closing balance	1,869,247,823.65	3,675,012,639.71	3,722,641.95	22,985,535.73	1,136,487.93	5,572,105,128.97
二. 累計折舊	II. Accumulated depreciation						
1. 期初餘額	1. Opening balance	184,468,255.64	652,690,425.09	613,372.67	11,429,440.28	742,456.54	849,943,950.22
2. 本期增加金額	2. Increase for the period	22,829,830.75	117,333,743.79	444,568.90	1,366,931.73	63,294.31	142,038,369.48
(1) 計提	(1) Provision	22,829,830.75	117,333,743.79	444,568.90	1,366,931.73	63,294.31	142,038,369.48
3. 本期減少金額	3. Decrease for the period		1,306,327.70	115,340.69	959,157.48		2,380,825.87
(1) 處置或報廢	(1) Disposal or retirement		1,066,950.11	115,340.69	959,157.48		2,141,448.28
(2) 其他減少	(2) Other decreases		239,377.59				239,377.59
4. 期末餘額	4. Closing balance	207,298,086.39	768,717,841.18	942,600.88	11,837,214.53	805,750.85	989,601,493.83
三. 減值準備	III. Provision for impairment						
1. 期初餘額	1. Opening balance		6,062,977.29				6,062,977.29
2. 本期增加金額	2. Increase for the period						
(1) 計提	(1) Provision						
3. 本期減少金額	3. Decrease for the period						
(1) 處置或報廢	(1) Disposal or retirement						
4. 期末餘額	4. Closing balance		6,062,977.29				6,062,977.29
四. 賬面價值	IV. Book value						
1. 期末賬面價值	1. Book value at the end of the period	1,661,949,737.26	2,900,231,821.24	2,780,041.07	11,148,321.20	330,737.08	4,576,440,657.85
2. 期初賬面價值	2. Book value at the beginning of the period	1,483,386,974.06	2,524,726,234.94	3,210,863.51	10,187,076.25	394,031.39	4,021,905,180.15

七. 合併財務報表項目註釋(續)

9. 固定資產(續)

(1) 固定資產情況(續)

期末已經提足折舊仍繼續使用的機器設備、運輸設備、電子設備等固定資產原值為17,271,422.27元。

(2) 暫時閒置的固定資產情況

因停工閒置的固定資產賬面原值為173,239,224.05元，賬面價值為1,928,522.09元。

(3) 通過融資租賃租入的固定資產情況

不適用

(4) 通過經營租賃租出的固定資產

不適用

(5) 未辦妥產權證書的固定資產情況

期末未辦妥產權證書的固定資產賬面價值為625,905,479.52元，目前正在辦理中。

10. 在建工程

項目列示

VII. Notes to Items of the Consolidated Financial Statements (Continued)

9. Fixed assets (Continued)

(1) Fixed assets (Continued)

Original value of the fixed assets, including machine and equipment, transportation tools and electronic equipment which continued to be used upon full provision for depreciation at the end of the period, was RMB17,271,422.27.

(2) Temporarily idle fixed assets

Original value and book value of the idle assets due to shut down, were RMB173,239,224.05 and RMB1,928,522.09, respectively.

(3) Fixed assets leased under financial leases

N/A

(4) Fixed assets leased out under operating leases

N/A

(5) Fixed assets with pending certificates of title

At the end of the period, the book value of fixed assets without certificate of title was RMB625,905,479.52, which is currently in the process of application.

10. Construction in progress

Presentation by item

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
在建工程原值	Cost of construction in progress	1,074,692,732.37	1,166,354,777.94
減：在建工程減值準備	Less: Provision for impairment of construction in progress	7,728,469.08	7,728,469.08
在建工程	Construction in progress	1,066,964,263.29	1,158,626,308.86
工程物資	Construction materials		
合計	Total	1,066,964,263.29	1,158,626,308.86

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

10. 在建工程(續)

10. Construction in progress (Continued)

(1) 在建工程情況

(1) Construction in progress

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額		期初餘額	
		賬面餘額	減值準備	賬面餘額	減值準備
		Carrying amount	Provision for impairment	Carrying amount	Provision for impairment
合肥二期太陽能裝備用光伏電池封裝材料項目	Hefei project of photovoltaic cell packaging material for solar equipment – Phase II	5,587,118.47		5,587,118.47	
合肥聯合車間a1.386MW分布式光伏電站項目	Hefei joint workshop a1.386MW distributed photovoltaic power generation project	16,244,504.41		16,244,504.41	
合肥太陽能裝備用光伏電池封裝材料配套二氧化碳捕集提純綠色減排示範項目	Hefei carbon dioxide capture and purification green emission reduction demonstration project supporting for project of photovoltaic cell encapsulating material for solar equipment	33,709,580.18		33,511,249.99	
合肥一期一年產3,600萬m ² 全氧燃燒太陽能電池蓋板材料深加工項目	Hefei further processed project of solar cell cover plates material with annual production of 36 million m ² of full-oxygen combustion – Phase I			2,492,571.26	
合肥年產3,600萬m ² 全氧燃燒太陽能電池蓋板材料深加工項目一期工程及光伏玻璃絲網印刷生產線技改項目	Hefei further processed project of solar cell cover plates material with annual production of 36 million m ² of full-oxygen combustion – Phase I and project of construction and technological transformation for photovoltaic glass screen printing production line			82,229,528.60	
桐城太陽能裝備用光伏電池封裝材料一期項目	Tongcheng project of photovoltaic cell encapsulating material for solar equipment – Phase I			152,166.66	
桐城太陽能裝備用光伏電池封裝材料二期項目	Tongcheng project of photovoltaic cell encapsulating material for solar equipment – Phase II	266,224,672.43		266,224,672.43	
宜興-太陽能裝備用光伏電池封裝材料	Yixing project of photovoltaic cell packaging material for solar equipment	566,259,000.91		566,259,000.91	
宜興-3.2MW分布式光伏發電項目	Yixing 3.2MW distributed photovoltaic power generation project	17,688,833.84		17,688,833.84	
漳州廠區G4/G5線設備降噪工程	Noise reduction project for equipment of G4/G5 line in Zhangzhou Plant	1,486,725.66		1,486,725.66	
洛陽太陽能光伏電池封裝材料項目	Luoyang solar photovoltaic cell packaging materials project	85,801,310.80		85,801,310.80	
秦皇島北方玻璃500T冷修項目	Qinhuangdao North Glass 500T cold repair project	29,890,335.87	7,728,469.08	22,161,866.79	7,728,469.08
秦皇島北方玻璃有限公司太陽能光伏電池封裝材料項目	Qinhuangdao North Glass project of photovoltaic cell packaging material for solar equipment	26,191,205.04		26,191,205.04	
合肥一期-雨污水管網項目	Hefei project for stormwater and wastewater drainage system – Phase I	3,270,409.19		3,270,409.19	
合肥光伏電池封裝材料項目110千伏輸變電工程	Hefei project of photovoltaic cell packaging material and 110 kV power transmission and transformation project	3,898,394.56		3,898,394.56	
漳州三期年產5,600萬m ² 光伏電池用封裝材料項目	Zhangzhou project of photovoltaic cell encapsulation material project with annual production of 56 million m ² – Phase III	83,018.87		83,018.87	
其他	Other	18,357,622.14		18,357,622.14	
合計	Total	1,074,692,732.37	7,728,469.08	1,066,964,263.29	7,728,469.08

七. 合併財務報表項目註釋(續)

10. 在建工程(續)

(2) 重要在建工程項目本期變動情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

10. Construction in progress (Continued)

(2) Change in the important engineering projects in construction for the current period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	Project name	預算數	期初餘額	本期增加金額	本期轉入		期末餘額	工程累計投入 佔預算比例	工程進度	利息資本化 累計金額	其中：本期利息 資本化金額	本期利息 資本化率	資金來源
					固定資產金額	本期其他減少金額							
		Budget	Opening Balance	Increase for the current period	Fixed assets amount transferred for the current period	Other decreased amount for the current period	Closing Balance	Ratio accounted by accumulated contribution towards engineering with respect to the budget (%)	Progress of engineering	Amount of accumulated capitalized interest	Including: the amount of capitalized interest for the current period	Interest capitalized rate for the current period (%)	Source of funds
宜興太陽能裝備用光伏 電池封裝材料	Yixing project of photovoltaic cell packaging material for solar equipment	797,340,000.00	183,973,519.21	382,285,481.70			566,259,000.91	44.42	44.42	1,965,265.28	1,965,265.28	3.70	自籌資金、金融 機構貸款 Self-raised funds, loans from financial institutions
洛陽太陽能光伏電池 封裝材料項目	Luoyang solar photovoltaic cell packaging materials project	2,294,160,000.00	10,387,002.53	75,414,308.27			85,801,310.80	3.74	20.00				自籌資金、金融 機構貸款 Self-raised funds, loans from financial institutions
合計	Total	3,091,500,000.00	194,360,521.74	457,699,789.97			652,060,311.71	/	/	1,965,265.28	1,965,265.28	/	/

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

11. 使用權資產

11. Right-of-use assets

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	房屋及建築物 Buildings and structures	機器設備 Machinery and equipment	合計 Total
一. 賬面原值	I. Original book value:			
1. 期初餘額	1. Opening balance	12,910,111.79	6,091,609.25	19,001,721.04
2. 本期增加金額	2. Increase for the period			
3. 本期減少金額	3. Decrease for the period			
4. 期末餘額	4. Closing balance	12,910,111.79	6,091,609.25	19,001,721.04
二. 累計折舊	II. Accumulated depreciation			
1. 期初餘額	1. Opening balance	5,811,671.26	182,748.28	5,994,419.54
2. 本期增加金額	2. Increase for the period	1,279,698.90	355,123.74	1,634,822.64
(1) 計提	(1) Provision	1,279,698.90	355,123.74	1,634,822.64
3. 本期減少金額	3. Decrease for the period			
(1) 處置	(1) Disposal			
4. 期末餘額	4. Closing balance	7,091,370.16	537,872.02	7,629,242.18
三. 減值準備	III. Provision for impairment			
1. 期初餘額	1. Opening balance			
2. 本期增加金額	2. Increase for the period			
(1) 計提	(1) Provision			
3. 本期減少金額	3. Decrease for the period			
(1) 處置	(1) Disposal			
4. 期末餘額	4. Closing balance			
四. 賬面價值	IV. Book value			
1. 期末賬面價值	1. Book value at the end of the period	5,818,741.63	5,553,737.23	11,372,478.86
2. 期初賬面價值	2. Book value at the beginning of the period	7,098,440.53	5,908,860.97	13,007,301.50

七. 合併財務報表項目註釋(續)

12. 無形資產

(1) 無形資產情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

12. Intangible Assets

(1) Intangible assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	土地使用權 Land use rights	專利權 Patent right	非專利技術 Non-patent technology	軟件使用權 Software license	合計 Total
一、賬面原值	I. Original Book value					
1. 期初餘額	1. Opening balance	694,328,371.38	3,122,749.18	94,127,411.49	8,259,860.87	799,838,392.92
2. 本期增加金額	2. Increase for the current period	49,012,012.55		11,203,844.87	612,724.04	60,828,581.46
(1) 購置	(1) Purchase	49,012,012.55			612,724.04	49,624,736.59
(2) 內部研發	(2) Internal research and development			11,203,844.87		11,203,844.87
(3) 企業合併增加	(3) Increase from business combination					
3. 本期減少金額	3. Decrease for the current period					
(1) 處置	(1) Disposal					
4. 期末餘額	4. Closing balance	743,340,383.93	3,122,749.18	105,331,256.36	8,872,584.91	860,666,974.38
二、累計攤銷	II. Accumulated amortization					
1. 期初餘額	1. Opening balance	71,242,076.70	264,923.74	26,958,557.55	1,792,619.39	100,258,177.38
2. 本期增加金額	2. Increase for the current period	6,463,419.04	156,137.46	4,327,935.20	800,452.62	11,747,944.32
(1) 計提	(1) Provision	6,463,419.04	156,137.46	4,327,935.20	800,452.62	11,747,944.32
3. 本期減少金額	3. Decrease for the current period					
(1) 處置	(1) Disposal					
4. 期末餘額	4. Closing balance	77,705,495.74	421,061.20	31,286,492.75	2,593,072.01	112,006,121.70
三、減值準備	III. Provision for impairment					
1. 期初餘額	1. Opening balance					
2. 本期增加金額	2. Increase for the current period					
(1) 計提	(1) Provision					
3. 本期減少金額	3. Decrease for the current period					
(1) 處置	(1) Disposal					
4. 期末餘額	4. Closing balance					
四、賬面價值	IV. Book value					
1. 期末賬面價值	1. Book value at the end of the period	665,634,888.19	2,701,687.98	74,044,763.61	6,279,512.90	748,660,852.68
2. 期初賬面價值	2. Book value at the beginning of the period	623,086,294.68	2,857,825.44	67,168,853.94	6,467,241.48	699,580,215.54

本期末通過公司內部研發形成的無形資產佔無形資產餘額的比例1.30%。

無形資產中土地使用權均位於中國境內，該等土地使用權剩餘使用期限為25至70年內。

Intangible assets from internal research and development of the Company accounted for 1.30% of the balance of intangible assets at the end of the period.

Land use rights among the intangible assets were all for lands located in the PRC with a remaining use period ranging from 25 to 70 years.

七. 合併財務報表項目註釋(續)

12. 無形資產(續)

(2) 未辦妥產權證書的土地使用權情況

本公司的無形資產中位於洛陽市開發區原值為9,415,764.88元的土地使用權證正在申請辦理中。

13. 開發支出

VII. Notes to Items of the Consolidated Financial Statements (Continued)

12. Intangible Assets (Continued)

(2) Land use rights with pending certificates of title

The certificate of title of the Company's intangible assets in Luoyang Development Zone with original values of RMB9,415,764.88 is currently being applied for.

13. Development expenditure

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額	本期增加金額		本期減少金額		期末餘額
			內部開發支出	其他	確認為無形資產	轉入當期損益	
		Opening balance	Internal development expenditure	Others	Recognized as intangible assets	Transferred to profit or loss for the period	Closing balance
一窯八線兩翼分流玻璃熔窯烘烤技術研究開發	Research and development of baking technology of one kiln, eight lines and two wings of split-flow glass melting furnace	3,383,912.72			3,383,912.72		
錫槽槽底氣泡缺陷控制技術研究	Research on tin bath bottom bubbling defects control technology		2,742,893.70				2,742,893.70
玻璃基板表面錫缺陷與槽內氣流控制技術研究	Research on tin defect on glass substrate surface and gas flow control technology in the bath	737,384.36	2,023,609.74				2,760,994.10
特定透過率鍍膜產品的開發	Development of specific transmittance coating products	1,439,012.30	1,121,356.88				2,560,369.18
歐茶轉色藍灰新技術研究	Development of new technology of transferring color from tawny to Ford blue		1,519,474.97				1,519,474.97
高反射、低膨脹系數釉料的開發及應用	Development and application of high-reflection and low-expansion coefficient glazes	3,682,238.57	4,137,693.58		7,819,932.15		
一窯八線基片玻璃線與深加工線智能連線技術研發及應用	Research and development and application of intelligent inter-connection technology for one kiln and eight lines of substrate glass lines and further processing lines		6,223,789.93			3,402,011.56	2,821,778.37
1.5mm超白超薄超寬輕質高強度超寬光伏玻璃配方及製備方法	Formula and production method for 1.5mm ultra-clear, ultra-thin, extra-wide, lightweight, high-strength photovoltaic glass		2,040,821.58				2,040,821.58
合計	Total	9,242,547.95	19,809,640.38		11,203,844.87	3,402,011.56	14,446,331.90

七. 合併財務報表項目註釋(續)

14. 商譽

(1) 商譽賬面原值

被投資單位名稱或形成商譽的事項	Name of investee or event generating goodwill	期初餘額 Opening balance	本期增加	本期減少	期末餘額 Closing balance
			企業合併形成的 Formed by business combination	處置 Disposal	
漳州新能源	Zhangzhou New Energy	17,583,473.33			17,583,473.33
合計	Total	17,583,473.33			17,583,473.33

(2) 商譽減值準備

不適用

15. 遞延所得稅資產/遞延所得稅負債

(1) 未經抵銷的遞延所得稅資產

項目	Item	期末餘額 Closing balance		期初餘額 Opening balance	
		可抵扣 暫時性差異 Deductible temporary differences	遞延 所得稅資產 Deferred income tax assets	可抵扣 暫時性差異 Deductible temporary differences	遞延 所得稅資產 Deferred income tax assets
資產減值準備	Provision for impairment of assets	66,598,346.32	9,989,571.58	74,180,416.66	11,127,062.46
內部交易未實現利潤	Unrealised profits from internal transactions			2,586,712.35	388,006.85
可抵扣虧損	Deductible losses				
遞延收益	Deferred income	37,444,526.28	5,616,678.95	35,473,481.24	5,321,022.21
合計	Total	104,042,872.60	15,606,250.53	112,240,610.25	16,836,091.52

VII. Notes to Items of the Consolidated Financial Statements (Continued)

14. Goodwill

(1) The original carrying value of goodwill

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) Provision for goodwill impairment

N/A

15. Deferred income tax assets/Deferred income tax liabilities

(1) Deferred income tax assets not being offset

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

15. 遞延所得稅資產/遞延所得稅負債(續)

(2) 未經抵銷的遞延所得稅負債

項目	Item	期末餘額		期初餘額	
		應納稅 暫時性差異 Taxable temporary differences	遞延 所得稅負債 Deferred income tax liabilities	應納稅 暫時性差異 Taxable temporary differences	遞延 所得稅負債 Deferred income tax liabilities
非同一控制企業合併資產 評估增值	Asset valuation increment from business combinations involving entities not under common control	161,631,850.90	39,038,154.46	161,631,850.90	39,038,154.46
其他債權投資公允價值變動	Changes in fair value of other debt investments				
其他權益工具投資公允 價值變動	Changes in fair value of investments in other equity instruments				
固定資產一次性稅前扣除	One-off deduction of fixed assets before tax	10,203,756.33	1,530,563.45	10,203,756.33	1,530,563.45
合計	Total	171,835,607.23	40,568,717.91	171,835,607.23	40,568,717.91

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

VII. Notes to Items of the Consolidated Financial Statements (Continued)

15. Deferred income tax assets/Deferred income tax liabilities (Continued)

(2) Deferred income tax liabilities not being offset

(3) 未確認遞延所得稅資產明細

項目	Item	期末餘額	期初餘額
		Closing balance	Opening balance
可抵扣暫時性差異	Deductible temporary differences	190,660,316.54	164,903,913.05
可抵扣虧損	Deductible losses	453,616,561.66	272,253,931.68
合計	Total	644,276,878.20	437,157,844.73

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

(3) Breakdown of unrecognised deferred income tax assets

七. 合併財務報表項目註釋(續)

15. 遞延所得稅資產/遞延所得稅負債(續)

(4) 未確認遞延所得稅資產的可抵扣虧損將於以下年度到期

VII. Notes to Items of the Consolidated Financial Statements (Continued)

15. Deferred income tax assets/Deferred income tax liabilities (Continued)

(4) *Deductible losses not yet recognised as deferred income tax assets will expire in the following years indicated*

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

年份	Year	期末金額 Amount at the end of the period	期初金額 Amount at the beginning of the period	備註 Note
2023年	2023	49,194,716.49	49,627,689.15	
2024年	2024	74,950,692.03	75,063,899.58	
2025年	2025			
2026年	2026	53,783,781.16	55,669,772.62	
2027年	2027	265,621,571.25	91,892,570.33	
2028年	2028	10,065,800.73		
合計	Total	453,616,561.66	272,253,931.68	/

16. 其他非流動資產

16. Other non-current assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額			期初餘額		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Carrying amount	Provision for impairment	Book value	Carrying amount	Provision for impairment	Book value
合同取得成本	Costs of obtaining a contract						
合同履約成本	Costs to fulfil a contract						
應收退貨成本	Return cost receivable						
合同資產	Contract assets						
預付長期資產購置款	Prepayment for acquisition of long-term asset	337,558,157.80		337,558,157.80	504,257,426.12		504,257,426.12
其他	Others				55,000,000.00		55,000,000.00
合計	Total	337,558,157.80		337,558,157.80	559,257,426.12		559,257,426.12

七. 合併財務報表項目註釋(續)

16. 其他非流動資產(續)

其他說明：

2023年6月28日，公司與洛陽天元科技園發展有限公司(「天元科技園」)達成協議，約定將天元科技園的房產交付義務變更為支付原房產價值等額款項的付款義務，以雙方確認的評估值作為補償對價。2023年7月28日，雙方共同委託的第三方評估機構上海東洲資產評估有限公司以2023年5月31日作為評估基準日對原房產進行評估後價值為66,315,700元。公司以此終止確認其他非流動資產55,000,000元。

17. 短期借款

(1) 短期借款分類

VII. Notes to Items of the Consolidated Financial Statements (Continued)

16. Other non-current assets (Continued)

Other explanations:

On 28 June 2023, the Company entered into an agreement with Luoyang Tianyuan Science and Technology Park Development Co., Ltd.* (“Tianyuan Science and Technology Park”), pursuant to which the obligation of Tianyuan Science and Technology Park to deliver properties was changed to payment obligation of amount equivalent to the value of the original properties, and the appraised value confirmed by both parties was determined as the compensation price. On 28 July 2023, a third-party assessment agency, Shanghai Orient Appraisal Co., Ltd., commissioned by both parties, appraised the value of the original properties at RMB66,315,700 with 31 May 2023 as the valuation benchmark date. The Company thus derecognised other non-current assets of RMB55,000,000.

17. Short-term loans

(1) Classification of short-term loans

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
質押借款	Pledged loan		
抵押借款	Mortgage loan		
保證借款	Guaranty loan		
信用借款	Credit loan	1,294,710,875.73	1,015,400,000.00
應付利息	Interest payable	1,868,363.94	1,618,267.77
已貼現未終止確認的票據	Notes discounted but not derecognised	360,000.00	80,906,333.84
合計	Total	1,296,939,239.67	1,097,924,601.61

短期借款分類的說明：

Explanation of the classification of short-term loans:

截至2023年6月30日，短期借款的年利率為2.39%-3.40%。

As of 30 June 2023, annual interest rate of short-term loans was 2.39%-3.40%.

(2) 已逾期未償還的短期借款情況

(2) Short-term borrowings overdue and outstanding

不適用

N/A

七. 合併財務報表項目註釋(續)

18. 應付票據

種類	Category	期末餘額 Closing balance	期初餘額 Opening balance
商業承兌匯票	Commercial acceptances	24,316,805.00	23,481,377.00
銀行承兌匯票	Bank acceptances	380,714,758.20	405,761,091.26
合計	Total	405,031,563.20	429,242,468.26

本期末已到期未支付的應付票據總額為0元。

The total notes payable due but not paid at the end of the period was RMB0.

19. 應付賬款

(1) 應付賬款列示

應付賬款按其入賬日期的賬齡分析如下：

19. Accounts payable

(1) Accounts payable is shown as follows

Ageing analysis of accounts payable by date of entry was as follows:

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
1年以內	Within 1 year (including 1 year)	1,373,391,427.30	1,652,565,082.55
1年以上	Above 1 year	77,011,767.18	75,589,736.91
合計	Total	1,450,403,194.48	1,728,154,819.46

(2) 賬齡超過1年的重要應付賬款

不適用

(2) Significant accounts payable aged over 1 year

N/A

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

20. 預收款項

(1) 預收賬款項列示

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
租金	Rental	109,272.72	271,590.44
合計	Total	109,272.72	271,590.44

(2) 賬齡超過1年的重要預收款項

不適用

VII. Notes to Items of the Consolidated Financial Statements (Continued)

20. Payments received in advance

(1) *Payments received in advance is shown as follows*

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) *Major payments received in advance aged over one year*

N/A

21. 合同負債

(1) 合同負債情況

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
1年以內(含1年)	Within 1 year (including 1 year)	26,135,236.81	18,314,969.87
合計	Total	26,135,236.81	18,314,969.87

(2) 報告期內賬面價值發生重大變動的金額和原因

不適用

21. Contract liabilities

(1) *Contract liabilities*

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) *Amount of and reason for significant change in carrying amount within the reporting period*

N/A

七. 合併財務報表項目註釋(續)

22. 應付職工薪酬

(1) 應付職工薪酬列示

項目	Item	期初餘額 Opening balance	本期增加 Increase for the period	本期減少 Decrease for the period	期末餘額 Closing balance
一. 短期薪酬	I. Short-term remuneration	48,623,360.24	208,249,007.34	226,112,422.03	30,759,945.55
二. 離職後福利—設定提存計劃	II. After-service welfare – defined provision plan	577,243.92	16,216,401.51	16,185,237.70	608,407.73
三. 辭退福利	III. Termination benefits		205,770.55	205,770.55	
四. 一年內到期的其他福利	IV. Other benefits due within one year				
合計	Total	49,200,604.16	224,671,179.40	242,503,430.28	31,368,353.28

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) 短期薪酬列示

項目	Item	期初餘額 Opening balance	本期增加 Increase for the current period	本期減少 Decrease for the current period	期末餘額 Closing balance
一. 工資、獎金、津貼和補貼	I. Salary, bonus, allowance and subsidy	41,876,689.85	178,029,474.80	197,141,799.01	22,764,365.64
二. 職工福利費	II. Staff's welfare		11,071,762.57	11,071,762.57	
三. 社會保險費	III. Social insurance premium	515,457.75	8,393,978.25	8,632,450.04	276,985.96
其中：醫療保險費	Including: Medical insurance	439,958.26	6,971,658.54	7,214,037.53	197,579.27
工傷保險費	Labour injury insurance	51,381.49	1,202,502.91	1,201,689.71	52,194.69
生育保險費	Maternity insurance	24,118.00	219,816.80	216,722.80	27,212.00
四. 住房公積金	IV. Housing provident fund	394,747.18	6,137,654.69	6,147,685.88	384,715.99
五. 工會經費和職工教育經費	V. Labour union expenses and employee education expenses	5,836,465.46	3,656,421.65	2,474,062.10	7,018,825.01
六. 短期帶薪缺勤	VI. Short-period paid leave				
七. 短期利潤分享計劃	VII. Short-term profit sharing plan				
其他短期薪酬	Other short-term remuneration		959,715.38	644,662.43	315,052.95
合計	Total	48,623,360.24	208,249,007.34	226,112,422.03	30,759,945.55

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

VII. Notes to Items of the Consolidated Financial Statements (Continued)

22. Employee compensation payable

(1) Employee compensation payable is shown as follows

(2) Short-term remuneration is shown as follows

七. 合併財務報表項目註釋(續)

22. 應付職工薪酬(續)

(3) 設定提存計劃列示

VII. Notes to Items of the Consolidated Financial Statements (Continued)

22. Employee compensation payable (Continued)

(3) Defined provision plan is shown as follows

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the current period	本期減少 Decrease for the current period	期末餘額 Closing balance
1. 基本養老保險	1. Basic pension insurance	558,825.06	15,642,595.51	15,611,630.56	589,790.01
2. 失業保險費	2. Unemployment insurance	18,418.86	527,322.64	527,123.78	18,617.72
3. 企業年金繳費	3. Enterprise annuity		46,483.36	46,483.36	
合計	Total	577,243.92	16,216,401.51	16,185,237.70	608,407.73

23. 應交稅費

23. Taxes payable

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
增值稅	Value-added tax	2,556,277.29	197,216.44
消費稅	Consumption tax		
營業稅	Business tax		
企業所得稅	Enterprise income tax	10,199,298.38	12,099,954.11
個人所得稅	Individual income tax	1,097,511.75	476,563.05
城市維護建設稅	City maintenance tax	62,522.84	26,146.51
房產稅	Property tax	2,481,084.62	2,892,075.44
土地使用稅	Land-use tax	1,639,215.70	1,736,021.80
教育費附加	Education surcharges	44,859.14	18,894.09
其他稅費	Other tax and charges	933,743.76	2,099,620.03
合計	Total	19,014,513.48	19,546,491.47

七. 合併財務報表項目註釋(續)

24. 其他應付款

項目列示

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
應付利息	Interest payable		
應付股利	Dividend payable	12,000,000.00	
其他應付款	Other payables	236,941,761.11	232,485,514.56
合計	Total	248,941,761.11	232,485,514.56

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

應付股利

Dividend payable

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
普通股股利	Dividends on ordinary shares	12,000,000.00	
劃分為權益工具的優先股/ 永續債股利	Preferential share/perpetual bond dividends classified as equity instruments		
優先股/永續債股利	Preferential share/perpetual bond dividends		
應付股利	Dividend payable		
合計	Total	12,000,000.00	

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

其他說明：包括重要的超過1年未支付的應付股利，應披露未支付原因：

本報告期末應付股利主要為控股子公司自貢新能源應付少數股東股利。

Other explanation, including the reasons for the unpaid significant dividends payable outstanding for more than one year:

The dividend payable at the end of the reporting period is mainly dividend payable to minority shareholders by Zigong New Energy, a holding subsidiary of the Company.

七. 合併財務報表項目註釋(續)

24. 其他應付款(續)

其他應付款

(1) 按款項性質列示其他應付款

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
公告及中介費	Announcement and intermediary fee	3,039,141.07	4,447,703.09
保證金及押金	Security deposit and deposit	14,741,305.79	15,613,721.19
往來款	Current accounts	219,161,314.25	212,424,090.28
合計	Total	236,941,761.11	232,485,514.56

(2) 賬齡超過1年的重要其他應付款

不適用

25. 1年內到期的非流動負債

VII. Notes to Items of the Consolidated Financial Statements (Continued)

24. Other payables (Continued)

Other payables

(1) Other payables by nature of amounts are shown as follows

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

(2) Other major payables aged over one year

N/A

25. Non-current liabilities due within one year

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
1年內到期的長期借款	Long-term loans due within one year	195,398,764.53	54,425,849.79
1年內到期的應付債券	Bonds payable due within one year		
1年內到期的長期應付款	Long-term payables due within one year		
1年內到期的租賃負債	Lease liabilities due within one year	3,466,215.14	3,387,284.02
合計	Total	198,864,979.67	57,813,133.81

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

26. 其他流動負債

26. Other current liabilities

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
短期應付債券	Short-term bonds payable		
應付退貨款	Refund payable		
待轉銷項稅額	Ending balance of output VAT	3,383,579.18	2,342,674.28
已背書未終止確認的應收票據	Endorsed unterminatd recognised notes receivable	451,501,816.82	511,866,755.34
合計	Total	454,885,396.00	514,209,429.62

27. 長期借款

27. Long-term loans

(1) 長期借款分類

(1) Category of long-term loans

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
質押借款	Pledged loan		
抵押借款	Mortgage loan	463,800,000.02	198,000,000.00
保證借款	Guaranty loan	338,785,541.67	407,000,000.00
信用借款	Credit loan	1,731,162,548.83	1,151,392,360.00
應付利息	Interests payable		1,812,760.45
減：一年內到期的長期借款	Less: Long-term loans due within one year	195,398,764.53	54,425,849.79
合計	Total	2,338,349,325.99	1,703,779,270.66

七. 合併財務報表項目註釋(續)

27. 長期借款(續)

(1) 長期借款分類(續)

長期借款分類的說明：

一年以上長期借款償還期限

償還期限	Repayment period	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
1至2年	1 to 2 years	850,121,089.34	389,613,089.34
2至5年	2 to 5 years	892,940,486.16	734,774,497.00
5年以上	Over 5 years	595,287,750.49	579,391,684.32
合計	Total	2,338,349,325.99	1,703,779,270.66

說明：

① 本公司之子公司自貢新能源於2022年5月16日將房屋(包括附帶的宗地)、機器設備抵押給交通銀行股份有限公司自貢分行用於取得抵押借款，抵押資產的評估價值為39,594.09萬元，抵押期限為2022年5月16日至2025年5月15日。自貢新能源於2022年5月31日取得借款100,000,000.00元，2022年7月19日取得借款100,000,000.00元。抵押資產的所有權仍歸屬於自貢新能源且可以正常使用。截至2023年06月30日，房屋(包括附帶的宗地)、機器設備的賬面原值為660,566,604.23元，累計折舊為62,718,787.12元，賬面價值為597,847,817.11元，該項長期借款餘額180,000,000.02元，其中一年內到期的長期借款為90,000,000.02元。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

27. Long-term loans (Continued)

(1) Category of long-term loans (Continued)

Notes to the category of long-term loans:

Repayment period for long-term loan with over one year

償還期限	Repayment period	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
1至2年	1 to 2 years	850,121,089.34	389,613,089.34
2至5年	2 to 5 years	892,940,486.16	734,774,497.00
5年以上	Over 5 years	595,287,750.49	579,391,684.32
合計	Total	2,338,349,325.99	1,703,779,270.66

Notes:

① Zigong New Energy, a subsidiary of the Company, pledged the premises (including attached parcels of land), machinery and equipment to Bank of Communications Co., Ltd. Zigong Branch for obtaining mortgage loan on 16 May 2022, with the appraised value of the mortgaged assets of RMB395,940,900 for a term from 16 May 2022 to 15 May 2025. Zigong New Energy obtained a loan of RMB100,000,000.00 on 31 May 2022 and a loan of RMB100,000,000.00 on 19 July 2022. The ownership of the mortgaged assets still belongs to Zigong New Energy and can be used normally. As of 30 June 2023, the original carrying value of premises (including attached parcels of land), machinery and equipment was RMB660,566,604.23 with an accumulated depreciation of RMB62,718,787.12 and a book value of RMB597,847,817.11. The balance of the long-term loan was RMB180,000,000.02, of which the long-term loan due within one year was RMB90,000,000.02.

七. 合併財務報表項目註釋(續)

27. 長期借款(續)

(1) 長期借款分類(續)

長期借款分類的說明：(續)

一年以上長期借款償還期限(續)

- ② 本公司之子公司宜興新能源於2023年3月30日將不動產權證號為「蘇(2022)宜興不動產權第0007007號」268,202.00 m²土地抵押給江蘇銀行股份有限公司宜興支行用於取得抵押借款，抵押資產的評估價值為7,724.00萬元，抵押期限為2023年3月30日至2030年3月16日。宜興新能源於2023年3月30日取得借款167,000,000.00元，2023年4月19日取得借款83,500,000.00元，2023年6月30日取得借款33,300,000.00元。抵押資產的所有權仍歸屬於宜興新能源。截至2023年6月30日，土地的賬面原值為79,606,125.00元，累計攤銷為2,388,183.70元，賬面價值為77,217,941.30元，該項長期借款餘額為283,800,000.00元。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

27. Long-term loans (Continued)

(1) Category of long-term loans (Continued)

Notes to the category of long-term loans: (Continued)

Repayment period for long-term loan with over one year (Continued)

- ② Yixing New Energy, a subsidiary of the Company, pledged a land of 268,202.00 m² under real estate certificate No. "Su (2022) Yixing Real Estate Right No. 0007007" to Bank of Jiangsu Co., Ltd., Yixing Branch for obtaining mortgage loan on 30 March 2023, with the appraised value of the mortgaged assets of RMB77,240,000 for a term from 30 March 2023 to 16 March 2030. Yixing New Energy obtained a loan of RMB167,000,000.00 on 30 March 2023, a loan of RMB83,500,000.00 on 19 April 2023, and a loan of RMB33,300,000.00 on 30 June 2023. The ownership of the mortgaged assets still belongs to Yixing New Energy. As of 30 June 2023, the original carrying value of the land was RMB79,606,125.00 with an accumulated depreciation of RMB2,388,183.70 and a book value of RMB77,217,941.30. The balance of the long-term loan was RMB283,800,000.00.

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

28. 租賃負債

28. Lease liabilities

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
租賃付款額	Lease payment	11,371,861.41	14,198,466.23
減：未確認融資費用	Less: Unrecognized financing expenses	254,564.12	1,406,180.27
減：一年內到期的租賃負債	Less: Lease liabilities due within one year	3,466,215.14	3,387,284.02
合計	Total	7,651,082.15	9,405,001.94

其他說明：

Other explanation:

2023年1-6月計提的租賃負債利息費用金額為人民幣276,220.51元，計入財務費用－利息支出中。

The amount of interest expense accrued for lease liabilities from January to June 2023 was RMB276,220.51, which was included in finance expenses – interest expense.

29. 遞延收益

29. Deferred income

遞延收益情況

Deferred income

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the current period	本期減少 Decrease for the current period	期末餘額 Closing balance	形成原因 Reason of formation
政府補助	Government grants	51,344,031.93	6,616,900.00	4,831,828.36	53,129,103.57	
合計	Total	51,344,031.93	6,616,900.00	4,831,828.36	53,129,103.57	/

七. 合併財務報表項目註釋(續)

29. 遞延收益(續)

遞延收益情況(續)

涉及政府補助的項目：

VII. Notes to Items of the Consolidated Financial Statements (Continued)

29. Deferred income (Continued)

Deferred income (Continued)

Projects involving government grants:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

負債項目	Projects with liabilities	期初餘額	本期新增 補助金額	本期計入營業外 收入金額	本期計入其他 收益金額	其他變動	期末餘額	與資產相關/ 與收益相關
		Opening balance	New additional subsidy for the current period	Amount recorded in non-operating profits for the current period	Amount recorded in other income for the current period	Other changes	Closing balance	Asset-related/ Income-related
光伏玻璃絲網印刷深加工項目	Photovoltaic glass screen printing deep processing project	753,440.10			32,290.26		721,149.84	與資產相關 Asset-related
年產1100萬平方米太陽能背板 玻璃深加工項目	Further processed project of solar backsheets glass with annual output of 11 million m ²	3,241,429.82			127,114.86		3,114,314.96	與資產相關 Asset-related
太陽能裝備用光伏電池封裝材 料項目配套年產5萬噸二氧化 碳捕集提純綠色減排示範項 目生產線改造設備補助	Hefei carbon dioxide capture and purification green emission reduction demonstration project supporting for project of photovoltaic cell encapsulating material for solar equipment with annual output of 50,000 tonnes	3,500,000.00					3,500,000.00	與資產相關 Asset-related
二期企業技術改造設備投資補 助專項資金	Investment subsidies and special funds for technological transformation equipment of enterprises- Phase II	2,031,558.44			174,444.96		1,857,113.48	與資產相關 Asset-related
發改委「三重一創」獎補資金	Subsidy for "Three Major and One Innovative" Award by Development and Reform Commission	3,497,381.83			138,054.54		3,359,327.29	與資產相關 Asset-related
製造業融資貼息專項補助資金	Special grant fund of interest subsidy for financing for manufacturing industry	2,699,150.00			89,971.68		2,609,178.32	與資產相關 Asset-related
2020年工業獎勵	Industrial award 2020	3,673,291.56			144,050.64		3,529,240.92	與資產相關 Asset-related
智能製造新模式應用項目 (2021年9月收)	Special subsidy for the application of new model of smart manufacturing (received in September 2021)	6,168,469.28			357,799.02		5,810,670.26	與資產相關 Asset-related

七. 合併財務報表項目註釋(續)

29. 遞延收益(續)

遞延收益情況(續)

涉及政府補助的項目：(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

29. Deferred income (Continued)

Deferred income (Continued)

Projects involving government grants: (Continued)

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB					與資產相關/ 與收益相關	
負債項目	Projects with liabilities	期初餘額 Opening balance	本期新增 補助金額 New additional subsidy for the current period	本期計入營業外 收入金額 Amount recorded in non-operating profits for the current period	本期計入其他 收益金額 Amount recorded in other income for the current period	其他變動 Other changes	期末餘額 Closing balance	
智能製造新模式應用項目 (2018年7月收)	Special subsidy for the application of new model of smart manufacturing (received in July 2018)	1,642,316.90			111,675.90		1,530,641.00	與資產相關 Asset-related
太陽能裝備用光伏電池封裝材 料項目補助	Subsidy for project of photovoltaic cell packaging material for solar equipment	1,000,000.00					1,000,000.00	與資產相關 Asset-related
高質量發展工信局第二批獎補 (2020年)	Subsidy for second batch of high- quality development awards from the Bureau of Industry and Information Technology in 2020	899,377.95			36,960.72		862,417.23	與資產相關 Asset-related
環科園財政局保障性租賃住房 項目專項資金	Special Fund for Affordable Rental Housing Project of the Finance Bureau of Huankeyuan	2,307,300.00					2,307,300.00	與資產相關 Asset-related
2021年度高質量發展工信局獎 補	Subsidy for high-quality development awards from the Bureau of Industry and Information Technology in 2021		3,116,900.00		107,937.34		3,008,962.66	與資產相關 Asset-related
省級工業發展專項資金	Special fund for provincial industry development	3,426,323.79	3,500,000.00		348,775.44		6,577,548.35	與資產相關 Asset-related
煙氣治理技改項目	Flue gas control technical improvement project	15,696,666.59			2,770,000.02		12,926,666.57	與資產相關 Asset-related
土建和水電氣配套工程建設	Construction of civil, water, electricity and gas ancillary works	807,325.67			392,752.98		414,572.69	與資產相關 Asset-related

七. 合併財務報表項目註釋(續)

30. 股本

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

		期初餘額	發行新股	本次變動增減(+、-)		其他	小計	期末餘額
				送股	公積金轉股			
		Opening balance	New shares	Bonus shares	Capital reserve transferred to shares	Others	Sub-total	Closing balance
股份總數	Total number of shares	645,674,963.00						645,674,963.00

31. 資本公積

31. Capital reserve

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額	本期增加	本期減少	期末餘額
		Opening balance	Increase for the period	Decrease for the period	Closing balance
資本溢價(股本溢價)	Capital premium (share capital premium)	3,538,238,816.69			3,538,238,816.69
其他資本公積	Other capital reserves	242,580,145.72			242,580,145.72
合計	Total	3,780,818,962.41			3,780,818,962.41

32. 盈餘公積

32. Surplus reserve

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額	本期增加	本期減少	期末餘額
		Opening balance	Increase for the period	Decrease for the period	Closing balance
法定盈餘公積	Statutory surplus reserve	51,365,509.04			51,365,509.04
任意盈餘公積	Discretionary surplus reserve				
儲備基金	Reserve fund				
企業發展基金	Enterprise development fund				
其他	Other				
合計	Total	51,365,509.04			51,365,509.04

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

33. 未分配利潤

33. Undistributed profit

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期 Current period	上年度 Previous year
調整前上期末未分配利潤	Undistributed profit at the end of the previous year before adjustment	-245,428,527.10	-654,467,178.80
調整期初未分配利潤合計數(調增+，調減-)	Total of adjustment of undistributed profit at the beginning of the period (increase expressed with +, and decrease expressed with -)		
調整後期初未分配利潤	Undistributed profit at the beginning of the period after adjustment	-245,428,527.10	-654,467,178.80
加：本期歸屬於本公司所有者的淨利潤	Add: Net profit attributable to owners of the Company during the period	128,742,580.09	409,038,651.70
減：提取法定盈餘公積	Less: Appropriation to statutory surplus reserve		
提取任意盈餘公積	Appropriation to discretionary surplus reserve		
提取一般風險準備	Appropriation to general risk reserves		
應付普通股股利	Dividends payable to ordinary shares		
轉作股本的普通股股利	Dividends of ordinary shares capitalised		
期末未分配利潤	Undistributed profit at the end of the period	-116,685,947.01	-245,428,527.10

34. 營業收入和營業成本

34. Operating revenue and operating costs

(1) 營業收入和營業成本情況

(1) Operating revenue and operating costs

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期發生額		上期發生額	
		收入 Income	成本 Cost	收入 Income	成本 Cost
主營業務	Principal operations	2,754,848,376.70	2,466,738,652.95	2,351,356,734.71	2,098,074,227.70
— 信息顯示玻璃	— Information display glass			22,320,590.62	12,204,919.51
— 新能源玻璃	— New energy glass	2,643,523,297.53	2,347,733,470.96	2,156,904,513.52	1,947,368,363.90
— 其他功能玻璃	— Other functional glass	111,325,079.17	119,005,181.99	172,131,630.57	138,500,944.29
其他業務	Other operations	23,969,917.34	16,076,549.27	5,121,827.26	3,390,254.94
— 原材料、水電、技術服務等	— Raw materials, water, electricity and technical service, etc.	23,969,917.34	16,076,549.27	5,121,827.26	3,390,254.94
合計	Total	2,778,818,294.04	2,482,815,202.22	2,356,478,561.97	2,101,464,482.64

七. 合併財務報表項目註釋(續)

34. 營業收入和營業成本(續)

(1) 營業收入和營業成本情況(續)

本期營業收入按收入確認時間分類

收入確認時間	Timing of revenue recognition	新能源玻璃 New energy glass	其他功能玻璃 Other functional glass	其他業務收入 Revenue from other operations
在某一時點確認	Recognised at a certain point of time	2,643,523,297.53	111,325,079.17	23,969,917.34
合計	Total	2,643,523,297.53	111,325,079.17	23,969,917.34

(2) 履約義務的說明

本公司向客戶銷售玻璃產品通常相關銷售商品的合同中僅有交付商品一項履約義務，銷售產品的對價按照銷售合同中約定的固定價格或臨時定價安排確定。本公司在相關商品控制權轉移給客戶時確認收入。

同時，本公司根據交易對手的信用狀況相應採取預收或信用銷售的方式開展業務。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

34. Operating revenue and operating costs (Continued)

(1) Operating revenue and operating costs (Continued)

Operating revenue for the current period by time of revenue recognition

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) Description of performance obligations

Generally, there is only one performance obligation in the contracts of sales of goods related to sales of glass products to customers by the Company, and the consideration for sales of products is determined according to the fixed price agreed in the sales contract or temporary pricing arrangement. The Company recognises revenue when the control over related goods is transferred to customers.

In addition, the Company carries out businesses by adopting the methods of advance receipt or credit sales according to the credit status of the counterparties.

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

35. 税金及附加

35. Taxes and surcharges

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
消費稅	Consumption tax		
營業稅	Business tax		
城市維護建設稅	Urban construction and maintenance tax	950,745.01	908,878.29
教育費附加	Education surcharges	929,749.91	820,414.52
資源稅	Resources tax		
房產稅	Property tax	7,045,762.93	4,893,627.32
土地使用稅	Land-use tax	5,270,967.96	5,662,661.57
車船使用稅	Vehicle and vessel use tax		
印花稅	Stamp duty	2,802,385.30	2,176,244.37
其他	Others	3,207,513.71	1,015,238.59
合計	Total	20,207,124.82	15,477,064.66

36. 銷售費用

36. Selling expenses

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
職工薪酬	Staff remuneration	8,575,068.76	5,323,093.11
樣品及產品損耗	Sample and product depletion	787,314.39	92,613.07
財產保險費	Property insurance premiums	270,416.00	51,144.67
辦公費	Office expenses	1,434,904.01	302,062.43
差旅費	Travel expenses	213,229.37	149,952.49
折舊費	Depreciation expenses	501,161.04	92,490.60
其他銷售費用	Other selling expenses	352,908.02	1,045,524.17
合計	Total	12,135,001.59	7,056,880.54

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

37. 管理費用

37. Administration expenses

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
職工薪酬	Staff remuneration	41,531,494.26	26,348,348.31
固定資產折舊費	Depreciation of fixed assets	5,944,842.73	4,312,704.38
無形資產攤銷	Amortization of intangible asset	4,598,268.74	5,789,290.20
聘請中介機構	Intermediary engagement fees	3,529,154.27	3,437,544.57
辦公費	Office expenses	2,589,613.79	4,019,074.60
業務招待費	Business entertainment expenses	721,304.48	645,910.31
物業管理費	Property management fee	653,104.47	386,376.78
差旅費	Travel expenses	689,451.15	437,714.08
水電費	Utilities	792,706.70	490,709.42
交通費	Transportation expenses	226,830.99	121,039.68
修理費	Repairing fee	706,596.70	158,289.83
租賃費	Rental fee	918,040.69	191,483.62
其他費用	Other expenses	8,520,459.06	8,896,293.05
合計	Total	71,421,868.03	55,234,778.83

38. 研發費用

38. Research and development expenses

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
職工薪酬	Staff expense	23,907,303.09	25,249,791.81
材料費用	Material expense	65,180,246.34	49,840,727.84
折舊、攤銷費	Depreciation and amortization expense	16,950,862.88	6,666,867.13
其他費用	Other expenses	1,196,150.11	545,410.40
合計	Total	107,234,562.42	82,302,797.18

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

39. 財務費用

39. Financial expenses

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
利息支出	Interest expense	43,514,746.37	45,097,670.32
減：利息收入	Less: interest income	3,469,341.86	6,433,445.10
匯兌損益	Exchange gains and losses	-4,193,898.18	-3,035,283.84
手續費及其他	Handling charges and other expenses	833,184.56	1,545,295.08
合計	Total	36,684,690.89	37,174,236.46

40. 其他收益

40. Other income

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
研發、技改補助	Subsidy for Research and development, technological renovation	15,194,812.00	1,106,334.00
光伏發電補貼	Subsidy for photovoltaic power generation	2,357,345.23	2,065,410.87
生產經營補助	Subsidy for production and operation	91,183,626.36	103,789,008.30
穩崗補貼	Subsidy for stabilizing employment	229,567.98	622,324.12
其他	Others	545,952.14	768,618.27
個稅手續費返還	Refunds of individual income tax handling fees	108,691.16	45,045.13
債務重組收益	Gains on debt restructuring		119,700.00
合計	Total	109,619,994.87	108,516,440.69

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

41. 投資收益

41. Investment income

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
權益法核算的長期股權投資收益	Investment income from long-term equity investment accounted for by the equity method		
處置長期股權投資產生的投資收益	Investment income from disposal of long-term equity investment		126,451,342.94
處置債權投資取得的投資收益	Investment income from disposal of debt investment	11,999,572.64	
處置其他債權投資取得的投資收益	Investment income from disposal of other debt investment		
應收款項融資終止確認損失	Loss from de-recognition of accounts receivable financing	-5,875,368.23	-3,039,198.67
合計	Total	6,124,204.41	123,412,144.27

42. 信用減值損失

42. Impairment losses of credit

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
應收票據壞賬損失	Bad debt losses of notes receivable	479,764.54	-3,374,434.21
應收賬款壞賬損失	Bad debt losses of accounts receivable	-966,152.85	-6,267,347.65
其他應收款壞賬損失	Bad debt losses of other receivables	-971,232.35	-238,321.25
債權投資減值損失	Impairment losses on debt investment		
其他債權投資減值損失	Impairment losses on other debt investment		
長期應收款壞賬損失	Bad debt losses of long-term receivable		
合同資產減值損失	Impairment losses on contract assets		
合計	Total	-1,457,620.66	-9,880,103.11

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

43. 資產減值損失

43. Impairment losses of assets

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
一. 壞賬損失	I. Bad debt loss		
二. 存貨跌價損失及合同履約成本減值損失	II. Inventory impairment loss and impairment loss of contract performance costs	3,858,670.80	1,550,762.12
三. 長期股權投資減值損失	III. Impairment loss of long-term equity investment		
四. 投資性房地產減值損失	IV. Impairment loss of investment properties		
五. 固定資產減值損失	V. Impairment loss of fixed assets		
六. 工程物資減值損失	VI. Impairment loss of construction materials		
七. 在建工程減值損失	VII. Impairment loss of construction in progress		
八. 生產性生物資產減值損失	VIII. Impairment loss on biological assets for production		
九. 油氣資產減值損失	IX. Impairment loss on oil and gas assets		
十. 無形資產減值損失	X. Impairment loss on intangible assets		
十一. 商譽減值損失	XI. Impairment loss on goodwill		
十二. 其他	XII. Others		
合計	Total	3,858,670.80	1,550,762.12

44. 資產處置收益

44. Gains on disposal of assets

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
固定資產處置利得(損失以「-」填列)	Gains on disposal of fixed assets (loss is represented by "-")	-5,138.72	-70,384.53
合計	Total	-5,138.72	-70,384.53

七. 合併財務報表項目註釋(續)

45. 營業外收入

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period	計入當期非經常性 損益的金額 Amount recognized as non-recurring gain or loss for the period
罰款收入	Fine income		64,900.00	
其他	Others	648,096.40	660,000.64	648,096.40
合計	Total	648,096.40	724,900.64	648,096.40

46. 營業外支出

VII. Notes to Items of the Consolidated Financial Statements (Continued)

45. Non-operating income

46. Non-operating expenses

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period	計入當期非經常性 損益的金額 Amount recognized as non-recurring gain or loss for the period
罰款及滯納金支出	Penalties and overdue fine	129,982.99	21,315.91	129,982.99
資產報廢、毀損損失	Loss on retirement and damage of assets	57,286.87		57,286.87
合計	Total	187,269.86	21,315.91	187,269.86

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

47. 所得稅費用

47. Income tax expenses

(1) 所得稅費用表

(1) The table for income tax expenses

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	Amount for current period 本期發生額	Amount for previous period 上期發生額
當期所得稅費用	Income tax expenses for the current period	12,207,861.40	9,535,400.91
遞延所得稅費用	Deferred income tax expenses	389,854.72	-843,987.50
合計	Total	12,597,716.12	8,691,413.41

(2) 會計利潤與所得稅費用調整過程

(2) Reconciliation between accounting profit and income tax expenses

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
利潤總額	Total profit	166,920,781.31	282,000,765.83
按法定/適用稅率計算的所得稅費用	Income tax expenses calculated at statutory/applicable tax rates	41,730,195.33	70,500,191.46
子公司適用不同稅率的影響	Effect of different tax rates applicable to subsidiaries	-9,516,023.32	-9,881,523.40
調整以前期間所得稅的影響	Effect of adjustment to income tax in previous periods	-1,087,659.23	-7,089,849.94
非應稅收入的影響	Effect of non-taxable income		-80,438,735.26
不可抵扣的成本、費用和損失的影響	Effect of costs, expenses and losses not deductible for tax purposes	270,847.92	311.96
使用前期未確認遞延所得稅資產的可抵扣虧損的影響	Effect of utilization of deductible losses of unrecognised deferred income tax assets in previous periods	-521,871.84	-8,154,215.12
本期未確認遞延所得稅資產的可抵扣暫時性差異或可抵扣虧損的影響	Effect of current deductible temporary differences or deductible loss of unrecognised deferred income tax assets	4,706,990.61	43,333,878.73
研究開發費加成扣除的納稅影響(以[-]填列)	Tax effect of research and development fee deduction (represented by "-")	-22,984,763.35	
稅率變動對期初遞延所得稅餘額的影響	Effect of tax rate change on opening balance of deferred income tax		421,354.98
所得稅費用	Income tax expenses	12,597,716.12	8,691,413.41

七. 合併財務報表項目註釋(續)

48. 現金流量表項目

(1) 收到的其他與經營活動有關的現金

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
政府補助	Government grants	62,447,635.04	110,452,892.44
往來款及其他	Current accounts and others	26,681,618.62	45,412,444.48
利息收入	Interest income	3,371,860.13	5,359,621.11
合計	Total	92,501,113.79	161,224,958.03

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) 支付的其他與經營活動有關的現金

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
諮詢及審計、評估、律師費、 公告費	Consultation and audit, assessment, legal fees, bulletin fees	4,035,663.30	2,880,157.28
票據保證金	Bill deposit	22,312,536.00	60,618,778.57
其他往來及費用	Other current accounts and expenses	45,452,228.67	29,363,183.22
合計	Total	71,800,427.97	92,862,119.07

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

VII. Notes to Items of the Consolidated Financial Statements (Continued)

48. Items of cash flow statement

(1) Other cash received from activities relating to operation

(2) Other cash paid for activities relating to operation

七. 合併財務報表項目註釋(續)

48. 現金流量表項目(續)

(3) 收到的其他與籌資活動有關的現金

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
洛玻集團	CLFG		125,000,000.00
凱盛科技集團	Triumph Group		540,000,000.00
其他	Others		537,055.46
合計	Total		665,537,055.46

(4) 支付的其他與籌資活動有關的現金

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
票據到期兌付	Payment of matured bill		30,000,000.00
洛玻集團	CLFG		591,000,000.00
融資本金及利息	Financing principal and interests		129,886,583.62
合計	Total		750,886,583.62

VII. Notes to Items of the Consolidated Financial Statements (Continued)

48. Items of cash flow statement (Continued)

(3) Other cash received from activities relating to financing

(4) Other cash paid for activities relating to financing

七. 合併財務報表項目註釋(續)

49. 現金流量表補充資料

(1) 現金流量表補充資料

VII. Notes to Items of the Consolidated Financial Statements (Continued)

49. Supplementary information of cash flow statement

(1) Supplementary information of cash flow statement

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補充資料	Supplementary information	本期金額 Amount for current period	上期金額 Amount for previous period
1. 將淨利潤調節為經營活動現金流量：	1. Net profit adjusted to cash flow of operating activities:		
淨利潤	Net profit	154,323,065.19	273,309,352.42
加：資產減值準備	Add: Provision for impairment of assets	-3,858,670.80	-1,550,762.12
信用減值損失	Impairment losses of credit	1,457,620.66	9,880,103.11
固定資產折舊、油氣資產折耗、生產性生物資產折舊	Depreciation of fixed assets, depletion of oil and gas assets, depreciation of productive biological assets	142,038,369.48	124,776,535.14
使用權資產攤銷	Amortization of right-of-use assets	1,634,822.64	1,279,698.90
無形資產攤銷	Amortization of intangible assets	11,747,944.32	11,172,588.92
長期待攤費用攤銷	Amortization of long-term deferred expenses		1,145,833.48
處置固定資產、無形資產和其他長期資產的損失(收益以[-]號填列)	Losses from disposal of fixed assets, intangible assets and other long-term assets ("-" for gains)	5,138.72	70,384.53
固定資產報廢損失(收益以[-]號填列)	Losses on scrapping of fixed assets ("-" for gains)	57,286.87	
公允價值變動損失(收益以[-]號填列)	Losses on fair value changes ("-" for gain)		
財務費用(收益以[-]號填列)	Finance expenses ("-" for gains)	43,514,746.37	45,097,670.32
投資損失(收益以[-]號填列)	Investment losses ("-" for gains)	-6,124,204.41	-123,412,144.27
遞延所得稅資產減少(增加以[-]號填列)	Decrease in deferred income tax assets ("-" for increase)	1,229,840.99	875,024.43
遞延所得稅負債增加(減少以[-]號填列)	Increase in deferred income tax liabilities ("-" for decrease)	-839,986.27	1,176,163.55
存貨的減少(增加以[-]號填列)	Decrease in inventories ("-" for increase)	-319,306,445.83	-161,347,523.60
經營性應收項目的減少(增加以[-]號填列)	Decrease in operating receivables ("-" for increase)	-108,689,647.65	-771,212,022.36
經營性應付項目的增加(減少以[-]號填列)	Increase in operating payables ("-" for decrease)	-301,928,917.36	396,563,853.10
其他	Others		
經營活動產生的現金流量淨額	Net cash flow from operating activities	-384,739,037.08	-192,175,244.45
2. 不涉及現金收支的重大投資和籌資活動：	2. Significant investing and financing activities that do not involve cash receipts and payment:		
債務轉為資本	Conversion from debt to capital		
一年內到期的可轉換公司債券	Convertible corporate bonds due within one year		
融資租入固定資產	Fixed assets under finance lease		
3. 現金及現金等價物淨變動情況：	3. Net changes in cash and cash equivalents:		
現金的期末餘額	Closing balance of cash	571,748,889.16	574,939,481.02
減：現金的期初餘額	Less: Opening balance of cash	485,547,816.11	961,479,236.37
加：現金等價物的期末餘額	Add: Closing balance of cash equivalents		
減：現金等價物的期初餘額	Less: Opening balance of cash equivalents		
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	86,201,073.05	-386,539,755.35

七. 合併財務報表項目註釋(續)

49. 現金流量表補充資料(續)

(2) 本期支付的取得子公司的現金淨額

項目	Item	金額 Amount
本期發生的企業合併於本期支付的現金或現金等價物	Cash or cash equivalents paid for business combination in the current period	
減：購買日子公司持有的現金及現金等價物	Less: Cash and cash equivalents held by subsidiaries on the date of acquisition	
加：以前期間發生的企業合併於本期支付的現金或現金等價物	Add: Cash or cash equivalents paid in the current period for business combinations occurred in previous periods	80,295,400.00
取得子公司支付的現金淨額	Net cash paid for acquisition of subsidiaries	80,295,400.00

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

VII. Notes to Items of the Consolidated Financial Statements (Continued)

49. Supplementary information of cash flow statement (Continued)

(2) Net cash acquired from subsidiaries for the current period

(3) 本期收到的處置子公司的現金淨額

項目	Item	金額 Amount
本期處置子公司於本期收到的現金或現金等價物	Cash and cash equivalents received from disposal of subsidiaries in the period	
減：喪失控制權日子公司持有的現金及現金等價物	Less: Cash and cash equivalents held by subsidiaries on the date of loss of control	
加：以前期間處置子公司於本期收到的現金或現金等價物	Add: Cash and cash equivalents received in the period from disposal of subsidiaries in the previous period	160,173,650.00
處置子公司收到的現金淨額	Net cash received from disposal of subsidiaries	160,173,650.00

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

(3) Net cash received from disposal of subsidiaries in the period

七. 合併財務報表項目註釋(續)

49. 現金流量表補充資料(續)

(4) 現金和現金等價物的構成

VII. Notes to Items of the Consolidated Financial Statements (Continued)

49. Supplementary information of cash flow statement (Continued)

(4) Constitution of cash and cash equivalents

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
一. 現金	I. Cash	571,748,889.16	485,547,816.11
其中：庫存現金	Including: Cash on hand	6,136.81	5,630.11
可隨時用於支付的銀行存款	Bank deposit available for payment at any time	571,742,752.35	485,542,186.00
二. 現金等價物	II. Cash equivalents		
其中：三個月內到期的債券投資	Including: Bond investment due within three months		
三. 期末現金及現金等價物餘額	III. Closing balance of cash and cash equivalents	571,748,889.16	485,547,816.11
其中：本公司或集團內子公司使用受限制的現金和現金等價物	Including: Use of restricted cash and cash equivalents by the Company or subsidiaries within the Group		

50. 所有權或使用權受到限制的資產

50. Assets with restricted ownership or right-of-use

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末賬面價值 Book value at the end of the period	受限原因 Reasons for restriction
貨幣資金	Monetary funds	79,287,606.38	銀行承兌匯票保證金、維修基金 Security deposit for the bank acceptance, maintenance funds
應收票據	Notes receivables	71,447,139.07	質押 Pledge
存貨	Inventories		
固定資產	Fixed assets	564,952,735.23	抵押 Mortgage
無形資產	Intangible assets	110,113,023.18	抵押 Mortgage
合計	Total	825,800,503.86	/

七. 合併財務報表項目註釋(續)

51. 外幣貨幣性項目

(1) 外幣貨幣性項目

VII. Notes to Items of the Consolidated Financial Statements (Continued)

51. Monetary item in foreign currency

(1) Monetary item in foreign currency

 單位：元
 Unit: Yuan

項目	Item	期末外幣餘額 Balance of foreign currency at the end of the period	折算匯率 Exchange rate	期末折算 人民幣餘額 Balance of RMB converted at the end of the period
貨幣資金	Monetary funds	—	—	4,154,945.08
其中：美元	Including: USD	574,100.49	7.2258	4,148,335.32
歐元	EURO	0.01	7.8771	0.08
港幣	HKD	7,168.85	0.9220	6,609.68
應收賬款	Accounts receivable	—	—	73,694,064.38
其中：美元	Including: USD	10,198,741.23	7.2258	73,694,064.38
歐元	EURO			
港幣	HKD			
應付賬款	Accounts payable	—	—	46,736.47
其中：美元	Including: USD	6,468.00	7.2258	46,736.47

(2) 境外經營實體說明，包括對於重要的境外經營實體，應披露其境外主要經營地、記賬本位幣及選擇依據，記賬本位幣發生變化的還應披露原因

不適用

(2) Description of overseas operating entities (for significant overseas operating entities, the principal location of operation, functional currency and basis for determining the functional currency, and the reason for change of functional currency (if applicable) should be disclosed)

N/A

七. 合併財務報表項目註釋(續)

52. 政府補助

(1) 政府補助基本情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

52. Government grants

(1) Basic information of government grants

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	種類	期初餘額	金額	列報項目	計入當期損益的金額	期末餘額
Item	Category	Opening balance	Amount	Presentation	Amount recognised in profits or losses in the current period	Closing balance
光伏玻璃絲網印刷深加工項目 Photovoltaic glass screen printing deep processing project	生產經營補助 Subsidy for production and operation	753,440.10		遞延收益/其他收益 Deferred income/ other income	32,290.26	721,149.84
年產1100萬平方米太陽能背板玻璃深加工項目 Further processed project of solar backsheets glass with annual output of 11 million	生產經營補助 Subsidy for production and operation	3,241,429.82		遞延收益/其他收益 Deferred income/ other income	127,114.86	3,114,314.96
太陽能裝備用光伏電池封裝材料項目配套年產5萬噸 二氧化碳捕集提純綠色減排示範項目生產線改造設備補助 Subsidy for carbon dioxide capture and purification green emission reduction demonstration project supporting for project of photovoltaic cell encapsulating material for solar equipment with annual output of 50,000 tonnes	生產經營補助 Subsidy for production and operation	3,500,000.00		遞延收益/其他收益 Deferred income/ other income		3,500,000.00
二期企業技術改造設備投資補助專項資金 Investment subsidies and special funds for technological transformation equipment of enterprises – Phase II	生產經營補助 Subsidy for production and operation	2,031,558.44		遞延收益/其他收益 Deferred income/ other income	174,444.96	1,857,113.48
桐城發改委「三新一創」獎補資金 Subsidy for "Three Major and One Innovative" Award by Tongcheng Development and Reform Commission	生產經營補助 Subsidy for production and operation	3,497,381.83		遞延收益/其他收益 Deferred income/ other income	138,054.54	3,359,327.29
桐城製造業融資貼息專項補助資金 Special grant fund of interest subsidy for financing for manufacturing industry	生產經營補助 Subsidy for production and operation	2,699,150.00		遞延收益/其他收益 Deferred income/ other income	89,971.68	2,609,178.32
桐城2020年工業獎勵 Tongcheng industrial awards 2020	生產經營補助 Subsidy for production and operation	3,673,291.56		遞延收益/其他收益 Deferred income/ other income	144,050.64	3,529,240.92
智能製造新模式應用項目(2021年9月收) Special subsidy for the application of new model of smart manufacturing (received in September 2021)	生產經營補助 Subsidy for production and operation	6,168,469.28		遞延收益/其他收益 Deferred income/ other income	357,799.02	5,810,670.26
智能製造新模式應用項目(2018年7月收) Special subsidy for the application of new model of smart manufacturing (received in July 2018)	生產經營補助 Subsidy for production and operation	1,642,316.90		遞延收益/其他收益 Deferred income/ other income	111,675.90	1,530,641.00
太陽能裝備用光伏電池封裝材料項目補助 Subsidy for project of photovoltaic cell packaging material for solar equipment	生產經營補助 Subsidy for production and operation	1,000,000.00		遞延收益/其他收益 Deferred income/ other income		1,000,000.00
高質量發展工信局第二批獎補(2020年) Subsidy for second batch of high-quality development awards from the Bureau of Industry and Information Technology in 2020	生產經營補助 Subsidy for production and operation	899,377.95		遞延收益/其他收益 Deferred income/ other income	36,960.72	862,417.23
環科園財政局保障性租賃住房項目專項資金 Special Fund for Affordable Rental Housing Project of the Finance Bureau of Huankeyuan	生產經營補助 Subsidy for production and operation	2,307,300.00		遞延收益/其他收益 Deferred income/ other income		2,307,300.00
2021年度高質量發展工信局獎補 Subsidy for high-quality development awards from the Bureau of Industry and Information Technology in 2021	生產經營補助 Subsidy for production and operation		3,116,900.00	遞延收益/其他收益 Deferred income/ other income	107,937.34	3,008,962.66

七. 合併財務報表項目註釋(續)

52. 政府補助(續)

(1) 政府補助基本情況(續)

項目	種類	期初餘額	金額	列報項目	計入當期損益的金額	期末餘額
Item	Category	Opening balance	Amount	Presentation	Amount recognised in profits or losses in the current period	Closing balance
自貢省級工業發展專項資金 Special fund for industrial development of Zigong Province	生產經營補助 Subsidy for production and operation	3,426,323.79	3,500,000.00	遞延收益/其他收益 Deferred income/ other income	348,775.44	6,577,548.35
煙氣治理技改項目 Flue gas control technical improvement project	生產經營補助 Subsidy for production and operation	15,696,666.59		遞延收益/其他收益 Deferred income/ other income	2,770,000.02	12,926,666.57
土建和水電氣配套工程建設 Construction of civil, water, electricity and gas ancillary works	生產經營補助 Subsidy for production and operation	807,325.67		遞延收益/其他收益 Deferred income/ other income	392,752.98	414,572.69
光伏補貼 Photovoltaic subsidy	光伏補貼 Photovoltaic subsidy		2,357,345.23	其他收益 Other income	2,357,345.23	
穩崗補貼 Subsidy for stabilizing employment	穩崗補貼 Subsidy for stabilizing employment		229,567.98	其他收益 Other income	229,567.98	
產業扶持資金 Industrial supporting funds	生產經營補助 Subsidy for production and operation		96,220,210.00	其他收益 Other income	96,220,210.00	
產業發展引導資金 Industry developing and guiding funds	生產經營補助 Subsidy for production and operation		1,400,000.00	其他收益 Other income	1,400,000.00	
財政局推進科技創新獎勵 Award for promotion of technological innovation from the Finance Bureau	生產經營補助 Subsidy for production and operation		620,200.00	其他收益 Other income	620,200.00	
財政國庫支付中心年產19萬噸超薄雙玻光伏 玻璃蓋板項目補助資金 Subsidy for the project of ultra-thin double-glass photovoltaic glass cover with an annual production capacity of 190,000 tons from the financial treasury payment centre	生產經營補助 Subsidy for production and operation		441,300.00	其他收益 Other income	441,300.00	
財政國庫支付中心第一批省轉移支付資金企業技術 改造完工投產獎勵資金 First batch provincial transfer incentive funds for the completion and commissioning of technological improvement of enterprises paid by financial treasury payment centre	生產經營補助 Subsidy for production and operation		719,900.00	其他收益 Other income	719,900.00	
其他補助 Other subsidy	其他補助 Other subsidy		2,799,643.30	遞延收益/其他收益 Deferred income/ other income	2,799,643.30	

(2) 政府補助退回情況

不適用

(2) Refund of government grants

N/A

八. 合併範圍的變更

不適用

VII. Notes to Items of the Consolidated Financial Statements (Continued)

52. Government grants (Continued)

(1) Basic information of government grants (Continued)

VIII. Change in the Scope of Consolidation

N/A

九. 在其他主體中的權益

1. 在子公司中的權益

(1) 企業集團的構成

IX. Interests in Other Entities

1. Interests in subsidiaries

(1) The constitution of the Group

子公司名稱 Name of subsidiaries	主要經營地 Location of principal business	註冊地 Place of Registration	業務性質 Nature of business	持股比例(%) Shareholding ratio (%)		取得方式 Obtained by
				直接 Direct	間接 Indirect	
合肥新能源 Hefei New Energy	合肥市 Hefei City	合肥市 Hefei City	生產、銷售 Producing and selling	100.00 100.00		同一控制下企業合併 Business combination under common control
桐城新能源 Tongcheng New Energy	桐城市 Tongcheng City	桐城市 Tongcheng City	生產、銷售 Producing and selling	100.00 100.00		同一控制下企業合併 Business combination under common control
宜興新能源 Yixing New Energy	宜興市 Yixing City	宜興市 Yixing City	生產、銷售 Producing and selling	70.99 70.99		同一控制下企業合併 Business combination under common control
自貢新能源 Zigong New Energy	自貢市 Zigong City	自貢市 Zigong City	生產、銷售 Producing and selling	60.00 60.00		非同一控制下企業合併 Business combination not under common control
漳州新能源 Zhangzhou New Energy	漳州市 Zhangzhou City	漳州市 Zhangzhou City	生產、銷售 Producing and selling	100.00 100.00		非同一控制下企業合併 Business combination not under common control
洛陽新能源 Luoyang New Energy	洛陽市 Luoyang City	洛陽市 Luoyang City	生產、銷售 Producing and selling	100.00 100.00		投資設立 Investment
北方玻璃 North Glass	秦皇島市 Qinhuangdao City	秦皇島市 Qinhuangdao City	生產、銷售 Producing and selling	100.00 100.00		同一控制下企業合併 Business combination under common control

九. 在其他主體中的權益(續)

1. 在子公司中的權益(續)

(2) 重要的非全資子公司

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

子公司名稱 Name of Subsidiary	少數股東持股比例 Percentage of shareholdings of non-controlling shareholders (%)	本期歸屬於少數股東的損益 Profit and loss attributable to non-controlling shareholders for the period	本期向少數股東宣告分派的股利 Dividend paid to non-controlling shareholders for the period	期末少數股東權益餘額 Equity balance for non-controlling shareholders by the end of the period
宜興新能源 Yixing New Energy	29.01	10,757,926.40	13,213,363.58	147,665,888.74
自貢新能源 Zigong New Energy	40.00	14,822,558.70	12,000,000.00	233,912,590.15

(3) 重要非全資子公司的主要財務信息

(3) Major accounting information on important non-wholly owned subsidiaries

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

子公司名稱 Name of Subsidiary	期末餘額 Closing balance						期初餘額 Opening balance					
	流動資產 Current assets	非流動資產 Non-current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities	負債合計 Total liabilities	流動資產 Current assets	非流動資產 Non-current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities	負債合計 Total liabilities
宜興新能源 Yixing New Energy	917,292,220.15	1,443,392,568.45	2,360,684,788.60	1,550,555,008.46	301,112,583.50	1,851,667,591.96	981,234,231.47	986,684,660.08	1,967,918,891.55	1,434,277,791.06	16,159,797.75	1,450,437,588.81
自貢新能源 Zigong New Energy	500,835,884.91	678,639,176.40	1,179,475,061.31	504,095,678.30	100,773,111.80	604,868,790.10	540,464,663.66	703,815,714.43	1,244,280,378.09	480,075,533.81	186,479,765.64	666,555,299.45

子公司名稱 Name of Subsidiary	本期發生額 Amount for current period				上期發生額 Amount for previous period			
	營業收入 Revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	經營活動現金流量 Cash flow for operating activities	營業收入 Revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	經營活動現金流量 Cash flow for operating activities
宜興新能源 Yixing New Energy	1,127,098,671.94	37,083,510.53	37,083,510.53	53,765,691.93	746,349,138.59	24,177,077.86	24,177,077.86	-33,836,998.18
自貢新能源 Zigong New Energy	318,526,524.02	37,056,396.76	37,056,396.76	-7,645,945.89	337,950,384.88	25,835,492.70	25,835,492.70	-39,101,649.77

十. 與金融工具相關的風險

本公司的業務涉及多種財務風險：市場風險（包括外匯風險、利率風險）、信用風險及流動性風險。本公司的整體風險管理程序集中在金融市場上不可預料的因素，並尋求方法把影響本公司財政表現的潛在負面影響減至最低。該等風險乃受本公司下述財務管理政策及慣例所限。

市場風險：

外匯風險

本公司的匯兌風險主要來自銀行存款、應收賬款及其他應付款在記賬本位幣以外的貨幣。引致風險之貨幣主要為美元、港幣。

本公司於2023年1-6月之外匯交易較少。因此，本公司管理層預期並無任何未來商業交易會引致重大外匯風險。

利率風險

本公司的利率風險主要來自銀行及其他借款以及銀行存款。由於本公司大部分之費用及經營現金流均與市場利率變化並無重大關聯，因此定息之銀行借款並不會受市場利率變化而作出敏感反應。本公司以往並沒有使用任何金融工具對沖潛在的利率浮動。

本公司因利率變動引起金融工具公允價值變動的風險主要與浮動利率銀行借款有關。對於浮動利率借款，本公司的目標是保持其浮動利率，以消除利率變動的公允價值風險。

X. Risks relating to Financial Instruments

The business of the Company involves various financial risks: market risk (inclusive of foreign exchange risk and interest rate risk), credit risk and liquidity risk. The overall risk management procedure of the Company focuses on unpredictable factors in financial market, and aims to seek methods to minimize potential negative effects that will affect the financial performance of the Company. Such kinds of risks are limited by following financial management policies and practice of the Company.

Market risk:

Foreign exchange risk

The exchange risk of the Company mainly comes from bank deposit, receivable and payable out of the range of recording currency. The main currencies that incur risks include U.S. dollar and HK dollar.

There have been little foreign exchange transactions from January to June in 2023 by the Company. Therefore, the management of the Company anticipates there is no commercial transaction in the future that will incur major foreign exchange risks.

Interest rate risk

The Company's interest rate risk arises mainly from bank and other loans as well as bank deposit. As there is no significant connection between the vast majority of Company's expenses and operating cash flows and the changes in market interest rates, bank loans at fixed interest rate will not be sensitive to the changes in the market interest rates. The Company had never hedged potentially floating rate with any financial instrument before.

The Company's risk of changes in fair value of financial instruments resulted from the changes in interest rates was mainly associated with floating-rate bank loans, for which the Company aims to maintain those floating rates to eliminate fair value risks arising from changes in interest rate.

十. 與金融工具相關的風險(續)

信用風險

本公司的信用風險主要來自客戶的信用風險，包括未償付的應收款項和已承諾交易。本公司也對某些子公司提供財務擔保。

本公司的大部分銀行存款及現金存放於有高度信貸評級的金融機構。由於這些銀行都有高度的信貸評級，本公司認為該等資產不存在重大的信用風險。

此外，對於應收票據、應收款項融資及應收賬款、其他應收款，本公司基於財務狀況、歷史經驗及其他因素來評估客戶的信用品質。本公司會定期對客戶的信用品質進行監控，對於信用記錄不良的客戶，本公司會採用書面催款、縮短信用期或取消信用期等方式，以確保本公司的整體信用風險在可控的範圍內。

預期信用損失的計量，根據信用風險是否發生顯著增加以及是否已發生信用減值，本公司對不同的資產分別以12個月或整個存續期的預期信用損失計量減值準備。本公司考慮歷史統計數據的定量分析及前瞻性信息確定。

信用風險集中按照客戶和行業進行管理。信用風險集中的情況主要源自本公司存在對個別客戶的重大應收款項。於資產負債表日，本公司的前五大客戶的應收賬款佔本公司應收賬款總額(未扣除壞賬準備)的54.07%。本公司對應收賬款餘額未持有任何擔保物或其他信用增級。

X. Risks relating to Financial Instruments (Continued)

Credit risk

The credit risk of the Company mainly comes from credit exposures of customers, including outstanding receivables and committed transactions. The Company also provided financial guarantees for certain subsidiaries.

Most of the Company's deposits and cash are placed with financial institutions with high credit ratings. Due to the high credit ratings of these banks, the Company was of the view that such assets are not exposed to significant credit risks.

In addition, with regard to notes receivables, accounts receivable financing and account receivables as well as other receivables, the Company assesses the credit quality of the customers, taking into account their financial positions, past experience and other factors. The credit quality of the customers is regularly monitored by the Company. In respect of customers with a poor credit history, the Company will use written payment reminders, or shorten or cancel credit periods, to ensure the overall credit risk of the Company is limited to a controllable extent.

For ECLs measurement, based upon whether credit risk has significantly increased or impaired, the Company measures impairment provision for different assets upon the ECLs during 12 months or entire lifetime. The Company takes into account the quantitative analysis of historical statistics and forward-looking information.

Credit risks concentration are managed by customers and industries. Therefore, the concentration of credit risks is mainly due to the large account receivable of the Company payable by individual client. As of the balance sheet date, the account receivable of the Company payable by the top five clients has accounted for 54.07% the total amount of account receivable of the Company (without deducting bad debt reserve). The Company does not have any other collateral or credit enhancement arrangements for the outstanding receivables.

十. 與金融工具相關的風險(續)

流動性風險

本公司內各子公司負責其自身的現金流量預測。公司財務部門在匯總各子公司現金流量預測的基礎上，在集團層面持續監控短期和長期的資金需求，以確保維持正常經營的現金及現金等價物。本公司管理層對借款的使用情況進行監控並確保遵守借款協議。

本公司持有的金融負債按未折現剩餘合同義務的到期期限分析如下：

X. Risks relating to Financial Instruments (Continued)

Liquidity risk

Within the Company, each subsidiary is responsible for its own cash flow forecast. Based on the summary of the cash flow forecast of each subsidiary, the Company's finance department should keep continuous monitoring of the short-term and long-term funding needs at the Group level in order to ensure that it maintains cash and cash equivalents of normal operations. The management of the Company is responsible to monitor the usage of borrowings and ensures compliance with loan agreements.

Financial liabilities held by the Company are analyzed dependent on maturity date of the undiscounted remaining contractual obligations:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	1年以內 Within 1 year	1至5年 1 to 5 years	5年以上 Over 5 years	合計 Total
短期借款	Short-term loans	1,296,939,239.67			1,296,939,239.67
應付票據	Notes payable	405,031,563.20			405,031,563.20
應付賬款	Accounts payable	1,373,391,427.30	68,090,203.83	8,921,563.35	1,450,403,194.48
其他應付款	Other payables	97,255,552.84	141,618,077.44	10,068,130.83	248,941,761.11
租賃負債	Lease liabilities	4,045,275.43	7,834,398.86	653,297.14	12,532,971.43
長期借款(含一年內到期的長期借款)	Long-term loans (including long-term loans due within one year)	282,124,768.40	1,916,173,296.77	619,247,120.39	2,817,545,185.56
金融負債合計	Total financial liability	3,053,756,263.64	2,133,715,976.90	638,890,111.71	5,826,362,352.25

資本管理

本公司資本管理政策的目標是為了保障本公司能夠持續經營，從而為股東提供回報和為其他利益相關者提供收益，同時維持最佳的資本結構以降低資本成本。

為了維持或調整資本結構，本公司可能會調整支付給股東的股利、向股東返還資本、發行新股或出售資產以減少債務。

本公司利用資產負債率監控資本管理情況，本公司資產負債率列示如下：

Capital management

The main objective of the Company's capital management policy is to ensure the Company's continuing operating capability to bring returns to shareholders and other stakeholders and maintain an optimal capital structure for reduction of capital cost.

In order to maintain or adjust the capital structure, the Company might adjust the distribution of profits to shareholders, return capital to shareholders, issue new shares or dispose of assets to cut debt.

The Company monitors its capital management through gearing ratio which is set out below:

項目	Item	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
資產負債率	Gearing ratio	58.08%	56.33%

十一. 公允價值的披露

1. 以公允價值計量的資產和負債的期末公允價值

按照在公允價值計量中對計量整體具有重大意義的最低層次的輸入值，公允價值層次可分為：

第一層次：相同資產或負債在活躍市場中的報價(未經調整的)。

第二層次：直接(即價格)或間接(即從價格推導出)地使用除第一層次中的資產或負債的市場報價之外的可觀察輸入值。

第三層次：資產或負債使用了任何非基於可觀察市場數據的輸入值(不可觀察輸入值)。

(1) 按公允價值層級對以公允價值計量的資產和負債進行分析

XI. Disclosure of Fair Value

1. Closing fair value of assets and liabilities measured at fair value

Based on the inputs of the lowest level that are of great significance to the measurement as a whole in the fair value measurement, the fair value can be categorized as:

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: Observable inputs other than the quoted market price of assets or liabilities in Level 1, either directly (the prices) or indirectly (derived from prices).

Level 3: Any input that is not based on observable market data (unobservable inputs) is used for assets or liabilities.

(1) Analysis of assets and liabilities measured at fair value in accordance with the levels of fair value

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末公允價值			合計
		第一層次 公允價值計量 Level One Fair Value Measurement	第二層次 公允價值計量 Level Two Fair Value Measurement	第三層次 公允價值計量 Level Three Fair Value Measurement	
一. 持續的公允價值計量	I. Recurring fair value measurement				
(一) 交易性金融資產	(I) Financial assets held for trading				
(二) 其他債權投資	(II) Other debt investments				
(三) 其他權益工具投資	(III) Other equity investments				
(四) 投資性房地產	(IV) Investment property				
(五) 生物資產	(V) Biological assets				
(六) 應收款項融資	(VI) Accounts receivable financing			838,528,772.58	838,528,772.58
持續以公允價值計量的資產總額	Total assets measured at fair value on a recurring basis			838,528,772.58	838,528,772.58
二. 非持續的公允價值計量	II. Non-recurring fair value measurement				
非持續以公允價值計量的負債總額	Total liabilities measured at fair value on a non-recurring basis				

十一. 公允價值的披露(續)

2. 持續和非持續第一層次公允價值計量項目市價的確定依據

不適用

3. 持續和非持續第二層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

不適用

4. 持續和非持續第三層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

應收款項融資項目期末公允價值，以在公平交易中，熟悉情況的交易雙方自願進行資產交換或者債務清償的金額確定。

XI. Disclosure of Fair Value (Continued)

2. Basis for determining the market price of recurring and non-recurring fair value measurements categorized within level one

N/A

3. Valuation techniques used and the qualitative and quantitative information of key parameters for recurring and non-recurring fair value measurements categorized within level two

N/A

4. Valuation techniques used and the qualitative and quantitative information of key parameters for recurring and non-recurring fair value measurements categorized within level three

The fair value of receivable financing at the end of period is determined based on the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

十二. 關聯方及關聯交易

1. 本公司的母公司情況

XII. Related Party and Related Party Transactions

1. Parent company of the Company

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

母公司名稱	註冊地	業務性質	註冊資本	母公司對本公司的持股比例	母公司對本公司的表決權比例
Name of parent company	Registered address	Nature of business	Registered capital	Shareholding ratio in the Company by the parent company (%)	Ratio of voting rights of the parent company in the Company (%)
中國洛陽浮法玻璃集團有限責任公司 China Luoyang Float Glass (Group) Company Limited*	中國洛陽 Luoyang, China	玻璃及相關原材料、成套設備製造 Manufacturing of glass and related raw materials, whole-set equipment	1,627,921,337.60	17.22	17.22

本公司最終控制方是中國建材集團有限公司

The ultimate controller of the Company is CNBMG.

2. 本公司的子公司情況

2. Subsidiaries of the Company

詳見正文第八節財務報告「九、在其他主體中的權益」。

For details, please refer to Note "IX. Interests in Other Entities" to the Financial Report in Section VIII.

十二. 關聯方及關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

3. 其他關聯方情況

3. Other related parties

其他關聯方名稱

Name of other related parties

其他關聯方與本公司關係

Relationship with the Company

凱盛科技集團有限公司 Triumph Science & Technology Co., Ltd.	母公司的控股股東 Controlling shareholder of the parent company
中建材凱盛礦產資源集團有限公司 CNBMG Triumph Mineral Resources Group Co., Ltd	同一最終控制人 Common ultimate controller
中國建材國際工程集團有限公司蚌埠分公司 China Triumph International Engineering Co., Ltd. Bengbu Branch	同一最終控制人 Common ultimate controller
中國建材國際工程集團有限公司海南分公司 China Triumph International Engineering Co., Ltd. Hainan Branch	同一最終控制人 Common ultimate controller
安徽天柱綠色能源科技有限公司 Anhui Tianzhu Green Energy Sources Technology Co., Ltd.	同一最終控制人 Common ultimate controller
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	同一最終控制人 Common ultimate controller
凱盛石英材料(太湖)有限公司 Triumph Quartz Material (Taihu) Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛石英材料(海南)有限公司 Triumph Quartz Material (Hainan) Co., Ltd.	同一最終控制人 Common ultimate controller
耀華(秦皇島)玻璃技術開發有限公司 Yaohua (Qinhuangdao) Glass Technology Development Co., Ltd.*	同一最終控制人 Common ultimate controller
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	同一最終控制人 Common ultimate controller
凱盛數智信息技術科技(上海)有限公司 CTIEC Digitalization & Intellectualization (Shanghai) Co., Ltd.	同一最終控制人 Common ultimate controller
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	同一最終控制人 Common ultimate controller
中國建材集團財務有限公司 China National Building Material Group Finance Co., Ltd.	同一最終控制人 Common ultimate controller
秦皇島玻璃工業研究設計院有限公司 Qinhuangdao Glass Industry Research and Design Institute Company Limited	同一最終控制人 Common ultimate controller
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	同一最終控制人 Common ultimate controller
耀華(秦皇島)節能玻璃有限公司 Yaohua (Qinhuangdao) Energy Saving Glass Co., Ltd.*	同一最終控制人 Common ultimate controller
中新集團工程諮詢有限責任公司蚌埠分公司 Zhongxin Group Engineering Consulting Group Co., Ltd. Bengbu Branch	同一最終控制人 Common ultimate controller
中建材信雲智聯科技有限公司 CNBM Xinyun Zhilian Technology Co., Ltd.	同一最終控制人 Common ultimate controller
中國建材檢驗認證集團秦皇島有限公司 China Building Material Test & Certification Group Qinhuangdao Co., Ltd.	同一最終控制人 Common ultimate controller
中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	同一最終控制人 Common ultimate controller
廣東凱盛光伏技術研究院有限公司 Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*	同一最終控制人 Common ultimate controller
河南省中聯玻璃有限責任公司 Henan Zhonglian Glass Co., Ltd.*	同一最終控制人 Common ultimate controller

十二. 關聯方及關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

3. 其他關聯方情況(續)

3. Other related parties (Continued)

其他關聯方名稱 Name of other related parties	其他關聯方與本公司關係 Relationship with the Company
上海凱盛節能工程技術有限公司 Shanghai Triumph Energy Saving Engineering Co., Ltd.	同一最終控制人 Common ultimate controller
深圳凱盛科技工程有限公司 Shenzhen Triumph Science & Technology Engineering Co., Ltd.	同一最終控制人 Common ultimate controller
揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	同一最終控制人 Common ultimate controller
中材高新材料股份有限公司 Sinoma Advanced Materials Co., Ltd.	同一最終控制人 Common ultimate controller
中國國檢測試控股集團股份有限公司 China Building Material Test & Certification Group Co., Ltd.	同一最終控制人 Common ultimate controller
中國建材國際工程集團有限公司江蘇分公司 China Triumph International Engineering Co., Ltd. Jiangsu Branch	同一最終控制人 Common ultimate controller
中建材新能源工程有限公司 CNBM New Energy Engineering Co., Ltd.	同一最終控制人 Common ultimate controller
中建材資產管理有限公司 CNBM Assets Operation Corporation Limited	同一最終控制人 Common ultimate controller
中新集團工程諮詢有限責任公司 Zhongxin Group Engineering Consulting Group Co., Ltd.	同一最終控制人 Common ultimate controller
南京輕機包裝機械有限公司 Nanjing Light Industrial Packaging Machinery Co., Ltd.	同一最終控制人 Common ultimate controller
中建材凱盛礦產資源集團有限公司蚌埠光電玻璃分公司 CNBMG Triumph Mineral Resources Group Co., Ltd. Bengbu Photoelectric Glass Branch*	同一最終控制人 Common ultimate controller
中建材浚鑫科技有限公司 CNBM Junxin Technology Co., Ltd.	同一最終控制人 Common ultimate controller
中建材(濮陽)光電材料有限公司 Puyang China National Building Materials Photovoltaic Materials Company Limited	同一最終控制人 Common ultimate controller
凱盛光伏材料有限公司 Triumph Photovoltaic Materials Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛信息顯示材料(洛陽)有限公司 Triumph Information Display Material (Luoyang) Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛信息顯示材料(池州)有限公司 Triumph Information Display Materials (Chizhou) Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛浩豐(德州)智慧農業有限公司 Triumph Huge Harvest (Dezhou) Smart Agriculture Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛信息顯示材料(黃山)有限公司 Triumph Information Display Material (Huangshan) Co., Ltd.	同一最終控制人 Common ultimate controller
蚌埠凱盛玻璃有限公司 Triumph Bengbu Glass Co., Ltd.	同一最終控制人 Common ultimate controller
耀華(宜賓)玻璃有限公司 Yaohua (Yibin) Glass Co., Ltd.*	同一最終控制人 Common ultimate controller
中國耀華玻璃集團有限公司 China Yaohua Glass Group Corporation Co., Ltd.	同一最終控制人 Common ultimate controller
中國建材國際工程集團有限公司深圳分公司 China Triumph International Engineering Co., Ltd. Shenzhen Branch	同一最終控制人 Common ultimate controller

十二. 關聯方及關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

3. 其他關聯方情況(續)

3. Other related parties (Continued)

其他關聯方名稱 Name of other related parties	其他關聯方與本公司關係 Relationship with the Company
瑞泰科技股份有限公司 Ruitai Technology Co., Ltd.	同一最終控制人 Common ultimate controller
鳳陽凱盛硅材料有限公司 Fengyang Triumph Silicon Materials Co., Ltd.*	同一最終控制人 Common ultimate controller
中建材環保研究院(江蘇)有限公司 CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛重工有限公司 Triumph Heavy Industry Co., Ltd.	同一最終控制人 Common ultimate controller
安徽省蚌埠華益導電膜玻璃有限公司 Anhui Bengbu Huayi Conductive Film Glass Co., Ltd.	同一最終控制人 Common ultimate controller
蚌埠興科玻璃有限公司 Bengbu Xingke Glass Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛科技股份有限公司 Triumph Science & Technology Co., Ltd	同一最終控制人 Common ultimate controller
中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.	同一最終控制人 Common ultimate controller
宿遷中玻新能源有限公司 Suqian CNG New Energy Co., Ltd.*	其他 Others
遠東光電股份有限公司 Far East Opto-electronics Co., Ltd.	其他 Others
江蘇蘇華達新材料有限公司 Jiangsu Suhuada New Materials Co., Ltd.	其他 Others

十二. 關聯方及關聯交易(續)

4. 關聯交易情況

(1) 購銷商品、提供和接受勞務的關聯交易

採購商品/接受勞務情況表

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Whether the Transaction facility approved (if applicable)	transaction facility is exceeded (if applicable)	Amount for previous period
安徽天柱綠色能源科技有限公司 Anhui Tianzhu Green Energy Sources Technology Co., Ltd.	在建工程 Construction in progress	971,184.54			10,979,946.41
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	原材料 Raw materials	7,634,656.67			1,725,539.34
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	固定資產 Fixed assets	1,134,955.76			7,795,200.12
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	原材料 Raw materials	969,924.77			29,911.49
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	固定資產 Fixed assets	5,717,699.15			200,553.10
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	在建工程 Construction in progress	77,876.10			
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	技術服務 Technical Services	41,769.91			
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	備品備件 Spare parts	1,235,398.24			45,269.91
廣東凱盛光伏技術研究院有限公司 Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*	原材料 Raw materials	20,508,508.42			

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

XII. Related Party and Related Party Transactions (Continued)

4. Related party transactions

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labour service

Table of purchase of commodity/receiving of labour service

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Whether the Transaction facility approved (if applicable)	transaction facility is exceeded (if applicable)	Amount for previous period
安徽天柱綠色能源科技有限公司 Anhui Tianzhu Green Energy Sources Technology Co., Ltd.	在建工程 Construction in progress	971,184.54			10,979,946.41
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	原材料 Raw materials	7,634,656.67			1,725,539.34
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	固定資產 Fixed assets	1,134,955.76			7,795,200.12
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	原材料 Raw materials	969,924.77			29,911.49
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	固定資產 Fixed assets	5,717,699.15			200,553.10
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	在建工程 Construction in progress	77,876.10			
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	技術服務 Technical Services	41,769.91			
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	備品備件 Spare parts	1,235,398.24			45,269.91
廣東凱盛光伏技術研究院有限公司 Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*	原材料 Raw materials	20,508,508.42			

十二. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Whether the Transaction facility approved (if applicable)	transaction facility is exceeded (if applicable)	Amount for previous period
河南省中聯玻璃有限責任公司 Henan Zhonglian Glass Co., Ltd.*	原材料 Raw materials	5,416,012.30			
江蘇蘇華達新材料有限公司 Jiangsu Suhuada New Materials Co., Ltd.	玻璃原片 Original glass	8,213,574.44			
凱盛數智信息技術科技(上海)有限公司 CTIEC Digitalization & Intellectualization (Shanghai) Co., Ltd.	技術服務 Technical Services	232,075.48			47,169.81
南京輕機包裝機械有限公司 Nanjing Light Industrial Packaging Machinery Co., Ltd.	固定資產 Fixed assets	433,628.32			
上海凱盛節能工程技術有限公司 Shanghai Triumph Energy Saving Engineering Co., Ltd.	在建工程 Construction in progress	6,002,613.67			22,365,011.86
深圳凱盛科技工程有限公司 Shenzhen Triumph Science & Technology Engineering Co., Ltd.	在建工程 Construction in progress	1,349,249.01			1,060,550.47
宿遷中玻新能源有限公司 Suqian CNG New Energy Co., Ltd.*	玻璃原片 Original glass	5,952,799.47			
揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	備品備件 Spare parts	7,964.60			
揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	固定資產 Fixed assets	736,100.00			
揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	在建工程 Construction in progress	715,596.33			
耀華(秦皇島)玻璃技術開發有限公司 Yaohua (Qinhuangdao) Glass Technology Development Co., Ltd.*	原材料 Raw materials	1,950,045.87			1,990,458.82
耀華(秦皇島)節能玻璃有限公司 Yaohua (Qinhuangdao) Energy Saving Glass Co., Ltd.*	原材料 Raw materials	340,707.95			400,000.00

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

XII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labour service (Continued)

十二. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labour service (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯交易內容	本期發生額	獲批的 交易額度 (如適用)	是否超過 交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Whether the Transaction facility approved (if applicable)	transaction facility is exceeded (if applicable)	Amount for previous period
中材高新材料股份有限公司 Sinoma Advanced Materials Co., Ltd.	原材料 Raw materials	1,061,787.61			
中材高新材料股份有限公司 Sinoma Advanced Materials Co., Ltd.	備品備件 Spare parts	283,185.84			
中國國檢測試控股集團股份有限公司 China Building Material Test & Certification Group Co., Ltd.	技術服務 Technical Services	175,372.65			
中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.	在建工程 Construction in progress	370,004,035.08			141,759,797.74
中國建材國際工程集團有限公司蚌埠分公司 China Triumph International Engineering Co., Ltd. Bengbu Branch	在建工程 Construction in progress	106,237,431.23			237,400,190.26
中國建材國際工程集團有限公司海南分公司 China Triumph International Engineering Co., Ltd. Hainan Branch	原材料 Raw materials	10,702.75			934,400.59
中國建材國際工程集團有限公司江蘇分公司 China Triumph International Engineering Co., Ltd. Jiangsu Branch	在建工程 Construction in progress	6,841,729.44			40,602,419.59
中國建材集團財務有限公司 China National Building Material Group Finance Co., Ltd.	利息費用 Interest expenses	21,083.33			707,222.22
中國建材檢驗認證集團秦皇島有限公司 China Building Material Test & Certification Group Qinhuangdao Co., Ltd.	技術服務 Technical Services	18,396.23			56,132.08

十二. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

關聯方	關聯交易內容	本期發生額	獲批的 交易額度 (如適用)	是否超過 交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Whether the Transaction facility approved (if applicable)	transaction facility is exceeded (if applicable)	Amount for previous period
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.	技術服務 Technical Services	563,420.77			378,855.53
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.	在建工程 Construction in progress	854,716.98			1,971,698.12
中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	備品備件 Spare parts	108,221.22			26,548.67
中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	固定資產 Fixed assets	4,327,433.62			
中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	在建工程 Construction in progress	26,548.67			
中建材凱盛礦產資源集團有限公司 CNBMG Triumph Mineral Resources Group Co., Ltd.	原材料 Raw materials	564,530,521.15			330,753,923.16
中建材凱盛礦產資源集團有限公司蚌埠 光電玻璃分公司 CNBMG Triumph Mineral Resources Group Co., Ltd. Bengbu Photoelectric Glass Branch*	原材料 Raw materials	21,089,495.23			
中建材新能源工程有限公司 CNBM New Energy Engineering Co., Ltd.	在建工程 Construction in progress	20,799,295.50			
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	原材料 Raw materials	31,817.70			

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

XII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labour service (Continued)

十二. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

關聯方	關聯交易內容	本期發生額	獲批的 交易額度 (如適用)	是否超過 交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Whether the Transaction facility approved (if applicable)	transaction facility is exceeded (if applicable)	Amount for previous period
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	備品備件 Spare parts	1,858.41			
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	在建工程 Construction in progress	1,734,513.24			444,230.14
中建材資產管理有限公司 CNBM Assets Operation Corporation Limited	技術服務 Technical Services	566,037.72			
中新集團工程諮詢有限責任公司 Zhongxin Group Engineering Consulting Group Co., Ltd.	技術服務 Technical Services	150,943.39			
中新集團工程諮詢有限責任公司蚌埠分 公司 Zhongxin Group Engineering Consulting Group Co., Ltd. Bengbu Branch	在建工程 Construction in progress	-2,691.53			77,669.90
中國建材國際工程集團有限公司蚌埠分 公司 China Triumph International Engineering Co., Ltd. Bengbu Branch	技術服務 Technical Services				56,603.77
凱盛石英材料(太湖)有限公司 Triumph Quartz Material (Taihu) Co., Ltd.	原材料 Raw materials				2,485,275.33
凱盛石英材料(海南)有限公司 Triumph Quartz Material (Hainan) Co., Ltd.	原材料 Raw materials				395,589.31
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.	原材料 Raw materials				66,037.74

XII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labour service (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

十二. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Whether the Transaction facility approved (if applicable)	transaction facility is exceeded (if applicable)	Amount for previous period
凱盛數智信息技術科技(上海)有限公司 CTIEC Digitalization & Intellectualization (Shanghai) Co., Ltd.	固定資產 Fixed assets				1,780,877.44
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	技術服務 Technical Services				516,256.71
中國洛陽浮法玻璃集團有限責任公司 China Luoyang Float Glass (Group) Company Limited*	利息費用 Interest expenses				417,083.34
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	技術服務 Technical Services				1,061.95
中新集團工程諮詢有限責任公司蚌埠分公司 Zhongxin Group Engineering Consulting Group Co., Ltd. Bengbu Branch	技術服務 Technical Services				247,087.38
中建材信雲智聯科技有限公司 CNBM Xinyun Zhilian Technology Co., Ltd.	固定資產 Fixed assets				77,433.63
凱盛科技集團有限公司 Triumph Science & Technology Co., Ltd.	擔保服務 Guarantee service				-292,947.15

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

XII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labour service (Continued)

十二. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

出售商品/提供勞務情況表

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方 Related party	關聯交易內容 Content of related party transactions	本期發生額 Amount for current period	上期發生額 Amount for previous period
凱盛光伏材料有限公司 Triumph Photovoltaic Materials Co., Ltd.	光伏玻璃 Photovoltaic glass	12,264,771.70	4,948,183.00
凱盛科技集團有限公司 Triumph Science & Technology Co., Ltd.	託管服務 Custodian service	1,698,113.22	481,132.09
耀華(秦皇島)玻璃技術開發有限公司 Yaohua (Qinhuangdao) Glass Technology Development Co., Ltd.*	電力 Electricity	612,937.64	701,314.28
遠東光電股份有限公司 Far East Opto-electronics Co., Ltd.	代收水電 Collection of water and electricity	1,937,591.37	1,939,387.14
遠東光電股份有限公司 Far East Opto-electronics Co., Ltd.	租賃 Leasing	187,530.35	116,066.93
中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.	電力 Electricity	4,016.76	
中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.	技術服務 Technical Services	1,698,113.20	
中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.	光伏玻璃 Photovoltaic glass		8,570,494.32
中國建材集團財務有限公司 China National Building Material Group Finance Co., Ltd.	利息收入 Interest income	1,082,869.71	375,392.13
中建材(濮陽)光電材料有限公司 Puyang China National Building Materials Photovoltaic Materials Company Limited	原材料 Raw materials	14,013,544.42	
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.	技術服務 Technical Services	188.68	
中建材浚鑫科技有限公司 CNBM Junxin Technology Co., Ltd.	光伏玻璃 Photovoltaic glass	16,080,816.77	80,387,812.68
凱盛信息顯示材料(洛陽)有限公司 Triumph Information Display Material (Luoyang) Co., Ltd.	信息顯示玻璃 Information display glass		1,204,265.80
凱盛信息顯示材料(池州)有限公司 Triumph Information Display Materials (Chizhou) Co., Ltd.	信息顯示玻璃 Information display glass		472,295.96
凱盛浩豐(德州)智慧農業有限公司 Triumph Huge Harvest (Dezhou) Smart Agriculture Co., Ltd.	新能源玻璃 New energy glass		27,935.44
凱盛信息顯示材料(黃山)有限公司 Triumph Information Display Material (Huangshan) Co., Ltd.	信息顯示玻璃 Information display glass		8,589.19
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	週轉物資 Revolving materials		229,296.99

XII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labour service (Continued)

Table of disposal of commodity/provision of labour service

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

十二. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(2) 關聯受託管理/承包及委託管理/出包情況

本公司受託管理/承包情況表：

委託方/出包方名稱	受託方/承包方名稱	受託/承包資產類型	受託/承包起始日	受託/承包終止日	託管收益/承包收益定價依據	本期確認的託管收益/承包收益
Entrusting party	Entrusted party	Type of entrustment	Date of the commencement of the trusteeship	Date of the termination of the trusteeship	The basis of pricing for the trusteeship	Custody income/contracting income recognised during the period
凱盛科技集團有限公司	本公司	股權託管	2022年12月29日	2023年12月28日	依據市場化原則經雙方協商確定	1,698,113.22
Triumph Science & Technology Co., Ltd.	The Company	Equity custody	29 December 2022	28 December 2023	Determined by the two parties through negotiation in accordance with the principle of marketization	

 單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(3) 關聯租賃情況

本公司作為出租方：

承租方名稱	租賃資產種類	本期確認的租賃收入	上期確認的租賃收入
Name of lessee	Type of leasing asset	Leasing revenue recognised in the current period	Leasing revenue recognised in the previous period
遠東光電股份有限公司	固定資產	187,530.35	116,066.93
Far East Opto-electronics Co., Ltd.	Fixed assets		

 單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(4) 關聯方資金拆借

截至2023年6月，凱盛科技集團有限公司及其附屬公司為本公司提供資金資助累計0元，本公司累計償還金額為0元。

XII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(2) Related entrusted management/contracting and entrusted management/outsourcing

Statement on entrusted management/contracting by the Company:

(3) Leasing between related parties

The Company as the lessor:

(4) Borrowings/loans with related parties

As of June 2023, Triumph Science & Technology Co., Ltd. and its subsidiaries provided an aggregate fund of RMB0 directly to the Company. A total of RMB0 principal was repaid by the Company.

十二. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(5) 關聯方資產轉讓、債務重組情況

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯交易內容	本期發生額	上期發生額
Related party	Content of related party transactions	Amount for current period	Amount for previous period
凱盛科技集團有限公司 Triumph Science & Technology Co., Ltd.	轉讓三家子公司 Transfer of three subsidiaries	0	593,182,995.89

(6) 關鍵管理人員報酬

(6) Remuneration of key management personnel

單位：萬元 幣種：人民幣
Unit: 0'000 Currency: RMB

項目	本期發生額	上期發生額
Item	Amount for current period	Amount for previous period
關鍵管理人員報酬 Remuneration of key management personnel	238.44	144.53

5. 關聯方應收應付款項

5. Receivables and payables of related parties

(1) 應收項目

(1) Receivables

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Carrying amount	Provision for bad debts	Carrying amount	Provision for bad debts
應收賬款 Accounts receivable	中建材浚鑫科技有限公司 CNBM Junxin Technology Co., Ltd.	45,183,968.77	903,679.39	44,910,945.81	898,218.92
應收賬款 Accounts receivable	凱盛光伏材料有限公司 Triumph Photovoltaic Materials Co., Ltd.	21,219,080.20	424,381.60	16,862,926.39	337,258.53
應收賬款 Accounts receivable	中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.	11,429,766.29	228,595.33	17,472,172.76	349,443.46
應收賬款 Accounts receivable	遠東光電股份有限公司 Far East Opto-electronics Co., Ltd.	10,649,974.20	212,999.48	10,449,117.50	208,982.35
應收賬款 Accounts receivable	安徽天柱綠色能源科技有限公司 Anhui Tianzhu Green Energy Sources Technology Co., Ltd.	524,620.80	10,492.42	524,620.80	10,492.42

十二. 關聯方及關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

5. 關聯方應收應付款項(續)

5. Receivables and payables of related parties (Continued)

(1) 應收項目(續)

(1) Receivables (Continued)

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Carrying amount	Provision for bad debts	Carrying amount	Provision for bad debts
應收賬款	中建材(濮陽)光電材料有限公司			27,422,567.38	548,451.35
Accounts receivable	Puyang China National Building Materials Photovoltaic Materials Company Limited				
應收賬款	宿遷中玻新能源有限公司			124,200.00	2,484.00
Accounts receivable	Suqian CNG New Energy Co., Ltd.*				
應收賬款	蚌埠化工機械製造有限公司			57,162.40	1,143.25
Accounts receivable	Bengbu Chemical Machinery Manufacturing Company Limited				
預付賬款	江蘇蘇華達新材料有限公司	4,556,257.74		3,359,610.69	
Prepayment	Jiangsu Suhuada New Materials Co., Ltd.				
預付賬款	中建材智能自動化研究院有限公司	799,005.00		596,300.00	
Prepayment	CNBM Research Institute for Intelligent Automation Co., Ltd.				
預付賬款	中建材凱盛機器人(上海)有限公司	782,052.60		220,802.60	
Prepayment	CNBM Triumph Robotics (Shanghai) Co., Ltd.				
預付賬款	中國建材國際工程集團有限公司	630,046.03		633,373.98	
Prepayment	China Triumph International Engineering Co., Ltd.				
預付賬款	深圳凱盛科技工程有限公司	627,000.00			
Prepayment	Shenzhen Triumph Science & Technology Engineering Co., Ltd.				
預付賬款	中建材玻璃新材料研究院集團有限公司	547,368.59		85,859.16	
Prepayment	CNBM New Material Research Institute Group Co., Ltd.				
預付賬款	中國建材國際工程集團有限公司蚌埠分公司	448,858.72		30,000.00	
Prepayment	China Triumph International Engineering Co., Ltd. Bengbu Branch				
預付賬款	蚌埠凱盛工程技術有限公司	245,679.64		837,600.00	
Prepayment	Bengbu Triumph Engineering Technology Company Limited				
預付賬款	上海凱盛節能工程技術有限公司	187,770.00			
Prepayment	Shanghai Triumph Energy Saving Engineering Co., Ltd.				
預付賬款	中新集團工程諮詢有限責任公司	90,000.00			
Prepayment	Zhongxin Group Engineering Consulting Group Co., Ltd.				
預付賬款	河南省中聯玻璃有限責任公司	549.1			
Prepayment	Henan Zhonglian Glass Co., Ltd.				
預付賬款	凱盛數智信息技術科技(上海)有限公司			219,400.00	
Prepayment	CTIEC Digitalization & Intellectualization (Shanghai) Co., Ltd.				
預付賬款	耀華(秦皇島)節能玻璃有限公司			140,000.00	
Prepayment	Yaohua (Qinhuangdao) Energy Saving Glass Co., Ltd.				

十二. 關聯方及關聯交易(續)

5. 關聯方應收應付款項(續)

(1) 應收項目(續)

XII. Related Party and Related Party Transactions (Continued)

5. Receivables and payables of related parties (Continued)

(1) Receivables (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Carrying amount	Provision for bad debts	Carrying amount	Provision for bad debts
預付賬款	中國建材檢驗認證集團秦皇島有限公司	3,500.00			
Prepayment	China Building Material Test & Certification Group Qinhuangdao Co., Ltd.				
預付賬款	中國國檢測試控股集團股份有限公司	1,501.00		120,000.00	
Prepayment	China Building Material Test & Certification Group Co., Ltd.				
其他應收款	中建材(漢陽)光電材料有限公司	4,235,148.45	84,702.97	3,177,467.97	63,549.35
Other receivables	Puyang China National Building Materials Photovoltaic Materials Company Limited				
其他應收款	凱盛科技集團有限公司	1,829,032.26	36,580.65	29,032.26	580.65
Other receivables	Triumph Science & Technology Co., Ltd.				
其他應收款	蚌埠凱盛玻璃有限公司	45,465.72			
Other receivables	Triumph Bengbu Glass Co., Ltd.				
其他應收款	耀華(宜賓)玻璃有限公司	31,804.38			
Other receivables	Yaohua (Yibin) Glass Co., Ltd.*				
其他應收款	中國建材國際工程集團有限公司江蘇分公司	31,696.00	633.92	31,696.00	633.92
Other receivables	China Triumph International Engineering Co., Ltd. Jiangsu Branch				
其他應收款	中國耀華玻璃集團有限公司			79,878,250.00	
Other receivables	China Yaohua Glass Group Corporation Co., Ltd.				
其他應收款	中國建材國際工程集團有限公司			714,400.00	14,288.00
Other receivables	China Triumph International Engineering Co., Ltd.				
其他應收款	中國建材國際工程集團有限公司深圳分公司			489,482.03	9,789.64
Other receivables	China Triumph International Engineering Co., Ltd. Shenzhen Branch				
其他應收款	中材高新材料股份有限公司			27,610.62	552.21
Other receivables	Sinoma Advanced Materials Co., Ltd.				
其他非流動資產	中國建材國際工程集團有限公司江蘇分公司	86,757,992.25		5,641,032.25	
Other non-current assets	China Triumph International Engineering Co., Ltd. Jiangsu Branch				
其他非流動資產	中國建材國際工程集團有限公司	70,000,000.00		196,499,879.66	
Other non-current assets	China Triumph International Engineering Co., Ltd.				
其他非流動資產	中國建材國際工程集團有限公司蚌埠分公司	167,454,011.47		241,145,804.11	
Other non-current assets	China Triumph International Engineering Co., Ltd. Bengbu Branch				
其他非流動資產	中建材玻璃新材料研究院集團有限公司	733,400.00			
Other non-current assets	CNBM New Material Research Institute Group Co., Ltd.				

十二. 關聯方及關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

5. 關聯方應收應付款項(續)

5. Receivables and payables of related parties (Continued)

(1) 應收項目(續)

(1) Receivables (Continued)

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Carrying amount	Provision for bad debts	Carrying amount	Provision for bad debts
其他非流動資產	蚌埠凱盛工程技術有限公司	352,244.78		1,007,744.77	
Other non-current assets	Bengbu Triumph Engineering Technology Company Limited				
其他非流動資產	中新集團工程諮詢有限責任公司蚌埠分公司			151,386.14	
Other non-current assets	Zhongxin Group Engineering Consulting Group Co., Ltd. Bengbu Branch				
其他非流動資產	中建材新能源工程有限公司			8,589,592.69	
Other non-current assets	CNBM New Energy Engineering Co., Ltd.				
其他非流動資產	揚州中科半導體照明有限公司			236,700.00	
Other non-current assets	Yangzhou Zhongke Semiconductor Lighting Co., Ltd.				
其他非流動資產	中建材凱盛機器人(上海)有限公司			135,000.00	
Other non-current assets	CNBM Triumph Robotics (Shanghai) Co., Ltd.				
其他非流動資產	中建材智能自動化研究院有限公司			48,600.00	
Other non-current assets	CNBM Research Institute for Intelligent Automation Co., Ltd.				
應收款項融資	中建材浚鑫科技有限公司	20,000,000.00		50,585,434.52	
Accounts receivable financing	CNBM Junxin Technology Co., Ltd.				
應收款項融資	中國建材國際工程集團有限公司	4,000,000.00		1,210,000.00	
Accounts receivable financing	China Triumph International Engineering Co., Ltd.				
應收款項融資	廣東凱盛光伏技術研究院有限公司	1,000,000.00			
Accounts receivable financing	Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*				
應收款項融資	凱盛光伏材料有限公司	1,000,000.00			
Accounts receivable financing	Triumph Photovoltaic Materials Co., Ltd.				
應收款項融資	中建材凱盛機器人(上海)有限公司	100,000.00			
Accounts receivable financing	CNBM Triumph Robotics (Shanghai) Co., Ltd.				

十二. 關聯方及關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

5. 關聯方應收應付款項(續)

5. Receivables and payables of related parties (Continued)

(2) 應付項目

(2) Payable

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額 Carrying amount at the end of the period	期初賬面餘額 Carrying amount at the beginning of the period
Project name	Related party		
應付賬款 Accounts payable	中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.	235,446,230.10	283,211,249.58
應付賬款 Accounts payable	中國建材國際工程集團有限公司蚌埠分公司 China Triumph International Engineering Co., Ltd. Bengbu Branch	182,147,531.02	198,105,764.64
應付賬款 Accounts payable	中建材凱盛礦產資源集團有限公司 CNBMG Triumph Mineral Resources Group Co., Ltd.	211,245,379.73	155,080,397.59
應付賬款 Accounts payable	中國建材國際工程集團有限公司江蘇分公司 China Triumph International Engineering Co., Ltd. Jiangsu Branch	105,844,250.62	100,400,425.96
應付賬款 Accounts payable	中國建材國際工程集團有限公司深圳分公司 China Triumph International Engineering Co., Ltd. Shenzhen Branch	19,697,770.31	34,697,770.31
應付賬款 Accounts payable	安徽天柱綠色能源科技有限公司 Anhui Tianzhu Green Energy Sources Technology Co., Ltd.	9,792,943.09	17,999,088.83
應付賬款 Accounts payable	深圳凱盛科技工程有限公司 Shenzhen Triumph Science & Technology Engineering Co., Ltd.	15,359,008.35	13,898,318.55
應付賬款 Accounts payable	廣東凱盛光伏技術研究院有限公司 Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*	11,653,555.31	8,714,946.91
應付賬款 Accounts payable	蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	3,620,681.85	5,603,752.22
應付賬款 Accounts payable	中國建材國際工程集團有限公司海南分公司 China Triumph International Engineering Co., Ltd. Hainan Branch		2,572,383.12
應付賬款 Accounts payable	中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.	1,681,509.43	2,156,600.00
應付賬款 Accounts payable	蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	5,636,725.95	1,738,793.00
應付賬款 Accounts payable	中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	1,413,000.00	1,251,867.26
應付賬款 Accounts payable	瑞泰科技股份有限公司 Ruitai Technology Co., Ltd.	104,200.00	964,029.06
應付賬款 Accounts payable	中材高新材料股份有限公司 Sinoma Advanced Materials Co., Ltd.	878,437.71	729,694.96
應付賬款 Accounts payable	鳳陽凱盛硅材料有限公司 Fengyang Triumph Silicon Materials Co., Ltd.*	0.03	497,324.30
應付賬款 Accounts payable	中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	2,867,535.59	329,732.99
應付賬款 Accounts payable	中建材環保研究院(江蘇)有限公司	237,400.00	259,000.00

十二. 關聯方及關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

5. 關聯方應收應付款項(續)

5. Receivables and payables of related parties (Continued)

(2) 應付項目(續)

(2) Payable (Continued)

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額 Carrying amount at the end of the period	期初賬面餘額 Carrying amount at the beginning of the period
Project name	Related party		
Accounts payable	CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.		
應付賬款	秦皇島玻璃工業研究設計院有限公司	148,000.00	148,000.00
Accounts payable	Qinhuangdao Glass Industry Research and Design Institute Company Limited		
應付賬款	遠東光電股份有限公司	45,876.13	45,876.13
Accounts payable	Far East Opto-electronics Co., Ltd.		
應付賬款	凱盛石英材料(海南)有限公司		30,473.99
Accounts payable	Triumph Quartz Material (Hainan) Co., Ltd.		
應付賬款	凱盛重工有限公司	29,600.00	29,600.00
Accounts payable	Triumph Heavy Industry Co., Ltd.		
應付賬款	中建材凱盛礦產資源集團有限公司蚌埠光電玻璃分公司	25,043.63	25,043.63
Accounts payable	CNBMG Triumph Mineral Resources Group Co., Ltd. Bengbu Photoelectric Glass Branch*		
應付賬款	上海凱盛節能工程技術有限公司	35,416,410.33	37,121,243.70
Accounts payable	Shanghai Triumph Energy Saving Engineering Co., Ltd.		
應付賬款	凱盛數智信息技術科技(上海)有限公司	177,488.85	508,888.85
Accounts payable	CTIEC Digitalization & Intellectualization (Shanghai) Co., Ltd.		
應付賬款	宿遷中玻新能源有限公司	4,046,941.01	
Accounts payable	Suqian CNG New Energy Co., Ltd.*		
應付賬款	揚州中科半導體照明有限公司	179,589.65	
Accounts payable	Yangzhou Zhongke Semiconductor Lighting Co., Ltd.		
應付賬款	中建材新能源工程有限公司	14,924,258.28	
Accounts payable	CNBM New Energy Engineering Co., Ltd.		
應付賬款	江蘇蘇華達新材料有限公司		0.15
Accounts payable	Jiangsu Suhuada New Materials Co., Ltd.		
其他應付款	安徽天柱綠色能源科技有限公司	100,000.00	110,000.00
Other payable	Anhui Tianzhu Green Energy Sources Technology Co., Ltd.		
其他應付款	蚌埠化工機械製造有限公司	300,500.00	200,500.00
Other payable	Bengbu Chemical Machinery Manufacturing Company Limited		
其他應付款	蚌埠凱盛工程技術有限公司	80,000.00	20,500.00
Other payable	Bengbu Triumph Engineering Technology Company Limited		
其他應付款	耀華(秦皇島)玻璃技術開發有限公司	2,963,776.48	1,530,846.01
Other payable	Yaohua (Qinhuangdao) Glass Technology Development Co., Ltd.		
其他應付款	耀華(秦皇島)節能玻璃有限公司	534,791.00	289,791.00
Other payable	Yaohua (Qinhuangdao) Energy Saving Glass Co., Ltd.		
其他應付款	中國洛陽浮法玻璃集團有限責任公司	130,000,000.00	130,000,000.00
Other payable	China Luoyang Float Glass (Group) Company Limited*		

十二. 關聯方及關聯交易(續)

5. 關聯方應收應付款項(續)

(2) 應付項目(續)

XII. Related Party and Related Party Transactions (Continued)

5. Receivables and payables of related parties (Continued)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額 Carrying amount at the end of the period	期初賬面餘額 Carrying amount at the beginning of the period
Project name	Related party		
其他應付款 Other payable	中國耀華玻璃集團有限公司 China Yaohua Glass Group Corporation Co., Ltd.	412,326.39	409,176.39
其他應付款 Other payable	中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.	3,338,980.33	3,358,423.21
其他應付款 Other payable	中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	20,000.00	20,000.00
其他應付款 Other payable	安徽省蚌埠華益導電膜玻璃有限公司 Anhui Bengbu Huayi Conductive Film Glass Co., Ltd.	68,974.41	68,974.41
其他應付款 Other payable	深圳凱盛科技工程有限公司 Shenzhen Triumph Science & Technology Engineering Co., Ltd.		200,000.00
其他應付款 Other payable	蚌埠興科玻璃有限公司 Bengbu Xingke Glass Co., Ltd.	11,624.94	11,624.94
其他應付款 Other payable	凱盛科技股份有限公司 Triumph Science & Technology Co., Ltd	0.01	0.01
應付票據 Notes payable	揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	553,503.35	
應付票據 Notes payable	廣東凱盛光伏技術研究院有限公司 Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*	4,835,000.00	810,000.00
應付票據 Notes payable	中建材凱盛礦產資源集團有限公司 CNBMG Triumph Mineral Resources Group Co., Ltd.	11,863,126.09	
應付票據 Notes payable	蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	36,000.00	
應付票據 Notes payable	蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited		561,780.00
應付票據 Notes payable	凱盛石英材料(太湖)有限公司 Triumph Quartz Material (Taihu) Co., Ltd.		7,318,385.35
應付票據 Notes payable	中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.		90,000,000.00
應付票據 Notes payable	中國建材國際工程集團有限公司江蘇分公司 China Triumph International Engineering Co., Ltd. Jiangsu Branch		6,960,000.00
應付票據 Notes payable	中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.		264,000.00
其他流動負債 Other current liabilities	上海凱盛節能工程技術有限公司 Shanghai Triumph Energy Saving Engineering Co., Ltd.	250,000.00	8,298,935.58
其他流動負債 Other current liabilities	中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.	600,000.00	400,000.00
其他流動負債 Other current liabilities	中國建材國際工程集團有限公司江蘇分公司 China Triumph International Engineering Co., Ltd. Jiangsu Branch	100,000.00	16,993,266.58
其他流動負債 Other current liabilities	中國建材國際工程集團有限公司海南分公司 China Triumph International Engineering Co., Ltd. Hainan Branch	2,782,810.00	2,974,021.60

十二. 關聯方及關聯交易(續)

XII. Related Party and Related Party Transactions (Continued)

5. 關聯方應收應付款項(續)

5. Receivables and payables of related parties (Continued)

(2) 應付項目(續)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額 Carrying amount at the end of the period	期初賬面餘額 Carrying amount at the beginning of the period
Project name	Related party		
其他流動負債 Other current liabilities	中建材凱盛礦產資源集團有限公司 CNBMG Triumph Mineral Resources Group Co., Ltd.	7,333,106.52	
其他流動負債 Other current liabilities	中國建材國際工程集團有限公司 China Triumph International Engineering Co., Ltd.	7,000,000.00	9,508,420.00
其他流動負債 Other current liabilities	中國建材國際工程集團有限公司深圳分公司 China Triumph International Engineering Co., Ltd. Shenzhen Branch	4,000,000.00	10,000,000.00
其他流動負債 Other current liabilities	中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	1,350,000.00	244,802.60
其他流動負債 Other current liabilities	深圳凱盛科技工程有限公司 Shenzhen Triumph Technology Engineering Co., Ltd.		1,072,639.39
其他流動負債 Other current liabilities	蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited		290,378.30
其他流動負債 Other current liabilities	蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited		1,117,571.42
其他流動負債 Other current liabilities	成都中建材光電材料有限公司 CNBM (Chengdu) Optoelectronic Materials Co., Ltd.		1,000,000.00
其他流動負債 Other current liabilities	河南省中聯玻璃有限責任公司 Henan Zhonglian Glass Co., Ltd.*		277,000.00
其他流動負債 Other current liabilities	凱盛石英材料(海南)有限公司 Triumph Quartz Material (Hainan) Co., Ltd.		263,382.01
其他流動負債 Other current liabilities	中國建材國際工程集團有限公司蚌埠分公司 China Triumph International Engineering Co., Ltd. Bengbu Branch		43,928,724.53
合同負債 Contract liabilities	江蘇蘇華達新材料有限公司 Jiangsu Suhuada New Materials Co., Ltd.		28,364.49
合同負債 Contract liabilities	凱盛科技股份有限公司 Triumph Science & Technology Co., Ltd		
合同負債 Contract liabilities	凱盛科技股份有限公司蚌埠華益分公司 Triumph Science & Technology Co., Ltd Bengbu Huayi Branch	6,413.35	6,413.35

十三. 承諾及或有事項

1. 重要承諾事項

資產負債表日存在的對外重要承諾、性質、金額

資本承諾

XIII. Commitments and Contingencies

1. Significant commitments

Significant external commitments, nature and amount thereof as at the balance sheet date

Capital commitments

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	上年年末餘額 Balance at the end of the previous year
已訂合同但未作出準備 – 建設工程項目	Contracted but not provided for – Construction project	2,922,701,732.12	3,395,207,291.04
合計	Total	2,922,701,732.12	3,395,207,291.04

2. 或有事項

不適用

2. Contingencies

N/A

十四. 其他重要事項

1. 前期會計差錯更正

不適用

XIV. Other Significant Events

1. Correction of accounting errors in prior periods

N/A

2. 分部信息

(1) 報告分部的確定依據與會計政策

根據本公司的內部組織結構、管理要求及內部報告制度，本公司的經營業務劃分為2個報告分部。這些報告分部是以公司日常內部管理要求的財務信息為基礎確定的。本集團的管理層定期評價這些報告分部的經營成果，以決定向其分配資源及評價其業績。

2. Segment information

(1) Determination basis and accounting policies of reporting segment

In accordance with the Company's internal organizational structure, management requirements and internal reporting system, the Company's operations are divided into two reporting segments, which are identified on the basis of financial information required by the Company's daily internal management. The management of the Group regularly evaluates the operating results of these reporting segments to make decisions about resources to be allocated to the segment and to assess its performance.

十四. 其他重要事項(續)

2. 分部信息(續)

(1) 報告分部的確定依據與會計政策(續)

經營分部是指本公司內同時滿足下列條件的組成部分：

- (1) 該組成部分能夠在日常活動中產生收入、發生費用；
- (2) 本公司管理層定期評價該組成部分的經營成果，以決定向其配置資源、評價其業績；
- (3) 本公司能夠取得該組成部分的財務狀況、經營成果和現金流量等有關會計信息。兩個或多個經營分部具有相似的經濟特徵，並且滿足一定條件的，則可合併為一個經營分部。

本公司的經營分部分為新能源玻璃和其他功能玻璃分部。

分部報告信息根據各分部向管理層報告時採用的會計政策及計量標準披露，這些計量基礎與編製財務報表時的會計政策與計量標準保持一致。分部資產不包括遞延所得稅資產，分部負債不包括遞延所得稅負債。

分部間轉移交易以實際交易價格為基礎計量。分部收入和分部費用按各分部的實際收入和費用確定。分部資產或負債按經營分部日常活動中使用的可歸屬於該經營分部的資產或產生的可歸屬於該經營分部的負債分配。

XIV. Other Significant Events (Continued)

2. Segment information (Continued)

(1) *Determination basis and accounting policies of reporting segment (Continued)*

An operating segment is a component of the Company that meet the following conditions simultaneously:

- (1) the component is able to generate revenues and incur expenses from its ordinary activities;
- (2) whose operating results are regularly evaluated by the Company's management to make decisions about resources to be allocated to the segment and to assess its performance;
- (3) for which relevant accounting information such as financial position, operating results and cash flows is available to the Company. Two or more operating segments may be aggregated into a single operating segment if they have similar economic characteristics and meet specified conditions.

The operating segments of the Company include new energy glass segment and other functional glass segment.

Segment information is disclosed in accordance with the accounting policies and measurement criteria adopted by each segment when reporting to management. The measurement criteria are consistent with the accounting policy and measurement criteria in the preparation of the financial statements. Segment assets exclude deferred income tax assets and segment liabilities exclude deferred income tax liabilities.

Inter-segment transactions are measured based on the actual transaction price. Segment revenue and segment expenses are recognised based on the actual revenue generated and actual expenses incurred by the respective segments. Assets and liabilities are allocated to the respective segments according to the assets used or liabilities assumed in their daily operating activities.

十四. 其他重要事項(續)

2. 分部信息(續)

(2) 報告分部的財務信息

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	新能源玻璃 New energy glass	其他功能玻璃 Other functional glass	未分配項目 Unallocated items	分部間抵銷 Inter-segment offset	合計 Total
營業收入	Operating income	3,148,993,299.46	112,106,491.27	607,906,865.22	-1,090,188,361.91	2,778,818,294.04
其中：對外主營業務收入	Including: Revenue from external principal operations	3,142,082,489.58	111,325,079.17		-498,559,192.05	2,754,848,376.70
對外其他業務收入	Revenue from other external operations	6,910,809.88	781,412.10	607,906,865.22	-591,629,169.86	23,969,917.34
營業成本	Operating costs	2,851,606,938.66	119,786,594.09	604,431,703.63	-1,093,010,034.16	2,482,815,202.22
信用減值損失	Impairment losses of credit	-30,438.41	-639,159.81	-788,022.44		-1,457,620.66
資產減值損失	Impairment losses of assets	429,979.73	3,428,691.07			3,858,670.80
折舊費和攤銷費	Depreciation expenses and amortization expenses	145,939,372.84	8,217,341.27	1,264,422.33		155,421,136.44
利潤總額	Total profit	173,705,034.23	-10,065,800.73	71,029,088.51	-67,747,540.70	166,920,781.31
所得稅費用	Income tax expenses	11,981,091.05		228,618.22	388,006.85	12,597,716.12
淨利潤	Net profit	161,723,943.18	-10,065,800.73	70,800,470.29	-68,135,547.55	154,323,065.19
資產總額	Total assets	10,106,148,577.83	512,805,348.53	5,854,716,902.66	-5,159,527,122.65	11,314,143,706.37
負債總額	Total liabilities	6,430,686,213.90	186,659,364.78	1,439,832,377.82	-1,485,786,216.46	6,571,391,740.04

(3) 其他說明

其他分部信息：

營業收入按客戶地理位置分類

(3) Other explanations

Other segment information:

Operating income by customer's geographical location

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

地理位置	Geographical location	本期發生額 Amount for current period	上期發生額 Amount for previous period
中國(除港澳台地區)	China (excluding Hong Kong, Macau and Taiwan)	2,545,346,061.28	2,221,157,130.36
其他國家和地區	Other countries and regions	233,472,232.76	135,321,431.61
合計	Total	2,778,818,294.04	2,356,478,561.97

十四. 其他重要事項(續)

2. 分部信息(續)

(3) 其他說明(續)

非流動資產按所在地理位置分類

地理位置	Geographical location	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
中國(除港澳台地區)	China (excluding Hong Kong, Macau and Taiwan)	6,773,026,215.71	6,461,618,980.12
合計	Total	6,773,026,215.71	6,461,618,980.12

對主要客戶的依賴程度

本公司2023年1-6月有4名來自新能源報告分部的客戶(屬於同一控制人控制的客戶視為同一客戶)之交易額超過本公司收入之10%。交易金額分別是：604,843,140.78元、516,064,614.17元、318,090,428.94元及287,902,493.46元。

XIV. Other Significant Events (Continued)

2. Segment information (Continued)

(3) Other explanations (Continued)

Non-current assets by its geographical location

Geographical location	2023年6月30日 30 June 2023	2022年12月31日 31 December 2022
China (excluding Hong Kong, Macau and Taiwan)	6,773,026,215.71	6,461,618,980.12
Total	6,773,026,215.71	6,461,618,980.12

Degree of reliance on major customers

From January to June 2023, the transaction amount of four customers (customers who are controlled by the same controller are deemed to be the same customer) from new energy reporting segment exceeds 10% of the Company's revenue, and the amounts are RMB604,843,140.78, RMB516,064,614.17, RMB318,090,428.94 and RMB287,902,493.46, respectively.

十五. 本公司財務報表主要項目註釋

1. 應收賬款

(1) 按賬齡披露

應收賬款按其入賬日期的賬齡分析如下：

賬齡	Aging	期末賬面餘額 Carrying amount at the end of the period	比例 Ratio (%)	期初賬面餘額 Carrying amount at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	159,623,705.08	75.83	277,349,852.21	84.50
1至2年	1 to 2 years				
2至3年	2 to 3 years				
3至4年	3 to 4 years				
4至5年	4 to 5 years				
5年以上	Over 5 years	50,886,600.73	24.17	50,886,600.73	15.50
合計	Total	210,510,305.81	100.00	328,236,452.94	100.00

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

XV. Notes to Major Items of the Financial Statements of the Company

1. Accounts receivable

(1) Disclosure by aging

Aging analysis of accounts receivables by date of entry as follows:

賬齡	Aging	期末賬面餘額 Carrying amount at the end of the period	比例 Ratio (%)	期初賬面餘額 Carrying amount at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	159,623,705.08	75.83	277,349,852.21	84.50
1至2年	1 to 2 years				
2至3年	2 to 3 years				
3至4年	3 to 4 years				
4至5年	4 to 5 years				
5年以上	Over 5 years	50,886,600.73	24.17	50,886,600.73	15.50
合計	Total	210,510,305.81	100.00	328,236,452.94	100.00

十五. 本公司財務報表主要項目註釋(續)

1. 應收賬款(續)

(2) 按壞賬計提方法分類披露

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

1. Accounts receivable (Continued)

(2) Classified disclosure by the method of bad debt provision

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

類別 Category	賬面餘額 Carrying amount		期末餘額 Closing balance			賬面餘額 Carrying amount		期初餘額 Opening balance		
	金額 Amount	比例 Ratio (%)	壞賬準備 Provision for bad debts		賬面價值 Book value	金額 Amount	比例 Ratio (%)	壞賬準備 Provision for bad debts		賬面價值 Book value
			金額 Amount	計提比例 Provision ratio (%)				金額 Amount	計提比例 Provision ratio (%)	
按單項計提壞賬準備 Bad debt provision on individual basis										
按組合計提壞賬準備 Bad debt provision on group basis	210,510,305.81	100.00	50,886,600.73	24.17	159,623,705.08	328,236,452.94	100.00	51,435,052.08	15.67	276,801,400.86
其中： Including:										
關聯方客戶組合 Related party customers group	159,623,705.08	75.83			159,623,705.08	277,349,852.21	84.50	548,451.35	0.20	276,801,400.86
一般客戶組合 General customers group	50,886,600.73	24.17	50,886,600.73	100.00	0.00	50,886,600.73	15.50	50,886,600.73	100.00	0.00
合計 Total	210,510,305.81	/	50,886,600.73	/	159,623,705.08	328,236,452.94	/	51,435,052.08	/	276,801,400.86

十五. 本公司財務報表主要項目註釋(續)

1. 應收賬款(續)

(2) 按壞賬計提方法分類披露(續)

按組合計提壞賬準備：

組合計提項目：關聯方客戶組合

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

1. Accounts receivable (Continued)

(2) Classified disclosure by the method of bad debt provision

Bad debt provision on group basis:

Items for which provision is assessed on a group basis: related party customer group

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額			期初餘額		
		應收賬款	壞賬準備	計提比例	應收賬款	壞賬準備	計提比例
		Accounts receivable	Provision for bad debts	Provision ratio (%)	Accounts receivable	Provision for bad debts	Provision ratio (%)
關聯方客戶組合	Related party customers group	159,623,705.08	0.00	0	277,349,852.21	548,451.35	0.20
合計	Total	159,623,705.08	0.00	0	277,349,852.21	548,451.35	0.20

組合計提項目：一般客戶組合

Item for which provision is assessed on a group basis: general customers group

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額			期初餘額		
		應收賬款	壞賬準備	計提比例	應收賬款	壞賬準備	計提比例
		Accounts receivable	Provision for bad debts	Provision ratio (%)	Accounts receivables	Provision for bad debts	Provision ratio (%)
5年以上	Over 5 years	50,886,600.73	50,886,600.73	100.00	50,886,600.73	50,886,600.73	100.00
合計	Total	50,886,600.73	50,886,600.73	100.00	50,886,600.73	50,886,600.73	100.00

十五. 本公司財務報表主要項目註釋(續)

1. 應收賬款(續)

(3) 壞賬準備的情況

類別	Category	期初餘額	計提	本期變動金額			期末餘額
				收回或轉回	轉銷或核銷	其他變動	
		Opening balance	Provision	Recovery or reversal	Write-off or cancellation	Other changes	Closing balance
壞賬準備	Provision for bad debts	51,435,052.08		548,451.35			50,886,600.73
合計	Total	51,435,052.08		548,451.35			50,886,600.73

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

其中本期轉回或收回金額重要的壞賬準備：

Among them, the significant bad debt provision of amount recovered or reversed in the current period:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

單位名稱	Name	轉回原因	收回或轉回金額	收回方式
		Reason for collection	Amount collected or reversed	Way of collection
中建材(濮陽)光電材料有限公司	Puyang China National Building Materials Photovoltaic Materials Company Limited	收回 Recovery	548,451.35	貨幣資金 Monetary funds
合計	Total	/	548,451.35	/

十五. 本公司財務報表主要項目註釋(續)

1. 應收賬款(續)

(4) 按欠款方歸集的期末餘額前五名的應收賬款情況

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

1. Accounts receivable (Continued)

(4) Top five largest accounts receivable at the end of the period by the balance collected regarding the party in default

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

單位名稱	Name	應收賬款 期末餘額	佔應收賬款期末餘 額合計數的比例 Proportion in the total amount of Accounts receivable closing balance	壞賬準備 期末餘額 Closing balance of provision for bad debts
			receivable closing balance (%)	
單位一	Entity 1	57,031,896.36	27.09	
單位二	Entity 2	46,526,017.92	22.10	
單位三	Entity 3	30,518,614.57	14.50	
單位四	Entity 4	20,724,246.35	9.84	
單位五	Entity 5	4,822,929.88	2.29	
合計	Total	159,623,705.08	75.83	

十五. 本公司財務報表主要項目註釋(續)

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

2. 其他應收款

1. Other receivables

項目列示

Presentation by item

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
其他應收款	Other receivables	678,678,511.34	693,082,451.00
減：壞賬準備	Less: provision for bad debts	33,399,708.66	32,910,029.93
合計	Total	645,278,802.68	660,172,421.07

其他應收款

Other receivables

(1) 按賬齡披露

(1) Disclosure by ageing

 其他應收款按其入賬日期的賬齡
 分析如下：

Ageing analysis of other receivables by date of entry as follows:

 單位：元 幣種：人民幣
 Unit: Yuan Currency: RMB

賬齡	Aging	期末賬面餘額 Carrying amount at the end of the period	比例 Ratio (%)	期初賬面餘額 Carrying amount at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	627,515,414.20	92.46	659,100,651.07	95.10
1至2年	1 to 2 years	17,381,297.21	2.56	800,000.00	0.12
2至3年	2 to 3 years	1,200,000.00	0.18	1,200,000.00	0.17
3至4年	3 to 4 years	600,000.00	0.09		
4至5年	4 to 5 years				
5年以上	Over 5 years	31,981,799.93	4.71	31,981,799.93	4.61
合計	Total	678,678,511.34	100.00	693,082,451.00	100.00

十五. 本公司財務報表主要項目註釋(續)

2. 其他應收款(續)

其他應收款(續)

(2) 按款項性質分類

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

1. Other receivables (Continued)

Other receivables (Continued)

(2) By nature of amount

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

款項性質	Nature of amount	期末賬面餘額 Carrying amount at the end of the period	期初賬面餘額 Carrying amount at the beginning of the period
備用金、保證金、押金	Reserve, security deposit, deposit	453,420.53	104,891.91
應收子公司	Amounts due from subsidiaries	570,123,046.39	577,890,891.65
往來款	Current accounts	108,102,044.42	35,208,417.44
股權處置對價款	Consideration for disposal of equity interests		79,878,250.00
合計	Total	678,678,511.34	693,082,451.00

(3) 壞賬準備計提情況

(3) By provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

壞賬準備	Provision for bad debts	第一階段	第二階段	第三階段	合計
		Stage 1	Stage 2	Stage 3	
		未來12個月預期 信用損失	整個存續期 預期信用損失 (未發生 信用減值)	整個存續期 預期信用損失 (已發生 信用減值)	
		Next 12-month ECL	Lifetime ECL (non-credit- impaired)	Lifetime ECL (credit- impaired)	Total
2023年1月1日餘額	Balance as at 1 January 2023	88,230.00	840,000.00	31,981,799.93	32,910,029.93
2023年1月1日餘額 在本期	Balance as at 1 January 2023 in the current period				
- 轉入第二階段	- Transfer to Stage 2				
- 轉入第三階段	- Transfer to Stage 3				
- 轉回第二階段	- Transfer back to Stage 2				
- 轉回第一階段	- Transfer back to Stage 1				
本期計提	Provision for the period	69,678.73	420,000.00		489,678.73
2023年6月30日餘額	Balance as at 30 June 2023	157,908.73	1,260,000.00	31,981,799.93	33,399,708.66

十五. 本公司財務報表主要項目註釋(續)

2. 其他應收款(續)

其他應收款(續)

(4) 壞賬準備的情況

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

1. Other receivables (Continued)

Other receivables (Continued)

(4) Provision for bad debts

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

類別	Category	期初餘額	本期變動金額			期末餘額	
			計提	收回或轉回	轉銷或核銷		其他變動
		Opening balance	Provision	Recovery or reversal	Write-off or cancellation	Other changes	Closing balance
壞賬準備	Provision for bad debts	32,910,029.93	489,678.73				33,399,708.66
合計	Total	32,910,029.93	489,678.73				33,399,708.66

(5) 按欠款方歸集的期末餘額前五名的其他應收款情況

(5) The top five largest other receivables at the end of the period by the balance collected regarding the party in default

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

單位名稱	款項的性質	期末餘額	賬齡	佔其他應收款期末餘額合計數的比例	壞賬準備期末餘額
Name	Nature of amount	Closing balance	Aging	Proportion in total balance of other receivables at the end of the period (%)	Balance of provision for bad debts at the end of the period
單位一	往來款	210,458,841.25	1年以內	31.01	
Entity 1	Current accounts		Within 1 year		
單位二	往來款	138,000,000.00	1年以內	20.33	
Entity 2	Current accounts		Within 1 year		
單位三	往來款	100,032,424.35	1年以內、1-2年	14.74	
Entity 3	Current accounts		Within 1 year, 1 to 2 years		
單位四	往來款	89,448,800.00	1年以內	13.18	
Entity 4	Current accounts		Within 1 year		
單位五	往來款	66,315,700.00	1年以內	9.77	
Entity 5	Current accounts		Within 1 year		
合計	/	604,255,765.60	/	89.03	
Total					

十五. 本公司財務報表主要項目註釋(續)

3. 長期股權投資

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

3. Long-term equity investment

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目 Item	賬面餘額 Carrying amount	期末餘額	賬面價值 Book value	賬面餘額 Carrying amount	期初餘額	賬面價值 Book value
		減值準備 Provision for impairment			減值準備 Provision for impairment	
對子公司投資 Investment in subsidiaries	3,803,415,248.62		3,803,415,248.62	3,703,415,248.62		3,703,415,248.62
對聯營、合營企業投資 Investment in associates and joint ventures						
合計 Total	3,803,415,248.62		3,803,415,248.62	3,703,415,248.62		3,703,415,248.62

十五. 本公司財務報表主要項目註釋(續)

3. 長期股權投資(續)

(1) 對子公司投資

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

3. Long-term equity investment (Continued)

(1) Investment in subsidiaries

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

被投資單位	期初餘額	本期增加	本期減少	期末餘額	本期計提減值準備	減值準備期末餘額
Investee	Opening balance	Increase for the current period	Decrease for the current period	Closing balance	Provision for impairment for the current period	Balance of the provision for impairment at the end of the period
中建材(合肥)新能源有限公司 CNBM (Hefei) New Energy Company Limited*	975,180,001.59			975,180,001.59		
中國建材桐城新材料有限公司 CNBM (Tongcheng) New Energy Materials Company Limited*	1,039,788,106.76			1,039,788,106.76		
中建材(宜興)新能源有限公司 CNBM (Yixing) New Energy Resources Company Limited*	242,691,936.01			242,691,936.01		
秦皇島北方玻璃有限公司 Qinhuangdao North Glass Co., Ltd.	355,366,851.77			355,366,851.77		
凱盛(自貢)新能源有限公司 Triumph (Zi Gong) New Energy Resources Co., Ltd	300,000,000.00			300,000,000.00		
中建材(洛陽)新能源有限公司 CNBM (Luoyang) New Energy Resources Co., Ltd	400,000,000.00	100,000,000.00		500,000,000.00		
凱盛(漳州)新能源有限公司 Kaisheng (Zhangzhou) New Energy Co., Ltd.*	390,388,352.49			390,388,352.49		
合計 Total	3,703,415,248.62	100,000,000.00		3,803,415,248.62		

十五. 本公司財務報表主要項目註釋(續)

4. 營業收入和營業成本

(1) 營業收入和營業成本情況

項目 Item	本期發生額 Amount for current period		上期發生額 Amount for previous period	
	收入 Income	成本 Cost	收入 Income	成本 Cost
主營業務 Principal operations				
其他業務 Other operations	607,906,865.22	604,431,703.63	312,193,316.27	310,941,463.07
— 原材料、技術服務等 — Raw materials and technical services, etc.	607,906,865.22	604,431,703.63	312,193,316.27	310,941,463.07
合計 Total	607,906,865.22	604,431,703.63	312,193,316.27	310,941,463.07

(2) 合同產生的收入情況

不適用

(3) 履約義務的說明

本公司向客戶銷售玻璃產品通常相關銷售商品的合同中僅有交付商品一項履約義務，銷售產品的對價按照銷售合同中約定的固定價格或臨時定價安排確定。本公司在相關商品控制權轉移給客戶時確認收入。

同時，本公司根據交易對手的信用狀況相應採取預收或信用銷售的方式開展業務。

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

4. Operating revenue and operating costs

(1) Operating revenue and operating costs

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) Income generated from contracts

N/A

(3) Description of performance obligations

Generally, there is only one performance obligation in the contracts of sales of goods related to sales of glass products to customers by the Company, and the consideration for sales of products is determined according to the fixed price agreed in the sales contract or temporary pricing arrangement. The Company recognises revenue when the control over related goods is transferred to customers.

In addition, the Company carries out businesses by adopting the methods of advance receipt or credit sales according to the credit status of the counterparties.

十五. 本公司財務報表主要項目註釋(續)

4. 營業收入和營業成本(續)

(4) 分攤至剩餘履約義務的說明

本期營業收入按收入確認時間分類

收入確認時間	Timing of revenue recognition	主營業務收入 Revenue from principal operations	其他業務收入 Revenue from other operations
在某一時點確認	Recognition at a point of time		607,906,865.22
合計	Total		607,906,865.22

XV. Notes to Major Items of the Financial Statements of the Company (Continued)

4. Operating revenue and operating costs (Continued)

(4) Explanation about allocation to the remaining performance obligations

Operating revenue for the current period by time of revenue recognition

5. 投資收益

5. Investment income

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
成本法核算的長期股權投資收益	Income from long-term equity investment based on the cost method	70,334,253.05	50,255,523.68
處置長期股權投資產生的投資收益	Income from disposal of long-term equity investment		-195,303,598.10
處置債權投資取得的投資收益	Investment income from disposal of debt investments	11,315,700.00	
處置其他債權投資取得的投資收益	Investment income from disposal of other debt investments		
合計	Total	81,649,953.05	-145,048,074.42

十六. 補充資料

XVI. Supplementary Information

1. 當期非經常性損益明細表

1. Breakdown of non-recurring profit or loss for the period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	金額	說明
		Amount	Explanation
非流動資產處置損益	Profit/loss on disposal of non-current assets	-5,408.29	
計入當期損益的政府補助，但與公司正常經營業務密切相關，符合國家政策規定、按照一定標準定額或定量持續享受的政府補助除外	Government subsidies (except for the grants which are closely related to the Company's ordinary business and have the standard amount and quantities in accordance with the national standard) attributable to profits or losses for the period	107,154,228.48	
債務重組損益	Profit/loss from debt restructuring	11,999,572.64	
單獨進行減值測試的應收款項、合同資產減值準備轉回	Reversal of provision made for impairment of receivables and contract assets that are individually tested for impairment	163,769.00	
受託經營取得的託管費收入	Custody fee income from entrusted operation	2,264,150.94	
除上述各項之外的其他營業外收入和支出	Other non-operating income and expenses other than the aforesaid items	461,070.79	
其他符合非經常性損益定義的損益項目	Other profit or loss items within the meaning of non-recurring profit or loss	108,421.16	
減：所得稅影響額	Less: Effect of income taxation	-15,199,413.49	
少數股東權益影響額(稅後)	Amount of effect on minority interest (after tax)	-5,299,149.31	
合計	Total	101,647,241.92	

對公司根據《公開發行證券的公司信息披露解釋性公告第1號—非經常性損益》定義界定的「非經常性損益」項目，以及把《公開發行證券的公司信息披露解釋性公告第1號—非經常性損益》中列舉的「非經常性損益」項目界定為「經常性損益」項目，應說明原因。

An explanation shall be stated for the reasons of defining “non-recurring profit or loss” items by the Company in accordance with the definition in Explanatory Announcement No. 1 on Information Disclosure for Companies Offering Securities to the Public – Non-recurring Profit or Loss, and the reasons of defining the “non-recurring profit or loss” item as stated in Explanatory Announcement No. 1 on Information Disclosure for Companies Offering Securities to the Public – Non-recurring Profit or Loss as “recurring profit or loss” item.

不適用

N/A

十六. 補充資料(續)

XVI. Supplementary Information (Continued)

2. 淨資產收益率及每股收益

2. Return on net assets and earnings per share

報告期利潤	Profit for the reporting period	加權平均淨資產 收益率 Weighted average return on net assets (%)	每股收益 Earnings per share	
			基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於本公司普通股股東的淨利潤	Net profit attributable to holders of ordinary shares of the Company	3.00	0.20	0.20
扣除非經常性損益後歸屬於本公司普通股股東的淨利潤	Net profit attributable to holders of ordinary shares of the Company after deducting non-recurring profit or loss items	0.63	0.04	0.04

本淨資產收益率和每股收益計算表是本公司按照中國證券監督管理委員會頒佈的《公開發行證券公司信息披露編報規則第09號－淨資產收益率和每股收益的計算及披露》(2010年修訂)的有關規定而編製的。

基本每股收益以歸屬於本公司普通股股東的合併淨利潤除以本公司發行在外普通股的加權平均數計算，如下表：

The calculation of return on net assets and earnings per share was prepared by the Company in accordance with the relevant requirements of the “Compilation Rules for Information Disclosures by Companies that Offer Securities to the Public (No. 09) – Calculations and Disclosures for the Return on Net Assets and Earnings per Share” (as amended in 2010) issued by the China Securities Regulatory Commission.

Basic earnings per share are calculated by dividing consolidated net profit attributable to ordinary shareholders of the Company by the weighted average number of the outstanding ordinary shares of the Company as set out in the following table:

項目	Item	本期 Current period	同期 Corresponding period
歸屬於本公司普通股股東的淨利潤	Net profit attributable to ordinary shareholders of the Company	128,742,580.09	247,885,774.91
本公司發行在外普通股的加權平均數	The weighted average number of the outstanding ordinary shares of the Company	645,674,963.00	645,674,963.00
基本每股收益(元/股)	Basic earnings per share (RMB/share)	0.20	0.38

十六. 補充資料(續)

2. 淨資產收益率及每股收益(續)

普通股的加權平均數計算過程如下：

項目	Item	本期 Current period	同期 Corresponding period
期初已發行普通股股數	Number of ordinary shares issued at the beginning of the period	645,674,963.00	645,674,963.00
本公司發行在外普通股的加權平均數	Weighted average number of outstanding ordinary shares of the Company	645,674,963.00	645,674,963.00

3. 境內外會計準則下會計數據差異

不適用

XVI. Supplementary Information (Continued)

2. Return on net assets and earnings per share (Continued)

The weighted average number of ordinary shares is calculated as follows:

3. Discrepancies in accounting data between domestic and overseas accounting standards

N/A

董事長：謝軍

董事會批准報送日期：2023年8月30日

Chairman: Xie Jun

Reporting date as approved by the Board: 30 August 2023



凯盛新能源股份有限公司

Triumph New Energy Company Limited

(於中華人民共和國註冊成立之股份有限公司)

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

H 股股份代號 : 1108 H Share Stock Code: 1108
A 股股份代號 : 600876 A Share Stock Code: 600876