



重慶機電股份有限公司

CHONGQING MACHINERY & ELECTRIC CO., LTD.*

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

(於中華人民共和國註冊成立的股份有限公司)

Stock Code 股份代碼: 02722

2024 中期報告

INTERIM REPORT



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CORPORATE INFORMATION

公司資料

董事

執行董事

岳相軍先生

非執行董事

符義紅先生

朱 穎女士

竇 波先生

蔡志濱先生

獨立非執行董事

盧華威先生

任曉常先生

劉 偉先生

柯 瑞先生 (於2024年6月12日獲委任)

監事

孫文廣先生 (主席)

王海兵先生

曹興權先生 (於2024年6月12日獲委任)

段 煉先生

李方忠先生

董事會轄下委員會

審核與風險管理委員會成員

盧華威先生 (主席)

劉 偉先生

柯 瑞先生 (於2024年6月12日獲委任)

竇 波先生

DIRECTORS

Executive Directors

Mr. Yue Xiangjun

Non-executive Directors

Mr. Fu Yihong

Ms. Zhu Ying

Mr. Dou Bo

Mr. Cai Zhibin

Independent Non-executive Directors

Mr. Lo Wah Wai

Mr. Ren Xiaochang

Mr. Liu Wei

Mr. Ke Rui (appointed on 12 June 2024)

SUPERVISORS

Mr. Sun Wenguang (Chairman)

Mr. Wang Haibing

Mr. Cao Xingquan (appointed on 12 June 2024)

Mr. Duan Lian

Mr. Li Fangzhong

COMMITTEES UNDER BOARD OF DIRECTORS

Members of the Audit and Risk Management Committee

Mr. Lo Wah Wai (Chairman)

Mr. Liu Wei

Mr. Ke Rui (appointed on 12 June 2024)

Mr. Dou Bo

薪酬委員會成員

任曉常先生(主席)
盧華威先生
柯 瑞先生(於2024年6月12日獲委任)
符義紅先生

提名委員會成員

任曉常先生
劉 偉先生
柯 瑞先生(於2024年6月12日獲委任)

戰略委員會成員

岳相軍先生
秦少波先生
符義紅先生
朱 穎女士
任曉常先生
劉 偉先生
柯 瑞先生

法定代表人

岳相軍先生(暫代)

公司秘書

趙凱珊女士(執業律師)

合資格會計師

甘俊英先生(註冊會計師)

Members of the Remuneration Committee

Mr. Ren Xiaochang (*Chairman*)
Mr. Lo Wah Wai
Mr. Ke Rui (*appointed on 12 June 2024*)
Mr. Fu Yihong

Members of the Nomination Committee

Mr. Ren Xiaochang
Mr. Liu Wei
Mr. Ke Rui (*appointed on 12 June 2024*)

Members of the Strategy Committee

Mr. Yue Xiangjun
Mr. Qin Shaobo
Mr. Fu Yihong
Ms. Zhu Ying
Mr. Ren Xiaochang
Mr. Liu Wei
Mr. Ke Rui

LEGAL REPRESENTATIVE

Mr. Yue Xiangjun (*acting as an interim*)

COMPANY SECRETARY

Ms. Chiu Hoi Shan (*Practicing Solicitor*)

QUALIFIED ACCOUNTANT

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



CORPORATE INFORMATION

公司資料

授權代表及聯絡數據

岳相軍先生
中國重慶市
北部新區
黃山大道中段60號
郵編：401123
電話：(86) 023-63075721

趙凱珊女士
香港中環
德輔道中61號
華人銀行大廈
12樓1204-06室
電話：852-2155 4820

替任授權代表及聯絡數據

盧華威先生
香港灣仔
港灣道6-8號
瑞安中心33樓
電話：852-28022191

註冊辦事處

中國重慶市
北部新區
黃山大道中段60號

AUTHORIZED REPRESENTATIVES AND CONTACT INFORMATION

Mr. Yue Xiangjun
No. 60 Middle Section of Huangshan Avenue,
New Northern Zone
Chongqing City, the PRC
Postal code: 401123
Tel.: (86) 023-63075721

Ms. Chiu Hoi Shan
Room 1204-06, 12th Floor,
The Chinese Bank Building,
61 Des Voeux Road Central,
Central, Hong Kong
Tel.: 852-2155 4820

ALTERNATE AUTHORIZED REPRESENTATIVE AND CONTACT INFORMATION

Mr. Lo Wah Wai
33rd Floor, Shui On Centre,
No. 6-8 Harbour Road,
Wanchai, Hong Kong
Tel.: 852-28022191

REGISTERED OFFICE

No. 60 Middle Section of Huangshan Avenue,
New Northern Zone
Chongqing City, the PRC

香港證券登記處

香港中央證券登記有限公司
香港灣仔
皇后大道東183號
合和中心17樓
1712-1716號舖

核數師

信永中和會計師事務所(特殊普通合伙)
北京市東城區朝陽門
北大街8號
富華大廈A座9層

法律顧問

趙凱珊律師行(香港法律)
重慶靜昇律師事務所(中國法律)

香港主要營業地址

香港中環
德輔道中61號
華人銀行大廈
1204-06室

公司網址

www.chinacqme.com

HONG KONG SHARE REGISTRAR

Computershare Hong Kong Investor Services Limited
Shops 1712-1716,
17th Floor, Hopewell Centre,
183 Queen's Road East,
Wanchai, Hong Kong

AUDITORS

ShineWing Certified Public Accountants *LLP*
9th Floor, Block A, Fuhua Mansion,
No. 8 Chaoyangmen Beidajie,
Dongcheng District, Beijing

LEGAL ADVISOR

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

PRINCIPAL PLACE OF BUSINESS IN HONG KONG

Room 1204-06,
The Chinese Bank Building,
61 Des Voeux Road Central,
Central, Hong Kong

WEBSITE OF THE COMPANY

www.chinacqme.com



CORPORATE INFORMATION 公司資料

主要往來銀行

中國招商銀行
重慶上清寺支行
中國重慶市渝中區
中山三路162號
中安國際大廈1樓

PRINCIPAL BANKER

China Merchants Bank
Chongqing Shangqingsi Sub-branch
1st Floor, Zhong-an International Building,
No.162 Zhongshan Third Road,
Yuzhong District, Chongqing City, the PRC

股份資料

上市地點

香港聯合交易所有限公司(「聯交所」)

SHARE INFORMATION

Listing Place

The Stock Exchange of Hong Kong Limited (the “Stock Exchange”)

股份編號

02722

Stock Code

02722

財務年結日期

十二月三十一日

FINANCIAL YEAR END

31 December

RESULTS HIGHLIGHTS

業績摘要

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

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

- 截至二零二四年六月三十日止六個月期間，本集團營業額達約人民幣4,225.7百萬元，比去年同期上升約8.7%。
- Revenue of the Group for the six months ended 30 June 2024 amounted to approximately RMB4,225.7 million, representing an increase of approximately 8.7% from the corresponding period of last year.
- 截至二零二四年六月三十日止六個月期間，本集團毛利達約人民幣744.0百萬元，比去年同期上升約1.5%。
- Gross profit of the Group for the six months ended 30 June 2024 amounted to approximately RMB744.0 million, representing an increase of approximately 1.5% from the corresponding period of last year.
- 截至二零二四年六月三十日止六個月期間，本公司股東應佔利潤達約人民幣270.1百萬元，比去年同期上升約48.5%。
- Profit attributable to the shareholders of the Company for the six months ended 30 June 2024 amounted to approximately RMB270.1 million, representing an increase of approximately 48.5% from the corresponding period of last year.
- 截至二零二四年六月三十日止六個月期間，每股基本盈利達約人民幣0.07元，比去年同期上升約48.5%。
- Basic earnings per share for the six months ended 30 June 2024 amounted to approximately RMB0.07, representing an increase of approximately 48.5% from the corresponding period of last year.
- 截至二零二四年六月三十日止六個月期間，每股淨資產約人民幣2.29元，比去年同期上升4.1%。
- Net assets per share for the six months ended 30 June 2024 amounted to approximately RMB2.29, representing an increase of 4.1% from the corresponding period of last year.

CHAIRMAN'S STATEMENT

董事長報告

致各位股東：

本公司董事會宣佈本集團截至二零二四年六月三十日止六個月（「本期間」）的中期業績。本集團之中期業績未經審計，但經審核與風險管理委員會及本公司核數師信永中和會計師事務所（特殊普通合伙）審閱。

一、上半年國際國內形勢回顧

上半年，全球經濟復蘇進程仍然充滿挑戰，不同經濟體增長呈現不同復蘇力度。美國經濟保持較強韌性，整體向軟著陸方向運行；歐洲通脹受益於供給改善，復蘇雖緩但貨幣寬鬆在路上；日本經濟繼續保持溫和復蘇，但日元貶值壓力讓經濟喜憂參半；其他新興市場在經濟轉型升級等因素推動下，具有較強增長潛力。另外，全球製造業步入復蘇，各國產業政策持續發力，全球投資機會涌現。今年以來，中國政府引領新一輪產業和技術革命，全面更新了傳統產業政策，展現了新內涵，形成政府與市場多維互補的耦合模式，積極推動數字技術和人工智能的發展新機遇。同時，加大宏觀調控力度，強化逆周期調節，積極的財政政策適度加力提質，穩健的貨幣政策靈活精準，資本市場改革深化，地產政策加碼，出口增長好於預期等，一定程度鞏

Dear shareholders,

The board of directors (the "Board") of the Company announces the interim results of the Group for the six months ended 30 June 2024 (the "Period"). The Group's interim results have not been audited but have been reviewed by the audit and risk management committee and the Company's auditor, ShineWing Certified Public Accountants LLP.

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

In the first half of the year, the recovery process of global economy was still faced with challenges, and different economies showed varying degrees of recovery. The U.S. economy remained quite resilient, generally moving towards a soft landing; inflation in Europe benefited from improved supply, with slow recovery but on-going monetary easing; Japan's economy continued to recover moderately, with the pressure of yen depreciation bringing mixed results; and other emerging markets, driven by factors such as economic transformation and upgrading, had strong growth potential. Additionally, the global manufacturing sector was entering a recovery phase, with various countries continuously strengthening their industrial policies and global investment opportunities emerging. Since the beginning of this year, the Chinese government has led a new wave of industrial and technological revolution, comprehensively updated traditional industrial policies, showcased new connotations, and formed a multi-dimensional complementary coupling model between the government and the market, actively promoting new opportunities for the development of digital technology and artificial intelligence. At the same time, increasing the intensity of macro-control, strengthening counter-cyclical adjustments, moderately enhancing and improving the quality of proactive fiscal policies, making prudent monetary policies more flexible

固和增強了經濟回升向好態勢，但仍面臨有效需求不足、社會預期偏弱等挑戰，經濟下行壓力猶在。上半年，GDP同比增長5%。

二、上半年本集團運營回顧

上半年，本集團克服國內有效需求不足、製造業景氣水平回落、市場信心偏弱等不利因素影響，積極融入新發展格局，圍繞綠色低碳轉型、創新驅動發展等重大國家戰略，積極把握成渝雙城經濟圈、西部陸海新通道，以及重慶市打造「33618」現代製造業集群體系等機遇，打破原有產業界限，融合創新發展平台，加快推進傳統產業結構調整、轉型升級和數字化賦能，開展重大技術裝備科技攻關和創新成果產業化應用，提升產品附加價值和市場競爭力，不斷向價值鏈高端邁進。同時，本集團在市場拓展、品牌建設、研發創新、風險管理、吸引人才和可持續發展戰略等各方面繼續優化，提質創效，高質發展，增強科技應用和核心競爭力，為全面完成董事會下達的年度目標奠定了基礎。

and precise, deepening capital market reforms, intensifying real estate policies and better-than-expected export growth, have to some extent consolidated and enhanced the positive trend of economic recovery. However, challenges such as insufficient effective demand and weak social expectations remained, and the pressure of economic downturn persisted. In the first half of the year, GDP grew by 5% year-on-year.

II. OPERATIONAL REVIEW OF THE GROUP IN THE FIRST HALF OF THE YEAR

In the first half of the year, the Group overcame adverse factors such as insufficient effective domestic demand, a decline in the manufacturing industry, and weak market confidence. Actively integrating into the new development pattern, focusing on major national strategies such as green and low-carbon transformation and innovation-driven development, the Group seized opportunities like the Chengdu-Chongqing Economic Circle, the new land and sea corridors in the western region and Chongqing's modern manufacturing cluster system of "33618". By breaking down traditional industry boundaries and integrating innovative development platforms, the Group accelerated the adjustment, transformation, upgrading and digital empowerment of traditional industries, carried out research on major technological equipment and industrialization applications of innovation achievements to enhance product added value and market competitiveness, continuously moving towards the high end of the value chain. Simultaneously, the Group continued to optimize in various aspects such as market expansion, brand building, R&D innovation, risk management, talent attraction and sustainable development strategy, improve quality and create efficiency and promote high-quality development. The scientific and technological applications and core competitiveness of the Group have been improved, laying the foundation for the comprehensive completion of the annual goals set by the Board.

三、下半年國際國內形勢展望

下半年，隨著全球通脹壓力逐步緩解，全球經濟增速分化有望改善，經濟復蘇將處於溫和修復軌道中，全球降息周期可能開啓，或將呈現「錯位階梯式」降息。由於全球產業鏈重構影響延續，全球貨幣政策可能進一步寬鬆，驅動全球製造業復蘇的因素仍在。但地緣政治的高度不確定性持續衝擊全球經濟活動，逆全球化抬頭並伴隨一定程度的「區域化」演變趨勢等因素，都將給艱難復蘇的全球經濟帶來負面影響。由於國內地產周期、人口周期以及債務周期均處於新階段，宏觀經濟關鍵因素的改善緩慢，經濟形勢嚴峻極需強力政策支持。下半年，中國政府將完整準確全面貫徹新發展理念，堅持穩中求進工作總基調，積極擴大國內需求，因地制宜發展新質生產力，加快培育外貿新動能，著力推動高質量發展，進一步推動和謀劃全面深化改革，預計下半年中國經濟仍將處於持續企穩回升的通道中。

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

In the second half of the year, with the gradual easing of global inflationary pressures, the differentiation in global economic growth is expected to improve, and the economic recovery will be on a moderate track. A global rate-cutting cycle may begin, potentially showing a “staggered step-down” pattern. Affected by the continued impact of the restructuring of the global industrial chain, global monetary policies may further ease, and the factors driving the recovery of global manufacturing may remain. However, the high level of geopolitical uncertainty continues to impact global economic activities. The rise of anti-globalization and the trend towards a certain degree of “regionalization” will negatively affect the already struggling global economy. Due to the new stages of the domestic real estate cycle, population cycle, and debt cycle, the improvement of key macroeconomic factors has been slow. The economic situation is severe and urgently requires strong policy support. In the second half of the year, the Chinese government will fully, accurately and comprehensively implement the new development concept, adhere to the general work principle of seeking progress while maintaining stability, actively expand domestic demand, develop new quality productivity according to local conditions, accelerate the cultivation of new momentum in foreign trade, and focus on promoting high-quality development, which will further push and plan for comprehensive deepening of reforms. It is expected that China's economy will continue to stabilize and recover in the second half of the year.

四、下半年發展策略及重點工作

本集團下半年的發展策略：

下半年，本集團將聚焦重慶構建現代製造業集群體系重要發展機遇，以提質增效新三年改革發展行動方案為指引，大力推進「三攻堅一盤活」改革攻堅，圍繞公司董事會年初下達各項目標任務，積極作為、履職盡責，在產業發展、創新驅動、資本運作、風險管控以及公司治理方面等抓出成效，推進本集團高質量發展，全面做好下半年重點工作：

IV. DEVELOPMENT STRATEGIES AND WORK PRIORITIES OF THE GROUP FOR THE SECOND HALF OF THE YEAR

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

In the second half of the year, the Group will focus on the important development opportunities of building a modern manufacturing cluster system in Chongqing. Guided by the new three-year reform and development action plan for quality improvement and efficiency enhancement, the Group will vigorously promote the reform initiative of "three reforms and one revitalization". Centering on the various goals and tasks assigned by the Board of the Company at the beginning of the year, the Group will take proactive actions and perform its duties with due diligence, achieving results in aspects such as industrial development, innovation drive, capital operation, risk control and corporate governance, so as to advance the high-quality development of the Group and comprehensively and properly complete the work priorities in the second half of the year:



CHAIRMAN'S STATEMENT 董事長報告

下半年重點工作：

(一) 統籌內外兼修，提升創現能力

一是國內外市場兩手抓，緊跟行業頭部優質客戶，集中優勢資源全力攻堅提升市場份額。持續優化機電商城建設，做好產品線上推廣及交易。加強大營銷戰略布點，發揮資源協同效應，抓住海外出口機遇，積極開拓中東、南亞、東南亞國際市場。二是持續強化精益管理，推動經營質效提升。通過專業機構問診把脈，精準識別問題點，明確精益改善方向，持續推動企業價值創造。加快數智採購平台升級，持續優化供應鏈產業結構，降低附屬公司採購成本，擴展和完善分析應用，打造全業務鏈分析平台。積極推廣應用綠色節能技術，降低能耗和污染物排放，提高材料利用率和單位能源資源產出效率，推動綠色發展。三是5C價值管理驅動公司價值提升。增收節支提高盈利能力，應收盡收壓降應收賬款。全面統籌融資佈局，加快司庫建設，持續提升資金籌集及管理 ability。持續優化資本結構，做好資產配置，保障項目落地。

Work priorities for the second half of the year:

(I) Enhance cash generation capacity via internal and external improvement

First, the Group will focus on both domestic and international markets, closely follow top-quality clients in the industry, and concentrate its advantageous resources to fully strive to increase market share. The Group will further the optimization of the construction of the electromechanical mall, and carry out online promotion and transactions of products. The Group will strengthen the strategic marketing layout, leverage resource synergies, seize overseas export opportunities, and actively explore international markets in the Middle East, South Asia and Southeast Asia. Second, the Group will continue to strengthen lean management, promote the improvement of operational quality and efficiency, accurately identify problem points through professional institutions' diagnosis, clarify the directions for lean improvement, and continuously promote enterprise value creation. The Group will accelerate the upgrading of the digital procurement platform, continuously optimize the industrial structure of supply chain, reduce the procurement costs of subsidiaries, expand and improve analytical applications, and build a comprehensive analysis platform of business chain. The Group will actively promote the application of green and energy-saving technologies, reduce energy consumption and pollutant emissions, improve material utilization and unit energy resource output efficiency, and drive green development. Third, the Group will drive the Company's value enhancement through 5C value management, increase revenue and reduce expenses to improve profitability, collect all receivables to reduce accounts receivable, comprehensively coordinate the financing layout, speed up the construction of the treasury, and continuously enhance the ability to raise and manage funds. The Group will continually optimize capital structure, manage asset allocation well, and ensure project implementation.

(二) 持續創新驅動，強化核心競爭力

一是緊密圍繞風光、氫能等清潔能源領域，深入開展相關產業鏈研究分析，推動產業鏈優化，補鏈延鏈強鏈。二是圍繞新技術、新產品、新工藝、新材料研發和應用，加快落實創新體系戰略佈局。通過建立創新激勵機制，搭建技術協同、產業發展研究及技術創新平台，促進創新資源協同共享及項目落地、成果轉換，提升核心競爭力和可持續發展能力。三是加速數字化轉型，持續推進IoT(物聯網)平台、仿真設計平台、數據中心等公共能力平台建設，為數據驅動決策奠定堅實基礎；持續推進供應鏈金融服務平台、項目管理及HSE等運營管理系統建設，有效支撐價值管理體系的實踐應用、數據應用與業務協同深化，為產業升級注入強勁動力。

(II) Continue to drive innovation and strengthen core competitiveness

First, the Group will closely focus on the clean energy fields such as wind and solar energy and hydrogen energy, conduct in-depth research and analysis of the related industrial chain, and promote the optimization, supplementation, extension and strengthening of the industrial chain. Second, the Group will focus on the research and application of new technologies, new products, new processes, and new materials to accelerate the implementation of the strategic layout of the innovation system. By establishing an innovation incentive mechanism, setting up a platform for technological collaboration, industrial development research and technological innovation, the Group aims to promote the collaborative sharing of innovation resources, facilitate project implementation and results transformation, and enhance core competitiveness and sustainable development capability. Third, the Group will accelerate digital transformation, continuously promote the construction of public capability platforms such as IoT (Internet of Things) platforms, simulation design platforms and data centers, to lay a solid foundation for data-driven decision-making; continuously promote the construction of operation management systems such as financial service platforms for the supply chain, project management and HSE, to effectively support the practical application of the value management system, data application and deepening of business collaboration, injecting strong momentum into industrial upgrading.

(三) 深化改革攻堅，推進提質進階。

一是強化資本運作。推進風電葉片、風光資源板塊股權融資；篩選在產業鏈上與本集團核心業務有較強協同效應的優質目標公司，積極挖掘外延式擴張的機會。二是深化附屬公司改革。貫徹落實重慶市政府「三攻堅一盤活」（即國企改革、園區開發區改革、政企分離改革攻堅和盤活國資）方案；三是抓實領導人員任期制契約化管理，完善短期經營效益與長期可持續發展相結合的考評體系，優化高層次人才考核分配，分類施策。加強選人用人與存量人才整合培養工作，構建技術雙管人才孵化平台和共享共用機制。引入團隊績效、正態分佈等機制，進一步完善市場化考核激勵約束機制。

(III) Deepen the reform and promote quality improvement and advancement

First, the Group will strengthen capital operation. The Group will promote equity financing for wind power blades and wind-solar resource segments; select high-quality target companies in the industry chain that have strong synergy with the Group's core business, and actively explore opportunities for external expansion. Second, the Group will deepen the reform of subsidiary companies. The Group will fully implement the plan of the Chongqing Municipal Government on "three reforms and one revitalization" (i.e. reform of state-owned enterprises, reform of park development zone, reform of separation of government and enterprise, and revitalization of state-owned assets). Third, the Group will ensure that the contract management system for leaders' terms is in place, improve the evaluation system that combines short-term business performance with long-term sustainable development, optimize the assessment and allocation of high-level talents, and adopt classified measures. The Group will strengthen the selection and appointment of appropriate talents and integration and training of existing talents, and build an incubation platform and sharing mechanism for technical talents and dual-management talents, as well as introduce mechanisms such as team performance and normal distribution to further improve the market-oriented assessment and incentive constraint mechanism.

(四) 築牢風控防線，服務高質量發展

一是堅持「減存量、遏增量、識變量」，適時開展內控評價，強化風險排查及應對，不斷增強防範化解重大風險能力。二是落實「合規提升年」工作方案，強化法務管理，堅持依法治企和依法維權，築牢依法合規經營防線。三是扎實開展監審工作，圍繞重點領域、關鍵環節、重要崗位等開展專項監督檢查，促進企業提升管理質效。四是持續深化HSE管理，通過信息化手段，強化對附屬公司縱深管理，進一步夯實企業安全管理基礎，杜絕較大及以上安全生產、環境保護、職業健康事故發生。

(IV) Strengthen the risk control and serve high-quality development

First, the Group will adhere to the principles of “reducing stock, restraining increment and identifying variables”, timely conduct internal control evaluations, strengthen risk investigation and response, and continuously enhance the ability to prevent and mitigate major risks. Second, the Group will implement the work plan named “compliance enhancement year”, strengthen legal management, adhere to corporate governance and rights protection according to laws, and build a solid defense line for lawful and compliant operations. Third, the Group will solidly carry out supervision and audit work, focusing on key areas, critical links, and important positions, to conduct specialized supervision and inspection, promoting the improvement of management quality and efficiency. Fourth, the Group will continue to deepen HSE management, strengthen in-depth management of subsidiaries through information technology, further solidify the foundation of enterprise safety management, and prevent significant accidents in safety production, environmental protection and occupational health.

(五) 優化公司治理，賦能健康發展

一是按照新《公司法》要求，進一步優化和完善公司章程、制度和議事規則，切實發揮公司治理在上市公司高質量發展中的核心作用。二是自覺遵守法律法規和監管要求，嚴格信息披露。三是結合最新ESG監管要求，通過持續培訓規範公司各項可持續信息披露標準，提升ESG整體表現。四是持續做好投資者關係管理，與投資機構、中介機構等資本市場主體建立多層次、多渠道互動機制，增強投資者對公司戰略和長期價值認同感。

(V) Optimize corporate governance to empower healthy development

First, in accordance with the requirements of the new Company Law, the Group will further optimize the Articles of Association, systems and rules of procedure, bringing into play the core role of corporate governance in the high-quality development of listed companies. Second, the Group will consciously abide by laws, regulations, and regulatory requirements, and strictly disclose information. Third, the Group will, in line with the latest ESG regulatory requirements, standardize various sustainable information disclosure standards through continuous training to enhance overall ESG performance. Fourth, the Group will continue to manage investor relations well, establish multi-level and multi-channel interaction mechanisms with investment institutions, intermediaries, and other capital market entities, and enhance investors' sense of recognition of the Company's strategy and long-term value.

總結

本集團將堅定信心，全面落實「五個重塑」(即功能重塑、戰略重塑、價值重塑、組織重塑、文化重塑)工作要求，優化資源配置，提高精益管理水平，加快產業轉型升級，培育和鞏固核心產業，推動商業計劃和行動計劃落實到位，全力以赴完成全年目標任務。

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

執行董事 暫代董事長
岳相軍

中國•重慶
二零二四年八月二十一日

CONCLUSION

The Group will firmly and fully implement the work requirements of “five reshaping” (i.e. functional reshaping, strategic reshaping, value reshaping, organizational reshaping and cultural reshaping), optimize resource allocation, improve lean management, promote industrial transformation and upgrading, cultivate and consolidate core industries, and ensure the implementation of business plans and action plans, striving to achieve the annual objectives and tasks.

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

Yue Xiangjun
Executive Director and Acting Chairman

Chongqing, the PRC
21 August 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

管理層討論及分析

業務表現

下表載列於所示期間本集團主要業務經營分部應佔收入、毛利及分部業績：

BUSINESS PERFORMANCE

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

	收入		毛利		分部業績	
	Revenue		Gross Profit		Segment Results	
	截至六月三十日止期間 Period ended 30 June		截至六月三十日止期間 Period ended 30 June		截至六月三十日止期間 Period ended 30 June	
	二零二四年 2024	二零二三年 2023	二零二四年 2024	二零二三年 2023	二零二四年 2024	二零二三年 2023
(人民幣百萬元，百分比除外) (RMB in millions, except for percentage)						
清潔能源裝備業務	Clean energy equipment business					
通用機械(註1)	1,118.6	1,091.4	324.5	308.6	128.3	98.6
風電葉片	1,119.1	1,055.8	133.1	140.6	32.8	30.3
電線電纜	993.6	910.8	118.2	111.0	40.9	47.8
其他產品(註2)	128.1	143.0	(18.1)	6.1	(157.2)	(78.1)
合共	3,359.4	3,201.0	557.7	566.3	44.8	98.6
佔總額百分比	79.5%	82.3%	74.9%	77.3%	13.5%	41.7%
高端智能裝備業務	High-end smart equipment business					
智能機床	403.2	353.7	107.8	96.5	41.4	(31.9)
智能製造	284.4	183.5	40.4	31.9	3.4	0.9
其他產品(註2)	143.3	117.8	12.3	10.8	(6.8)	(6.5)
合共	830.9	655.0	160.5	139.2	38.0	(37.5)
佔總額百分比	19.7%	16.9%	21.6%	19.0%	11.4%	(15.9%)
工業服務業務	Industrial services business					
金融	25.6	28.9	22.7	24.7	28.9	26.6
貿易	1.8	1.9	1.3	1.0	(0.5)	(0.4)
其他服務	7.4	1.7	1.2	1.0	(3.6)	(3.4)
合共	34.8	32.5	25.2	26.7	24.8	22.8
佔總額百分比	0.8%	0.8%	3.4%	3.6%	7.5%	9.7%
總部	Headquarters					
合共	0.6	0.5	0.6	0.5	224.1	152.5
佔總額百分比	—%	—%	0.1%	0.1%	67.6%	64.5%
總計	Total					
	4,225.7	3,889.0	744.0	732.7	331.7	236.4

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

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

註2—本集團將水力發電設備、轉向系統業務在分部其他產品表述。

Note 2 – The Group grouped hydroelectric generation equipment and steering systems businesses into other products.

業務回顧與展望

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

二零二四年上半年，本集團清潔能源裝備板塊把握市場機遇，風電葉片業務緊跟行業葉型調整趨勢，不斷優化客戶結構，市場佔有率得到提升；電線電纜及材料業務獲得央地國企、行業龍頭等大客戶項目合作訂單約人民幣300百萬元；工業泵業務在鋼鋁融合產業項目上獲得歷史上氧化鋁最大訂單約人民幣149百萬元；工業風機業務深耕節能改造和軌道工程領域，製冷壓縮機產品新增訂單人民幣308百萬元，同比增長81%，首次實現磁懸浮熱泵機組訂單超人民幣16百萬元；氣體壓縮機業務首次實現中能建風光電制氫壓縮機項目訂單，實現風光電制氫壓縮機領域的首台套突破；水力發電設備業務海外市場持續發力，上半年海外訂單突破人民幣253百萬元，訂單質量持續提升；大馬力發動機業務獲得南美洲應急電源電站項目約人民幣100百萬元，為全面拓展海外市場打下堅實基礎。上半年，該板塊除工業風機業務因鋼鐵、水泥等行業調整訂單下降，導致規模下降外，其餘附屬公司均較同期實現較好增長。該板塊整體營業收入約人民幣3,359.4百萬元，同比增長約4.9%。

BUSINESS REVIEW AND OUTLOOK

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

In the first half of 2024, the Group's clean energy equipment segment seized market opportunities. The wind power blade business closely followed blade type adjustment trends in the industry, continuously optimized customer structure, and increased market share. The electrical wires and cables and materials business secured cooperation orders from major customers such as central and local state-owned enterprises and industry leaders, totaling approximately RMB300 million. The industrial pump business obtained the largest alumina order in its history, worth approximately RMB149 million, in the steel-aluminum integration industry project. The industrial blower business deeply cultivated the energy-saving renovation and rail engineering fields, with new orders for refrigeration compressor products amounting to RMB308 million, representing a year-on-year increase of 81%, and the magnetic levitation heat pump unit orders exceeded RMB16 million for the first time. The gas compressor business secured its first order for the wind-solar hydrogen production compressor project from the China Energy Construction, marking a breakthrough in the wind-solar hydrogen production compressor field. The hydroelectric generation equipment business continued to exert efforts in overseas markets, with overseas orders exceeding RMB253 million in the first half of the year, and the quality of orders continuously improved. The high-horsepower engines business secured an emergency power station project in South America worth approximately RMB100 million, laying a solid foundation for comprehensive expansion into overseas markets. In the first half of the year, apart from the industrial blower business which saw a decline in order deliveries due to adjustments in the steel and cement industries, leading to a decrease in scale, other subsidiaries all achieved better growth compared to the same period. The overall operating income of this segment reached approximately RMB3,359.4 million, representing an increase of approximately 4.9% year-on-year.



MANAGEMENT'S DISCUSSION AND ANALYSIS

管理層討論及分析

在本期間，清潔能源裝備經營分部的毛利約人民幣557.7百萬元，較去年同期約人民幣566.3百萬元，減少約人民幣8.6百萬元，減幅約1.5%。截至二零二四年六月三十日止，清潔能源裝備經營分部的業績盈利約人民幣44.8百萬元，較去年同期約人民幣98.6百萬元，減少約人民幣53.8百萬元或約54.6%，主要是水力發電業務及非經常性收益減少所致。

上半年，工業泵業務獲批國家級製造業單項冠軍企業，在國務院國資委二零二三年度科改評估工作中獲評「標杆」，第四代核用主泵完成工程樣機開發，大流量高溫礦漿泵完成研發及安裝；風電葉片業務成功獲批「國家企業技術中心」，實現112米級新產品試製及小批量生產，完成115米級超大型海上風電葉片樣片試製及首套生產；工業風機業務風光制氫合成氨用製冷壓縮機完成研製；氣體壓縮機業務新能源與新型儲能領域往復式壓縮機裝配車間被認定為重慶市數字化車間。上半年，該板塊新獲發明專利21項。

During the Period, the gross profit of the clean energy equipment operating segment was approximately RMB557.7 million, representing a decrease of approximately RMB8.6 million or approximately 1.5% as compared with approximately RMB566.3 million for the same period of last year. As of 30 June 2024, the profit of the clean energy equipment operating segment was approximately RMB44.8 million, representing a decrease of approximately RMB53.8 million or approximately 54.6% as compared with approximately RMB98.6 million for the same period of last year, which was mainly due to the decrease in income from hydroelectric generation business and non-recurring income.

In the first half of the year, the industrial pump business was approved as a national manufacturing single champion enterprise and was rated as a “benchmark” in the 2023 annual scientific reform evaluation by the State-owned Assets Supervision and Administration Commission of the State Council. The development of the engineering prototype for the fourth-generation nuclear main pump was completed, and the research and development for, as well as the installation of, the high-flow and high-temperature slurry pump was completed. The wind power blade business successfully obtained approval for the “National Enterprise Technology Center”, achieving trial production and small batch production of new 112-meter-class products, and completed the trial production and first set production of 115-meter-class ultra-large offshore wind power blade samples. The industrial blower business completed the research and development of refrigeration compressors for hydrogen production and ammonia synthesis through wind and solar power. The gas compressor business's reciprocating compressor assembly workshop in the new energy and new energy storage field was recognized as a digital workshop by Chongqing. In the first half of the year, this segment has 21 newly granted invention patents.

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

下半年，工業泵業務將依托現有產品優勢，把握出口市場契機，持續深耕海外市場，繼續拓展水利市場，打造新的增長點；風電葉片業務持續推進海陸葉片跨界平台設計，進一步提高產線與客戶需求匹配度，提升市場份額；電線電纜業務持續加強與央國企及大客戶合作，加快走出去步伐；氣體壓縮機業務加強對低溫壓縮機、70Mpa高壓壓縮機等新產品市場推廣力度，加大對油氣、生物質油及風光電制氫等新興市場拓展力度，打造新的業務增量；工業風機業務順應市場趨勢，堅持進口替代和高端差異化的競爭策略，提高傳統優勢產品在中高端市場競爭力；水力發電機組業務深挖工業服務市場，提升後服務市場佔比，持續改善毛利水平。預計該板塊全年實現平穩增長。

此外，重慶康明斯發動機有限公司（「重慶康明斯」）為本公司所屬合營企業，主營生產大馬力柴油發動機。上半年，重慶康明斯持續加快新產品、新市場拓展，Q60發動機已經批量投放市場；大馬力燃氣發動機成功下線並獲取訂單；甲醇發動機點火成功；礦山、油氣田等細分市場的新產品正在穩步開發；電控船用發動機市場反饋良好，QSK19、QSK38新平台電控發動機市場訂單增長較好，帶動經營業績實現大幅增長。預計下半年該業務經營業績將持續保持較好增長。

In the second half of the year, the industrial pump business will leverage existing product advantages to seize export market opportunities, continue to deepen its presence in overseas markets, and further expand the water conservancy market to create new growth points. The wind power blade business will continue to advance the cross-platform design of onshore and offshore blades, further enhancing the alignment of production lines with customer needs and increasing market share. The electrical wires and cables business will continue to strengthen cooperation with central state-owned enterprises and major clients, accelerating its pace of going global. The gas compressor business will intensify market promotion efforts for new products such as low-temperature compressors and 70Mpa high-pressure compressors, and increase efforts to expand into emerging markets such as oil and gas, biomass oil, and hydrogen production from wind and solar power, creating new business growth. The industrial blower business will follow market trends, adhere to an import substitution and high-end differentiation competition strategy, and enhance the competitiveness of traditional advantageous products in mid-to-high-end markets. The hydroelectric generation equipment business will deeply explore the industrial services market, increase the proportion of the aftermarket, and continuously improve gross profit levels. It is expected that this segment will achieve steady growth throughout the year.

In addition, Chongqing Cummins Engine Company Limited ("Chongqing Cummins"), a joint venture of the Company, is principally engaged in the production of high-horsepower diesel engine. In the first half of the year, Chongqing Cummins continued to accelerate the development of new products and new markets. The Q60 engine has been launched in batches into the market; the high-horsepower gas engine was successfully rolled out and received orders; the methanol engine was successfully ignited; new products for niche markets such as mining and oil and gas fields are being steadily developed; the feedback from the electronic control marine engine market has been good, and orders for the new platform electronic control engines QSK19 and QSK38 have increased significantly, driving substantial growth in business performance. It is expected that the operating performance of such business will continuously maintain better growth in the second half of the year.



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

高端智能裝備(智能機床、智能裝備系統集成及智能電子等業務)

二零二四年上半年，本集團英國PTG公司實施業務調整、減幅縮鏈等戰略重塑成效顯現，螺桿機床訂單較好增長，經營業績改善明顯；國內數控機床業務上半年市場有較好恢復，帶動磨齒機、車齒機等產品實現較好增長，實現經營性盈利；積極拓展智能定制產線市場，圍繞智慧水庫及光伏市場開拓智能化工程業務，訂單實現較好增長。該板塊整體實現營業收入約人民幣830.9百萬元，較去年同期增長約26.9%。

在本期間，高端智能裝備經營分部的毛利約人民幣160.5百萬元，較去年同期約人民幣139.2百萬元，增長約人民幣21.3百萬元或15.3%。截至二零二四年六月三十日止六個月高端智能裝備經營分部的業績盈利約人民幣38.0百萬元，較去年同期業績虧損約人民幣37.5百萬元，增利約人民幣75.5百萬元，主要是螺桿機床業務增長和非經常性收益增加所致。

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

In the first half of 2024, the Group's PTG Company in the UK implemented business adjustments and strategic restructuring such as downsizing and streamlining, which showed positive results. Orders for screw machine tools saw significant growth, and operating performance improved noticeably. The domestic CNC machine tool business experienced a good market recovery in the first half of the year, driving substantial growth in products like gear grinding machines and gear hobbing machines, achieving operational profitability. The Group actively expanded the smart customized production line market and developed intelligent engineering business around the smart reservoir and photovoltaic markets, resulting in considerable order growth. The overall operating income of this segment reached approximately RMB830.9 million, representing an increase of approximately 26.9% as compared with the same period of last year.

During the Period, the gross profit of the high-end smart equipment operating segment was approximately RMB160.5 million, representing an increase of approximately RMB21.3 million or approximately 15.3% as compared with approximately RMB139.2 million for the same period of last year. For the six months ended 30 June 2024, the profit of the high-end smart equipment operating segment was approximately RMB38.0 million, representing an increase in profit of approximately RMB75.5 million as compared with a loss of approximately RMB37.5 million for the same period last year, primarily due to the growth of screw machine tools business and the increase in non-recurring income.

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上半年，數控機床業務YD31125數控滾齒機、YD3126-CD數控滾齒銑複合機床入選二零二四年第二批重慶市首台(套)重大技術裝備產品；國家重點研發計劃「新能源汽車齒輪成套裝備研製」項目、工信部「高檔數控機床關鍵材料生產應用示範平台」項目順利通過終驗收；HG350C數控成形砂輪磨齒機亮相上海國際機床展，強力珩齒機台架完成驗證測試。智能裝備業務成功獲批「國家企業技術中心」。新增轉向系統及數控機床業務2戶重慶市級數字化車間。上半年，該板塊新獲發明專利26項。

下半年，本集團數控機床業務將積極應對市場變化，實行差異化的營銷策略，加快推動HG350、珩齒機等新產品投放市場，形成增量支撐。加強同英國PTG公司戰略協調，推動技術升級、實現國內製造替代海外進口；強化英國PTG公司創新研發及歐洲營銷職能，持續引進新產品、新技術，提升本集團歐洲市場拓展能力；智能裝備系統集成業務加快推動中鐵隧道局等重點項目落地，預計該板塊全年將保持平穩增長。

In the first half of the year, the CNC machine tool business's YD31125 CNC hobbing machine and YD3126-CD CNC hobbing and milling composite machine were selected in the second batch of Chongqing's first major technical equipment products for 2024; the national key R&D project "New Energy Vehicle Gear Complete Equipment Development" and the MIIT's "High-end CNC Machine Tool Key Material Production Application Demonstration Platform" project successfully passed the final acceptance; the HG350C CNC forming grinding wheel gear grinding machine debuted at the Shanghai International Machine Tool Show, and the powerful honing machine test bench completed verification testing. The intelligent equipment business successfully obtained the approval for the "National Enterprise Technology Center". Two new Chongqing municipal-level digital workshops were added for the steering system and CNC machine tools businesses. In the first half of the year, this segment has 26 newly granted invention patents.

In the second half of the year, the Group's CNC machine tool business will actively respond to market changes, implement differentiated marketing strategies, and accelerate the launch of new products such as the HG350 and gear honing machines to support incremental growth. The Group will strengthen strategic coordination with the PTG Company in the UK to promote technological upgrading and achieve domestic manufacturing to replace overseas imports, enhance the innovation and R&D capabilities and European marketing functions of the PTG Company in the UK, continuously introduce new products and technologies and improve the Group's ability to expand in the European market. The intelligent equipment system integration business will accelerate the implementation of key projects such as those by China Railway Tunnel Group. It is expected that this segment will maintain steady growth throughout the year.



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

工業服務業務(工業賦能、金融、集採等業務)

二零二四年上半年，工業服務經營分部的營業收入約人民幣34.8百萬元，較去年同期約人民幣32.5百萬元，增長約人民幣2.3百萬元，增幅約7.1%。

在本期間，工業服務經營分部的毛利約人民幣25.2百萬元，較去年同期約人民幣26.7百萬元，減少約人民幣1.5百萬元，降幅約5.6%。截至二零二四年六月三十日止六個月，工業服務經營分部的業績盈利約人民幣24.8百萬元，較去年同期約人民幣22.8百萬元，增長約人民幣2.0百萬元，增幅約8.8%，主要是金融業務撥備減少所致。預計該板塊全年業務保持平穩。

上半年，工業賦能業務持續加強本集團數字化管理，完成核心業務流程全面數字化建設；數智採購業務優化採購流程，提升採購效率與透明度，為附屬公司提供全方位的增值服務。金融業務加快推進司庫管理系統建設，優化金融資源配置與強化資金風險管控，實現資金的高效流動與合理配置。

下半年，集採業務將持續完善數智採購管理平台功能，打造供應鏈產業綜合門戶；金融業務持續強化創新，完成司庫階段性建設，推進數智賦能，築牢風險合規。

INDUSTRIAL SERVICES (BUSINESSES INCLUDING INDUSTRIAL EMPOWERMENT, FINANCING AND CENTRALIZED PROCUREMENT, ETC.)

In the first half of 2024, the operating income of industrial services reached approximately RMB34.8 million, representing an increase of approximately RMB2.3 million or approximately 7.1% as compared with approximately RMB32.5 million for the same period of last year.

During the Period, the gross profit of the industrial services operating segment was approximately RMB25.2 million, representing a decrease of approximately RMB1.5 million or approximately 5.6% as compared with approximately RMB26.7 million for the same period of last year. For the six months ended 30 June 2024, the profit of the industrial services operating segment was approximately RMB24.8 million, representing an increase of approximately RMB2.0 million or approximately 8.8% as compared with approximately RMB22.8 million for the same period of last year, which was mainly due to the decrease in the provision for financing business. It is expected that this segment will remain stable throughout the year.

In the first half of the year, the industrial empowerment business continued to strengthen the Group's digital management, completing the full digitalization of core business processes. The digital intelligence procurement business optimized procurement processes, enhancing procurement efficiency and transparency, and provided comprehensive value-added services for subsidiaries. The financial business accelerated the construction of the treasury management system, optimized the allocation of financial resources, and strengthened capital risk control to achieve efficient flow and reasonable allocation of funds.

In the second half of the year, the centralized procurement business will continue to improve the functions of the digital intelligent procurement management platform, creating a comprehensive supply chain industry portal. The financial business will continue to strengthen innovation, complete the phased construction of the treasury, promote digital intelligent empowerment, and solidify risk compliance.

經營回顧

銷售

截至二零二四年六月三十日止六個月，本集團的營業總額約人民幣4,225.7百萬元，較去年同期的約人民幣3,889.0百萬元，增長約8.7%。

整體而言，清潔能源裝備板塊的營業額約人民幣3,359.4百萬元（佔營業總額約79.5%）增長約4.9%；高端智能製造板塊的營業額約人民幣830.9百萬元（佔營業總額約19.7%），增長約26.9%；工業服務板塊的營業額約人民幣34.8百萬元（佔營業總額約0.8%），增長約7.1%。

本期間，各業務板塊銷售收入表現平穩增長。預計二零二四年本集團全年整體經營業績可以實現平穩增長。

自二零二三年十二月三十一日止本集團年度報告刊發後，本集團業務日後可能的發展和本集團對二零二四年會計年度的展望，並無重大變動。

毛利

截至二零二四年六月三十日止六個月的毛利約人民幣744.0百萬元，較去年同期的約人民幣732.7百萬元，增長約人民幣11.3百萬元，增幅約1.5%。預計二零二四年下半年本集團的毛利將保持基本穩定。

RESULTS OVERVIEW

SALES

For the six months ended 30 June 2024, the Group's total revenue amounted to approximately RMB4,225.7 million, representing an increase of approximately 8.7% as compared with approximately RMB3,889.0 million for the same period of last year.

In general, revenue of the clean energy equipment segment was approximately RMB3,359.4 million (accounting for approximately 79.5% of the total revenue), representing an increase of approximately 4.9%; revenue of the high-end smart manufacturing segment was approximately RMB830.9 million (accounting for approximately 19.7% of the total revenue), representing an increase of approximately 26.9%; revenue of the industrial service segment was approximately RMB34.8 million (accounting for approximately 0.8% of the total revenue), representing an increase of approximately 7.1%.

During the Period, the sales revenue of each business segment showed steady growth. It is expected that the overall operating performance of the Group for the whole year of 2024 will achieve a steady growth.

There has been no significant change in the possible future development of the Group's business and the Group's outlook for the financial year of 2024 since the publication of the Group's annual report for the year ended 31 December 2023.

GROSS PROFIT

The gross profit for the six months ended 30 June 2024 was approximately RMB744.0 million, showing an increase of approximately RMB11.3 million or approximately 1.5% as compared with approximately RMB732.7 million for the same period of last year. The Group's gross profit margin is expected to remain stable in the second half of 2024.



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其他收益

截至二零二四年六月三十日止六個月的其他收益約人民幣88.9百萬元，較去年同期的約人民幣29.5百萬元，增長約人民幣59.4百萬元，增幅約2倍，主要在本期間政府補助收入增加所致。

資產處置損失

截至二零二四年六月三十日止六個月的資產處置損失約人民幣59.4百萬元，較去年同期的收益約人民幣24.0百萬元，大幅減少約人民幣83.4百萬元，主要是在本期間水力發電設備業務「三攻堅一盤活」形成資產處置損失所致。

銷售及管理費用

截至二零二四年六月三十日止六個月的銷售及管理費用約人民幣443.9百萬元，較去年同期的約人民幣420.4百萬元，增加約人民幣23.5百萬元，增幅約5.6%。銷售及管理費用佔銷售額的比率由去年同期的約10.8%微降至約10.5%，銷售費用同比上升約人民幣11.5百萬元，主要是計提「三包」費用和購買財產保險費增加所致；管理費用同比上升約人民幣12.0百萬元，主要是人工成本和能源費用增加所致。

營業利潤

截至二零二四年六月三十日止六個月的營業利潤約人民幣331.8百萬元，較去年同期的約人民幣236.4百萬元，增加約人民幣95.4百萬元，增加約40.3%。

OTHER INCOME

Other income for the six months ended 30 June 2024 was approximately RMB88.9 million, showing an increase of approximately RMB59.4 million or approximately 2 times as compared with approximately RMB29.5 million for the same period of last year, mainly due to an increase in government subsidies income during the Period.

LOSS ON DISPOSAL OF ASSET

Loss on disposal of assets for the six months ended 30 June 2024 was approximately RMB59.4 million, showing a significant decrease of approximately RMB83.4 million as compared with a gain of approximately RMB24.0 million for the same period of last year, which was mainly attributable to the loss on disposal of assets arising from the “three reforms and one revitalization” in the hydroelectric power equipment business during the Period.

SALES AND ADMINISTRATIVE EXPENSES

The sales and administrative expenses for the six months ended 30 June 2024 were approximately RMB443.9 million, showing an increase of approximately RMB23.5 million or approximately 5.6% as compared with approximately RMB420.4 million for the same period of last year. The ratio of sales and administrative expenses to sales decreased slightly from approximately 10.8% in the same period last year to approximately 10.5%. A year-on-year increase in selling expenses of approximately RMB11.5 million was mainly due to the increase in the provision for “3-Aspect-Warranty” fees and the purchase of property insurance premiums. Administrative expenses increased by approximately RMB12.0 million year-on-year, mainly due to the increase in labour costs and energy expenses.

OPERATING PROFIT

The operating profit for the six months ended 30 June 2024 was approximately RMB331.8 million, showing an increase of approximately RMB95.4 million or approximately 40.3% as compared with approximately RMB236.4 million for the same period of last year.

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

財務費用

截至二零二四年六月三十日止六個月的財務費用約人民幣45.6百萬元，較去年同期的約人民幣25.9百萬元，大幅增加約人民幣19.7百萬元，增幅約76.1%，主要是匯兌收益比去年同期大幅減少所致。

投資收益

截至二零二四年六月三十日止六個月，本集團投資收益約人民幣281.7百萬元，較去年同期的約人民幣181.8百萬元，增加約人民幣99.9百萬元，增幅約55.0%。主要是受益於重慶康明斯業績較去年同期增長約人民幣100.6百萬元或約64.0%所致。有關詳情載於中期簡明合併財務數據附註五、56內。

所得稅開支

截至二零二四年六月三十日止六個月，所得稅開支約人民幣48.0百萬元，較去年同期的約人民幣35.9百萬元，增加約人民幣12.1百萬元，主要是當期利潤增加所致。有關詳情載於中期簡明合併財務數據附註五、63內。

股東應佔利潤

在本期內股東應佔利潤約人民幣270.1百萬元，較去年同期的約人民幣181.9百萬元，增長約人民幣88.2百萬元，增幅約48.5%。每股盈利由去年同期的約人民幣0.05元上升至在本期內的約人民幣0.07元。

FINANCE COSTS

Finance costs for the six months ended 30 June 2024 were approximately RMB45.6 million, representing a significant increase of approximately RMB19.7 million or approximately 76.1% as compared with approximately RMB25.9 million for the same period of last year, which was mainly due to the significant decrease in exchange income compared to the same period last year.

INVESTMENT INCOME

For the six months ended 30 June 2024, the Group's investment income was approximately RMB281.7 million, representing an increase of approximately RMB99.9 million or approximately 55.0% as compared with approximately RMB181.8 million for the same period of last year. This was mainly due to the increase of approximately RMB100.6 million or approximately 64.0% in results of Chongqing Cummins as compared with the same period of last year. Relevant details are set out in Note V.56 to the interim condensed consolidated financial statements.

INCOME TAX EXPENSES

The income tax expenses for the six months ended 30 June 2024 were approximately RMB48.0 million, representing an increase of approximately RMB12.1 million as compared with approximately RMB35.9 million for the same period of last year, which was mainly due to the increase in profits for the current period. Relevant details are set out in Note V.63 to the interim condensed consolidated financial statements.

PROFIT ATTRIBUTABLE TO SHAREHOLDERS

Profit attributable to shareholders for the Period was approximately RMB270.1 million, representing an increase of approximately RMB88.2 million or approximately 48.5% as compared with approximately RMB181.9 million for the same period of last year. Earnings per share increased from approximately RMB0.05 in the same period last year to approximately RMB0.07 in the Period.



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資產擔保

於二零二四年六月三十日，本集團銀行存款中有質押或受限制使用存款為約人民幣605.6百萬元。此外，本集團部分銀行借款以本集團若干定期存單、土地使用權、不動產、工廠及設備、投資物業及本集團其它資產作質押，於二零二四年六月三十日抵押品及質押品的賬面淨值為約人民幣163.3百萬元。本集團部分公司通過向銀行等金融機構質押票據方式開票受限制應收票據約人民幣25.9百萬元。

流動資金情況

本集團於二零二四年六月三十日的現金及銀行存款(包括受限制現金)共約人民幣1,984.4百萬元(二零二三年十二月三十一日：約人民幣2,318.6百萬元)，減少約人民幣334.2百萬元或約14.4%，主要是償還銀行借款所致。

在本期間，本集團經營業務淨現金流出約人民幣252.1百萬元(去年同期淨現金流入約人民幣23.3百萬元)。投資活動淨現金流出約人民幣120.7百萬元(去年同期淨現金流入約人民幣115.1百萬元)。籌資活動淨現金流出約人民幣431.6百萬元(去年同期淨現金流入約人民幣13.3百萬元)。

SECURED ASSETS

As at 30 June 2024, approximately RMB605.6 million of the Group was deposited with the banks with pledge or restriction for use. In addition, part of the bank borrowings of the Group were secured by certain certificates of deposit, land use rights, intangible properties, plant and equipment and investment properties of the Group, and other assets of the Group, which had a net book value of approximately RMB163.3 million as at 30 June 2024. Restricted notes receivable of certain subsidiaries of the Group by pledging notes with banks and financial institutes amounted to approximately RMB25.9 million.

CASH FLOW

As at 30 June 2024, the cash and bank deposits (including restricted cash) of the Group amounted to approximately RMB1,984.4 million (31 December 2023: approximately RMB2,318.6 million), representing a decrease of approximately RMB334.2 million or approximately 14.4%, which was mainly due to the repayment of bank borrowings.

During the Period, the Group had a net cash outflow generated from operating activities of approximately RMB252.1 million (net cash inflow of approximately RMB23.3 million for the same period of last year), a net cash outflow generated from investing activities of approximately RMB120.7 million (net cash inflow of approximately RMB115.1 million for the same period of last year), and a net cash outflow generated from financing activities of approximately RMB431.6 million (net cash inflow of approximately RMB13.3 million for the same period of last year).

應收賬款及其他應收款

於二零二四年六月三十日，本集團應收賬款及其他應收賬款資產總額約人民幣4,042.0百萬元，較二零二三年十二月三十一日的約人民幣3,400.6百萬元，增長約人民幣641.4百萬元。主要是電線電纜業務增加約人民幣217.0百萬元；風電葉片業務增加約人民幣198.6百萬元；工業泵業務增加約人民幣162.7百萬元以及智能製造業務增加約人民幣127.0百萬元所致。

應付帳款及其他應付款

於二零二四年六月三十日，本集團應付帳款及其他應付款總額約人民幣3,138.3百萬元，較二零二三年十二月三十一日的約人民幣2,817.7百萬元，增長約人民幣320.6萬元。主要是風電葉片業務增加約人民幣157.4百萬元以及智能製造業務增加約人民幣106.5百萬元所致。

資產與負債

於二零二四年六月三十日，本集團資產總額約人民幣17,343.8百萬元，較二零二三年十二月三十一日的約人民幣17,486.1百萬元，減少約人民幣142.3百萬元。流動資產總額約人民幣11,171.9百萬元，較二零二三年十二月三十一日約人民幣11,378.8百萬元，減少約人民幣206.9百萬元，佔資產總額的約64.4%（二零二三年十二月三十一日：約65.1%）。然而，非流動資產總額約人民幣6,171.9百萬元，較二零二三年十二月三十一日的約人民幣6,107.3百萬元，增加約人民幣64.6百萬元，佔資產總額的35.6%（二零二三年十二月三十一日：約34.9%）。

ACCOUNTS RECEIVABLES AND OTHER RECEIVABLES

As at 30 June 2024, the total accounts receivables and other receivables of the Group amounted to approximately RMB4,042.0 million, showing an increase of approximately RMB641.4 million as compared with approximately RMB3,400.6 million as at 31 December 2023, which was mainly due to an increase of approximately RMB217.0 million in the electrical wires and cables business; an increase of approximately RMB198.6 million in the wind power blades business; an increase of approximately RMB162.7 million in the industrial pump business; and an increase of approximately RMB127.0 million in the intelligent manufacturing business.

ACCOUNTS PAYABLES AND OTHER PAYABLES

As at 30 June 2024, the total accounts payables and other payables of the Group amounted to approximately RMB3,138.3 million, showing an increase of approximately RMB320.6 million as compared with approximately RMB2,817.7 million as at 31 December 2023, which was mainly due to an increase of approximately RMB157.4 million in the wind power blades business and an increase of approximately RMB106.5 in the intelligent manufacturing business.

ASSETS AND LIABILITIES

As at 30 June 2024, the total assets of the Group amounted to approximately RMB17,343.8 million, showing a decrease of approximately RMB142.3 million as compared with approximately RMB17,486.1 million as at 31 December 2023. The total current assets amounted to approximately RMB11,171.9 million, showing a decrease of approximately RMB206.9 million as compared with approximately RMB11,378.8 million as at 31 December 2023, accounting for approximately 64.4% of the total assets (31 December 2023: approximately 65.1%). However, the total non-current assets amounted to approximately RMB6,171.9 million, showing an increase of approximately RMB64.6 million as compared with approximately RMB6,107.3 million as at 31 December 2023, accounting for 35.6% of the total assets (31 December 2023: approximately 34.9%).

MANAGEMENT'S DISCUSSION AND ANALYSIS

管理層討論及分析

於二零二四年六月三十日，本集團負債總額約人民幣8,922.2百萬元，較二零二三年十二月三十一日的約人民幣9,246.3百萬元，減少約人民幣324.1百萬元。流動負債總額約人民幣7,283.6百萬元，較二零二三年十二月三十一日的約人民幣7,113.7百萬元，增加約人民幣169.9百萬元，佔負債總額的約81.6%（二零二三年十二月三十一日：約76.9%）。然而，非流動負債總額約人民幣1,638.6百萬元，較二零二三年十二月三十一日的約人民幣2,132.5百萬元，減少約人民幣493.9百萬元，佔負債總額的約18.4%（二零二三年十二月三十一日：約23.1%）。

於二零二四年六月三十日，本集團淨資產總額約人民幣8,421.6百萬元，較二零二三年十二月三十一日的約人民幣8,239.8百萬元，增加約人民幣181.8百萬元。

流動比率

於二零二四年六月三十日，本集團的流動比率（即流動資產除以流動負債之比率）為1.53：1（二零二三年十二月三十一日：1.60：1）。

負債比率

於二零二四年六月三十日，本集團的負債比率按借款除以總資本計算，負債比率為21.7%（二零二三年十二月三十一日：25%）。

借款情況

於二零二四年六月三十日，本集團的銀行及其他借款總額約人民幣2,339.2百萬元，較二零二三年十二月三十一日的約人民幣2,740.7百萬元，減少約人民幣401.5百萬元。

As at 30 June 2024, the total liabilities of the Group amounted to approximately RMB8,922.2 million, showing a decrease of approximately RMB324.1 million as compared with approximately RMB9,246.3 million as at 31 December 2023. The total current liabilities amounted to approximately RMB7,283.6 million, showing an increase of approximately RMB169.9 million as compared with approximately RMB7,113.7 million as at 31 December 2023, accounting for approximately 81.6% of the total liabilities (31 December 2023: approximately 76.9%). However, the total non-current liabilities amounted to approximately RMB1,638.6 million, showing a decrease of approximately RMB493.9 million as compared with approximately RMB2,132.5 million as at 31 December 2023, accounting for approximately 18.4% of the total liabilities (31 December 2023: approximately 23.1%).

As at 30 June 2024, the total net assets of the Group amounted to approximately RMB8,421.6 million, showing an increase of approximately RMB181.8 million as compared with approximately RMB8,239.8 million as at 31 December 2023.

CURRENT RATIO

As at 30 June 2024, the current ratio (the ratio of current assets divided by current liabilities) of the Group was 1.53:1 (31 December 2023: 1.60:1).

GEARING RATIO

As at 30 June 2024, the Group's gearing ratio is calculated by dividing borrowings by total capital, and the gearing ratio is 21.7% (31 December 2023: 25%).

INDEBTEDNESS

As at 30 June 2024, the Group had an aggregate bank and other borrowings of approximately RMB2,339.2 million, representing a decrease of approximately RMB401.5 million as compared with approximately RMB2,740.7 million as at 31 December 2023.

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

本集團須於一年內償還的借款約人民幣1,256.9百萬元，較二零二三年十二月三十一日的約人民幣1,108.1百萬元，增加約人民幣148.8百萬元。須於一年後償還的借款約人民幣1,082.3百萬元，較二零二三年十二月三十一日的約人民幣1,632.6百萬元，減少約人民幣550.3百萬元。

Borrowings repayable by the Group within one year amounted to approximately RMB1,256.9 million, representing an increase of approximately RMB148.8 million as compared with approximately RMB1,108.1 million as at 31 December 2023. Borrowings repayable after one year amounted to approximately RMB1,082.3 million, representing a decrease of approximately RMB550.3 million as compared with approximately RMB1,632.6 million as at 31 December 2023.

重大事項

本期間事項

(一) 兩名執行董事辭任

本公司於二零二四年六月二十日收到執行董事楊泉先生辭呈，因其已達法定退休年齡，申請辭去公司第六屆董事會執行董事及戰略委員會成員之職務。

本公司於二零二四年六月二十五日收到執行董事、董事長張福倫先生辭呈，因工作調動申請辭去公司第六屆董事會董事長、執行董事、提名委員會及戰略委員會主席之職務。

楊泉先生與張福倫先生的辭任未導致本公司第六屆董事會人數低於法定最低人數要求，其辭任亦不會影響本公司董事會的正常運作，楊泉先生與張福倫先生的辭任自辭呈送達董事會時實時生效。

(有關詳情載於日期為二零二四年六月二十日及二零二四年六月二十五日上載於聯交所網站公告內)。

SIGNIFICANT EVENTS

Events in the Period

(1) Resignation of two executive directors

The Company received a resignation letter from Mr. Yang Quan, an executive director, on 20 June 2024. Due to attainment of the statutory retirement age, he has applied to resign from the positions as an executive director of the sixth session of the Board and a member of the strategy committee of the Company.

The Company received a resignation letter from Mr. Zhang Fulun, an executive director and the chairman, on 25 June 2024. He has applied to resign from positions as the chairman of the sixth session of the Board, an executive director, chairman of the nomination committee and chairman of the strategy committee of the Company due to job transfer.

Mr. Yang Quan and Mr. Zhang Fulun's resignations have not caused the number of the sixth session of the Board of the Company to fall below the quorum requirement, nor will their resignations affect the normal operation of the Board of the Company. Mr. Yang Quan and Mr. Zhang Fulun's resignations take effect immediately upon the delivery of their resignation letters to the Board.

(For relevant details, please refer to the announcements published on the website of the Stock Exchange on 20 June 2024 and 25 June 2024.)

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

股權轉讓協議

2024年1月23日，本公司（作為受讓方），農發基金（作為轉讓方）及氣壓公司（作為目標公司）簽訂了股權轉讓協議，據此，農發基金同意出售及本公司同意收購農發基金持有的氣壓公司35.79%股權，收購代價為人民幣6,700萬元。收購事項完成後，氣壓公司將成為本公司的全資附屬公司。

（有關詳情載於日期為二零二四年一月二十三日上載於聯交所網站公告內）。

除上文所披露者，期間內本公司並無任何其它重大須予披露。

本期間之後事項

（一）執行董事代行董事長以及法定代表人職權及委任授權代表

根據本公司《公司章程》第八十五條的規定，董事長不能履行職務或不履行職務的，由半數以上董事共同推舉一名董事履行職務。本公司已召開董事會，經半數以上董事共同推舉執行董事、總經理岳相軍先生暫行董事長以及法定代表人職權，直至選舉產生本公司新任董事長為止。

（有關詳情載於二零二四年七月二十六日聯交所網站公告內）。

Equity Transfer Agreement

On 23 January 2024, the Company (as the transferee), Agriculture Development Fund (as the transferor) and Gas Compressor Company (as the target company) entered into the Equity Transfer Agreement, pursuant to which Agriculture Development Fund agreed to sell and the Company agreed to acquire 35.79% equity interest in Gas Compressor Company held by Agriculture Development Fund at a consideration of RMB67,000,000. Upon completion of the Acquisition, Gas Compressor Company will become a wholly-owned subsidiary of the Company.

(For relevant details, please refer to the announcement published on the website of the Stock Exchange on 23 January 2024.)

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

SUBSEQUENT EVENTS

(1) The executive director acting as the chairman and legal representative and appointment of the authorized representative

According to the provisions of Article 85 of the Articles of Association of the Company, if the chairman is unable or fails to perform his/her duties, a director shall be jointly elected by more than half of the directors to perform the duties of the chairman. The Company has convened a Board meeting, and Mr. Yue Xiangjun, an executive director and the general manager, was jointly elected by more than half of the directors to temporarily perform the duties of the chairman and legal representative until the election of a new chairman of the Company.

(For relevant details, please refer to the announcement published on the website of the Stock Exchange on 26 July 2024).

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

或有負債

於二零二四年六月三十日，本集團並無重大或有負債。

資本承諾

於二零二四年六月三十日，本集團的資本承諾總額約為人民幣27.1百萬元（二零二三年十二月三十一日：約人民幣33.9百萬元）。

資本開支

在本期間，本集團資本開支總額約人民幣41.1百萬元，主要用於數字化建設、擴展廠房、生產技術的提升、生產設備的升級和產能的提升（截至二零二三年六月三十日止六個月約人民幣119.9百萬元）。

財資政策

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

CONTINGENT LIABILITIES

As at 30 June 2024, the Group had no significant contingent liabilities.

CAPITAL COMMITMENTS

As at 30 June 2024, the Group's total capital commitments amounted to approximately RMB27.1 million (31 December 2023: approximately RMB33.9 million).

CAPITAL EXPENDITURE

During the Period, the total capital expenditure of the Group was approximately RMB41.1 million, which was principally used for digital construction, plant expansion, improvement of production technology and equipment upgrade and capacity improvement (for the six months ended 30 June 2023: approximately RMB119.9 million).

TREASURY POLICIES

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



MANAGEMENT'S DISCUSSION AND ANALYSIS

管理層討論及分析

本集團附屬公司，重慶機電控股集團財務有限公司提供金融服務，建立完善風險管理、貸款減值和信貸審批政策，內容載於二零二三年十月十日有關補充公告內。

Chongqing Machinery & Electric Holding Group Finance Co., Ltd., a subsidiary of the Group, provides financial services and establishes and improves risk management, loan impairment and credit approval policies, the contents of which are set out in the relevant supplemental announcement dated 10 October 2023.

匯率波動風險

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

RISK OF FOREIGN EXCHANGE

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

員工

於二零二四年六月三十日，本集團擁有僱員共6,720人（二零二三年六月三十日共8,179人）。本集團繼續推動技術人才升級，培育招聘富有技術及管理經驗的技術和管理人才，完善薪酬表現掛鈎的分配體系，加強安全培訓督導，保障員工安全和保持良好和諧勞資關係。

EMPLOYEES

As at 30 June 2024, the Group had a total of 6,720 employees (30 June 2023: a total of 8,179 employees). The Group will continue to upgrade its technical talent base, foster and recruit technical and management personnel possessed with extensive professional experiences, optimize the distribution system that links with the remuneration and performance reviews, improve training supervision on safety so as to ensure employees' safety and maintain good and harmonious employee-employer relations.

OTHER INFORMATION

其他數據

主要股東及其他人士於股份及相關股份的權益

截至二零二四年六月三十日止，據董事所知，下列各名人士（並非本公司的董事、行政總裁或監事）於本公司的股份中擁有權益，而該等權益根據證券及期貨條例第336條的規定存放於當中所述登記冊：

每股面值人民幣1.00元的本公司內資股的好倉

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

(L) 指 好倉

(L) Long Position

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

As at 30 June 2024, so far as the directors are aware, the following persons (not being a director, chief executive or supervisor of the Company) had interests in the shares of the Company as recorded in the register required to be kept under section 336 of the Securities and Futures Ordinance (the "SFO"):

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

OTHER INFORMATION 其他數據

本公司每股面值人民幣1.00元的H股股份

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

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

(L) 指 好倉

(L) Long Position

(S) 指 淡倉

(S) Short Position

(P) 指 可供借出的股份

(P) Lending Pool

附註：

Notes:

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

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

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

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

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

除上文所披露者，本公司董事並不知悉有任何人於二零二四年六月三十日持有根據證券及期貨條例第336條的規定存放於當中所述登記冊的股份或相關股份中的任何權益或淡倉。

Save as disclosed above, the directors of the Company are not aware of any persons holding any interests or short positions in the shares or underlying shares which were required to be recorded in the register pursuant to Section 336 of the SFO as at 30 June 2024.

董事及最高行政人員於股份及相關股份的權益

INTERESTS OF THE DIRECTORS AND CHIEF EXECUTIVE IN THE SHARES AND UNDERLYING SHARES

截至二零二四年六月三十日止，據董事所知，本公司董事及主要行政人員或監事概無於本公司或其任何相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份或債券中擁有根據證券及期貨條例第XV部第7及8部份須知會本公司及聯交所(包括董事或主要行政人員根據證券及期貨條例的該等規定被列為或被視作擁有的權益或淡倉)，或根據證券及期貨條例第352條須記錄於該條例所指的登記冊，或根據聯交所上市規則附錄C3所載的標準守則須知會本公司及聯交所的權益或淡倉。

As at 30 June 2024, so far as the directors are aware, none of the directors, chief executive or supervisors of the Company had any interests or short positions in the shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of Part XV of the SFO) which were required to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests or short positions which the directors or chief executive were taken or deemed to have under such provisions of the SFO), or which were required, pursuant to section 352 of the SFO, to be entered in the register referred to therein, or which were required to be notified to the Company and the Stock Exchange pursuant to the Model Code set out in Appendix C3 of the Stock Exchange Listing Rules.



OTHER INFORMATION 其他數據

遵守企業管治守則

於本期間本公司已採納及遵守香港聯合交易所有限公司證券上市規則(「上市規則」)附錄C1所載《企業管治守則》之守則條文。

證券交易的標準守則

本公司已遵守上市規則附錄C3所載的《上市公司董事進行證券交易的標準守則》(「標準守則」)，採納監管董事進行證券交易之程序。本公司已取得全體董事發出之個別確認，確認在截至二零二四年六月三十日止六個月期間內遵守標準守則之規定。

購買、出售或贖回本公司證券

截至二零二四年六月三十日止六個月期間內，本集團及其附屬公司概無購買、出售或贖回任何本公司之上市證券。

重大收購及出售附屬公司及聯屬公司

截至二零二四年六月三十日止六個月期間內，本集團概無重大收購及出售附屬公司及聯屬公司。

中期股利

董事會不建議派發中期股利。

COMPLIANCE WITH CORPORATE GOVERNANCE CODE

During the Period, the Company has adopted and complied with the code provisions under the Corporate Governance Code set out in the Appendix C1 of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited (the "Listing Rules").

MODEL CODE FOR SECURITIES TRANSACTIONS

The Company has complied with the Model Code for Securities Transactions by Directors of Listed Companies (the "Model Code") set out in Appendix C3 of the Listing Rules and has adopted procedures to regulate securities transactions by directors. The Company has obtained the respective confirmations by all directors that they have complied with the provisions of the Model Code for the six months ended 30 June 2024.

PURCHASE, SALE OR REDEMPTION OF SECURITIES OF THE COMPANY

During the six months ended 30 June 2024, neither the Group nor any of its subsidiaries purchased, sold or redeemed any of the Company's listed securities.

MATERIAL ACQUISITION AND DISPOSAL OF SUBSIDIARIES AND ASSOCIATED COMPANIES

During the six months ended 30 June 2024, there was no material acquisition and disposal of subsidiaries and associated companies by the Group.

INTERIM DIVIDEND

The Board does not recommend the payment of interim dividends.

審核與風險管理委員會

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

董事會及監事會

於本報告日期，本公司執行董事為岳相軍先生；非執行董事為符義紅先生、朱穎女士、竇波先生、蔡志濱先生；及獨立非執行董事為盧華威先生、任曉常先生、劉偉先生、柯瑞先生。

於本報告日期，本公司監事會成員包括孫文廣先生、王海兵先生、曹興權先生、段煉先生及李方忠先生。

中期業績公告已刊載於本公司網站(<http://www.chinacqme.com>)及聯交所網站。中期報告亦將於二零二四年九月十日或前後在本公司網站及聯交所網站刊載，其後按股東選擇收取公司通訊的方式處理寄發予本公司股東。

承董事會命
重慶機電股份有限公司
執行董事 暫代董事長
岳相軍

中國•重慶
二零二四年八月二十一日

AUDIT AND RISK MANAGEMENT COMMITTEE

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

BOARD OF DIRECTORS AND SUPERVISORY COMMITTEE

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

As at the date of this report, the members of the Supervisory Committee of the Company are Mr. Sun Wenguang, Mr. Wang Haibing, Mr. Cao Xingquan, Mr. Duan Lian and Mr. Li Fangzhong.

The interim results announcement has been published on the websites of the Company (<http://www.chinacqme.com>) and the Stock Exchange. The interim report will also be available on the websites of the Company and the Stock Exchange on or around 10 September 2024 and will be despatched to the shareholders of the Company thereafter by the means of receipt of corporate communications they selected.

By Order of the Board
Chongqing Machinery & Electric Co., Ltd.
Executive Director and Acting Chairman
Yue Xiangjun

Chongqing, the PRC
21 August 2024

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION

中期財務資料的審閱報告

信永中和
ShineWing

信永中和會計師事務所

ShineWing
certified public accountants

北京市東城區朝陽門北大街8號
富華大廈A座9層

9th Floor, Block A, Fu Hua Mansion
No.8, Chao Yang Men Bei Da Jie,
Dong Cheng District,
Beijing, 100027, P.R.China

联系电话：+86(010)6554 2288
telephone: +86(010)6554 2288

传真：+86(010)6554 7190
facsimile: +86(010)6554 7190

審閱報告

XYZH/2024CQAA1B0333

重慶機電股份有限公司董事會：

我們審閱了後附的重慶機電股份有限公司(以下簡稱機電股份公司)財務報表，包括2024年6月30日的合併及母公司資產負債表，2024年1-6月的合併及母公司利潤表、合併及母公司現金流量表和合併及母公司股東權益變動表以及財務報表附註。這些財務報表的編製和公允列報是機電股份公司管理層的責任，我們的責任是在執行審閱工作的基礎上對這些財務報表出具審閱報告。

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

REVIEW REPORT

XYZH/2024CQAA1B0333

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

We have reviewed the accompanying financial statements of Chongqing Machinery & Electric Co., Ltd (the "Company"), which comprise the consolidated and the Company's statement of financial position as at 30 June 2024, the consolidated and the Company's statement of comprehensive income, the consolidated and the Company's statement of cash flow and the consolidated and the Company's statement of changes in equity for January-June 2024 and notes to financial statements. The management of the Company is responsible for fair presentation of these financial statements. Our responsibility is to issue our review report on these financial statements based on our review.

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

REVIEW REPORT ON INTERIM FINANCIAL INFORMATION (*Continued*)
中期財務資料的審閱報告 (續)

根據我們的審閱，我們沒有注意到任何事項使我們相信財務報表在所有重大方面沒有按照企業會計準則的規定編製，未能公允反映機電股份公司2024年6月30日的財務狀況以及2024年1-6月的經營成果和現金流量。

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the consolidated and the Company's financial position as at 30 June 2024, the consolidated and the Company's results of operations and cash flows for six-month period then ended in accordance with Accounting Standards for Business Enterprises.

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

CICPA :
中國註冊會計師：

China, Beijing
中國 • 北京

CICPA :
中國註冊會計師：

21 August 2024
二〇二四年八月二十一日

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

中期簡明合併資產負債表

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

項目	Items	附註 Notes	30/6/2024 30 June 2024	31/12/2023 31 December 2023
流動資產：	Current assets			
貨幣資金	Cash and cash equivalents	五、1 V.1	1,984,412,913.99	2,318,562,064.85
交易性金融資產	Financial assets held for trade	五、2 V.2	522,976,689.00	213,172,331.55
買入返售金融資產	Redemptory monetary capital for sale	五、3 V.3	-	400,579,125.00
應收票據	Notes receivable	五、4 V.4	172,721,474.60	341,195,461.65
應收賬款	Accounts receivable	五、5 V.5	3,603,149,730.77	2,744,375,342.87
應收款項融資	Receivable financing	五、7 V.7	646,677,775.52	524,226,967.08
預付款項	Prepayments	五、8 V.8	176,555,558.37	284,495,451.43
其他應收款	Other receivables	五、9 V.9	438,834,850.14	656,269,208.66
其中：應收股利	Including: Dividends receivable	五、9.1 V.9.1	238,482,420.98	405,074,939.52
發放貸款和墊款	Loans and advances to customers	五、13.1 V.13.1	386,138,302.14	486,199,033.99
存貨	Inventories	五、10 V.10	2,285,367,656.28	2,342,683,029.07
合同資產	Contract assets	五、6 V.6	909,382,498.45	815,879,761.40
一年內到期的非流動資產	Non-current assets due within one year	五、11 V.11	17,862,879.84	62,082,416.99
其他流動資產	Other current assets	五、12 V.12	27,799,668.78	189,048,200.19
流動資產合計	Total current assets		11,171,879,997.88	11,378,768,394.73
非流動資產：	Non-current assets			
發放貸款和墊款	Loans and advances to customers	五、13.2 V.13.2	307,326,337.50	380,485,692.71
長期應收款	Long-term receivables	五、15 V.15	17,862,879.84	26,670,593.81
長期股權投資	Long-term equity investments	五、16 V.16	1,591,903,743.28	1,309,306,619.00
其他權益工具投資	Other equity instruments investment	五、14 V.14	132,123,218.68	143,581,611.62
投資性房地產	Investment properties	五、17 V.17	189,810,101.24	197,174,474.94
固定資產	Property, plant and equipment	五、18 V.18	2,638,871,383.62	2,682,037,796.18
在建工程	Construction in progress	五、19 V.19	86,090,850.82	91,987,334.25
使用權資產	Right-of-use assets	五、20 V.20	420,726,168.06	334,750,957.34
無形資產	Intangible assets	五、21 V.21	429,878,905.35	475,836,222.46
開發支出	Development expenditures	五、22 V.22	1,995,750.94	8,030,198.67
商譽	Goodwill	五、23 V.23	88,799,237.25	88,799,237.25
長期待攤費用	Long-term deferred expenses	五、24 V.24	32,256,966.73	51,900,414.33
遞延所得稅資產	Deferred tax assets	五、25 V.25	161,231,918.94	159,274,530.62
其他非流動資產	Other non-current assets	五、26 V.26	73,022,309.83	157,480,079.05
非流動資產合計	Total non-current assets		6,171,899,772.08	6,107,315,762.23
資產總計	Total assets		17,343,779,769.96	17,486,084,156.96

INTERIM CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (*Continued*)
 中期簡明合併資產負債表 (續)

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

項目	Items	附註 Notes	30/6/2024 30 June 2024	31/12/2023 31 December 2023
流動負債：	Current liabilities			
短期借款	Short-term loans	五、28 V.28	295,281,377.69	568,383,530.32
吸收存款及同業存放	Due to customers, banks and other financial institutions	五、29 V.29	412,380,826.71	663,854,525.48
應付票據	Notes payable	五、30 V.30	1,445,270,904.15	1,489,169,192.29
應付帳款	Accounts payable	五、31 V.31	2,682,981,581.12	2,381,077,388.42
合同負債	Contract liabilities	五、33 V.33	692,544,169.65	696,998,128.90
應付職工薪酬	Employee benefits payables	五、34 V.34	80,932,809.38	100,117,332.01
應交稅費	Taxes and levies payables	五、35 V.35	194,262,356.42	152,291,578.15
其他應付款	Other payables	五、32 V.32	455,285,483.10	436,607,482.19
其中：應付股利	Including: Dividends payable	五、32.1 V.32.1	106,709,892.36	33,038,337.51
一年內到期的非流動負債	Non-current liabilities due within one year	五、36 V.36	986,116,010.29	581,745,790.92
其他流動負債	Other current liabilities	五、37 V.37	38,540,895.21	43,501,657.16
流動負債合計	Total current liabilities		7,283,596,413.72	7,113,746,605.84
非流動負債：	Non-current liabilities			
長期借款	Long-term loans	五、38 V.38	1,082,335,639.59	1,632,646,116.22
租賃負債	Lease liabilities	五、39 V.39	195,011,769.33	143,467,534.22
長期應付款	Long-term payables	五、40 V.40	5,134,973.72	2,883,277.24
長期應付職工薪酬	Long-term employee benefits payable	五、41 V.41	4,833,338.37	5,318,000.00
預計負債	Provisions	五、42 V.42	55,264,934.87	53,301,196.48
遞延收益	Deferred revenue	五、43 V.43	185,255,541.03	186,763,428.92
遞延所得稅負債	Deferred tax liabilities	五、25 V.25	110,725,674.77	108,126,660.59
非流動負債合計	Total non-current liabilities		1,638,561,871.68	2,132,506,213.67
負債合計	Total liabilities		8,922,158,285.40	9,246,252,819.51
股東權益：	Shareholder's equity			
股本	Share capital	五、44 V.44	3,684,640,154.00	3,684,640,154.00
資本公積	Capital reserves	五、45 V.45	81,139,793.92	80,949,073.14
其他綜合收益	Other comprehensive income	五、46 V.46	45,653,818.40	61,786,603.88
盈餘公積	Surplus reserves	五、47 V.47	479,851,957.61	479,851,957.61
未分配利潤	Undistributed profit	五、48 V.48	3,600,539,329.19	3,404,126,480.53
歸屬於母公司股東權益合計	Total equity attributable to shareholders of the Company		7,891,825,053.12	7,711,354,269.16
少數股東權益	Non-controlling interests		529,796,431.44	528,477,068.29
股東權益合計	Total shareholder's equity		8,421,621,484.56	8,239,831,337.45
負債和股東權益總計	Total liabilities and shareholder's equity		17,343,779,769.96	17,486,084,156.96

Legal Representative:
 法定代表人：

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

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

FINANCIAL POSITION STATEMENT OF THE COMPANY

母公司資產負債表

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

項目	Items	附註 Notes	30/6/2024 30 June 2024	31/12/2023 31 December 2023
流動資產：	Current assets:			
貨幣資金	Cash and cash equivalents		1,190,330,087.43	1,339,844,453.95
其他應收款	Other receivables	十七、1 XVII.1	623,847,538.81	574,689,463.73
其中：應收股利	Including: Dividends receivable	十七、1.1 XVII.1.1	473,577,176.04	442,004,487.90
一年內到期的非流動資產	Non-current assets due within one year		381,193,824.44	263,197,548.11
其他流動資產	Other current assets		2,300,648.74	123,430,945.52
流動資產合計	Total current assets		2,197,672,099.42	2,301,162,411.31
非流動資產：	Non-current assets:			
長期應收款	Long-term receivables		824,437,746.43	829,518,090.87
長期股權投資	Long-term equity investments	十七、2 XVII.2	5,845,155,224.18	5,496,989,803.14
其他權益工具投資	Other equity instruments investment		130,696,335.00	138,047,085.00
投資性房地產	Investment properties		107,624,106.30	109,366,532.25
固定資產	Property, plant and equipment		245,916,513.30	251,770,023.97
在建工程	Construction in progress		2,767,169.81	2,487,169.81
使用權資產	Right-to-use assets		5,984,887.04	8,157,658.98
無形資產	Intangible assets		95,105,403.52	97,244,386.60
遞延所得稅資產	Deferred tax assets		1,496,221.76	2,124,266.95
非流動資產合計	Total non-current assets		7,259,183,607.34	6,935,705,017.57
資產總計	Total assets		9,456,855,706.76	9,236,867,428.88

FINANCIAL POSITION STATEMENT OF THE COMPANY (Continued)
 母公司資產負債表(續)

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

項目	Items	附註 Notes	30/6/2024 30 June 2024	31/12/2023 31 December 2023
流動負債：	Current liabilities			
短期借款	Short-term loans		50,262,500.00	300,230,555.56
應付職工薪酬	Employee benefits payables		3,923,340.96	1,916,977.24
應交稅費	Taxes and levies payables		157,336.67	166,258.15
其他應付款	Other payables		108,140,219.81	69,341,281.57
其中：應付股利	Including: Dividends payable		73,692,803.08	-
一年內到期的非流動負債	Non-current liabilities due within one year		725,859,945.50	398,905,687.80
流動負債合計	Total current liabilities		888,343,342.94	770,560,760.32
非流動負債：	Non-current liabilities			
長期借款	Long-term loans		934,845,639.59	1,299,198,783.34
租賃負債	Lease liabilities		2,189,171.87	4,334,491.11
遞延所得稅負債	Deferred tax liabilities		30,864,090.26	33,244,970.75
非流動負債合計	Total non-current liabilities		967,898,901.72	1,336,778,245.20
負債合計	Total liabilities		1,856,242,244.66	2,107,339,005.52
股東權益：	Shareholder's equity			
股本	Share capital		3,684,640,154.00	3,684,640,154.00
資本公積	Capital reserves		157,906,213.63	141,221,053.70
其他綜合收益	Other comprehensive income		63,619,095.50	69,132,158.00
盈餘公積	Surplus reserves		494,227,333.52	494,227,333.52
未分配利潤	Undistributed profit		3,200,220,665.45	2,740,307,724.14
股東權益合計	Total shareholder's equity		7,600,613,462.10	7,129,528,423.36
負債和股東權益總計	Total liabilities and shareholder's equity		9,456,855,706.76	9,236,867,428.88

Legal Representative

法定代表人：

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

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

INTERIM CONDENSED CONSOLIDATED COMPREHENSIVE INCOME STATEMENT

中期簡明合併綜合利潤表

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

項目	Items	附註 Notes	2024年1-6月 From January- June, 2024	2023年1-6月 From January- June, 2023
一、營業總收入	1. Total operating revenue	五、49 V.49	4,225,668,221.00	3,888,978,083.29
其中：營業收入	Including: Operating revenue	五、49 V.49	4,200,100,690.27	3,860,057,365.85
利息收入	Interest income	五、49 V.49	25,563,828.14	28,918,641.97
手續費及佣金收入	Transaction fees and commission income	五、49 V.49	3,702.59	2,075.47
二、營業總成本	2. Total operating cost		4,201,431,104.12	3,814,642,173.30
其中：營業成本	Including: Operating cost	五、49 V.49	3,478,762,478.95	3,152,024,292.28
利息支出	Interest expenses	五、49 V.49	2,804,691.84	4,103,914.75
手續費及佣金支出	Transaction cost and commission fees	五、49 V.49	73,441.71	82,798.62
稅金及附加	Business taxes and surcharges	五、50 V.50	33,299,811.31	31,662,484.38
銷售費用	Selling and distribution expenses	五、51 V.51	123,155,288.76	111,693,486.11
管理費用	Administrative expenses	五、52 V.52	320,773,887.11	308,735,191.07
研發費用	Research and development expenses	五、53 V.53	196,998,854.97	180,470,789.71
財務費用	Financial expenses	五、54 V.54	45,562,649.47	25,869,216.38
其中：利息費用	Including: Interest expenses	五、54 V.54	40,627,611.07	41,898,083.64
利息收入	Interest income	五、54 V.54	8,623,367.87	13,226,858.88
加：其他收益	Add: Other income	五、55 V.55	88,924,445.93	29,475,972.62
投資收益(損失以「-」號填列)	Investment income (Loss listed with "-")	五、56 V.56	281,741,736.33	181,763,614.55
其中：對聯營企業和合營企業的 投資收益	Including: Income from investments in associates and joint ventures	五、56 V.56	285,368,786.74	177,808,915.47
公允價值變動收益(損失以「-」號 填列)	Gain arising from the changes in fair value (Loss listed with "-")	五、57 V.57	5,997,041.06	159,297.94
信用減值損失(損失以「-」號填列)	Impairment loss of credit (Loss is listed by "-")	五、58 V.58	-2,438,925.61	-27,822,390.34
資產減值損失(損失以「-」號填列)	Impairment loss of assets (Loss is listed by "-")	五、59 V.59	-7,306,247.75	-45,427,899.36
資產處置收益(損失以「-」號填列)	Gain on disposal of assets (Loss listed with "-")	五、60 V.60	-59,400,276.22	23,953,462.92
三、營業利潤(虧損以「-」號填列)	3. Operating profit (Loss listed with "-")		331,754,890.62	236,437,968.32
加：營業外收入	Add: Non-operating income	五、61 V.61	9,257,744.32	3,390,927.08
減：營業外支出	Less: Non-operating expenses	五、62 V.62	2,902,980.82	1,084,860.82
四、利潤總額(虧損總額以「-」號填列)	4. Total profit (Total loss listed with "-")		338,109,654.12	238,744,034.58
減：所得稅費用	Less: Income tax expenses	五、63 V.63	48,006,569.55	35,929,724.05
五、淨利潤(淨虧損以「-」號填列)	5. Net profit (Net loss listed with "-")		290,103,084.57	202,814,310.53
(一)按經營持續性分類	(1) Classification by continuing or discontinued operation		290,103,084.57	202,814,310.53
1. 持續經營淨利潤(淨虧損以「-」號 填列)	1. Net profit attributable to continuing operation (Net loss listed with "-")		290,103,084.57	202,814,310.53
2. 終止經營淨利潤(淨虧損以「-」號 填列)	2. Net profit attributable to discontinued operation (Net loss listed with "-")			
(二)按所有權歸屬分類	(2) Classification by ownership		290,103,084.57	202,814,310.53
1. 歸屬於母公司所有者的淨利潤	1. Net profit attributable to shareholders of the controlling company		270,105,651.74	181,907,404.18
2. 少數股東損益	2. Net profit attributable to non-controlling interests		19,997,432.83	20,906,906.35

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

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

項目	Items	附註 Notes	2024年1-6月 From January- June, 2024	2023年1-6月 From January- June, 2023
六、其他綜合收益的稅後淨額	6. Net other comprehensive income after tax	五、46 V.46	-15,791,572.53	-12,388,805.33
歸屬母公司所有者的其他綜合收益的稅後淨額	Net other comprehensive income after tax attributable to shareholders of the Company	五、46 V.46	-16,132,785.48	-12,508,421.58
(一)不能重分類進損益的其他綜合收益	(1). Other comprehensive incomes that cannot be reclassified into profit or loss	五、46 V.46	-5,513,062.50	-1,947,948.75
1.重新計量設定受益計劃變動額	1. Changes from recalculation of defined benefit plan	五、46 V.46	-	-
2.設定受益計劃變動額結轉留存收益	2. Transfer changes of defined benefit plan to retained earnings	五、46 V.46	-	-
3.其他權益工具投資公允價值變動	3. Changes in fair value of other equity instrument investments	五、46 V.46	-5,513,062.50	-1,947,948.75
(二)將重分類進損益的其他綜合收益	(2). Other comprehensive income that can be reclassified into profit or loss	五、46 V.46	-10,619,722.98	-10,560,472.83
1.可供出售金融資產公允價值變動損益	1. Profit and loss from changes in fair value of available for sale financial assets	五、49 V.46	-	-
2.現金流量套期有效部分	2. Effective part of cash flow hedging	五、46 V.46	971,144.55	340,446.25
3.淨投資套期損益的有效部分	3. Effective portion of net investment hedging gains and losses	五、46 V.46	-	-
4.外幣財務報表折算差額	4. Translation differences of financial statements in foreign currencies	五、46 V.46	-11,590,867.53	-10,900,919.08
歸屬於少數股東的其他綜合收益的稅後淨額	Net other comprehensive income after tax attributable to non-controlling interests	五、46 V.46	341,212.95	119,616.25
七、綜合收益總額	7. Total comprehensive income		274,311,512.04	190,425,505.20
(一)歸屬於母公司股東的綜合收益總額	1. Total comprehensive income attributable to shareholders of the Company		253,972,866.26	169,398,982.60
(二)歸屬於少數股東的綜合收益總額	2. Total comprehensive income attributable to non-controlling interests		20,338,645.78	21,026,522.60
八、每股收益：	8. Earnings per share			
(一)基本每股收益(元/股)	1. Basic earnings per share		0.07	0.05
(二)稀釋每股收益(元/股)	2. Diluted earnings per share		0.07	0.05

Legal Representative

法定代表人：

Person in charge of
accounting function:

主管會計工作負責人：

Person in charge of accounting
department:

會計機構負責人：

INCOME STATEMENT OF THE COMPANY

母公司利潤表

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

項目	Items	附註 Notes	2024年1-6月 From January- June, 2024	2023年1-6月 From January- June, 2023
一、營業收入	1. Operating revenue	十七、3 XVII.3	4,168,227.86	529,272.75
減：營業成本	Less: operating cost		-	-
税金及附加	Business taxes and surcharges		2,373,869.07	796,201.79
銷售費用	Selling and distribution expenses		-	-
管理費用	Administrative expenses		38,260,913.04	27,085,906.15
研發費用	Research and development expenses		16,685,159.93	-
財務費用	Financial expenses		5,833,188.67	-5,832,104.54
其中：利息費用	Including: Interest expenses		24,232,302.48	28,607,457.52
利息收入	Interest income		18,863,654.43	33,816,093.77
加：其他收益	Add: Other income		25,608.21	23,552.84
投資收益(損失以「-」號填列)	Investment income (Loss listed with "-")	十七、4 XVII.4	592,849,927.03	233,180,503.62
其中：對聯營企業和合營企業的投資 收益	Including: Income from investments in associates and joint ventures	十七、4 XVII.4	284,127,804.28	176,774,298.61
信用減值損失(損失以「-」號填列)	Impairment loss of credit (Loss is listed by "-")		-	-
資產處置收益(損失以「-」號填列)	Gain on disposal of assets (Loss listed with "-")		-200,035.80	-
二、營業利潤(虧損以「-」號填列)	2. Operating profit (Loss listed with "-")		533,690,596.59	211,683,325.81
加：營業外收入	Add: Non-operating income		-	-
減：營業外支出	Less: Non-operating expenses		-	6,334.90
三、利潤總額(虧損總額以「-」號填列)	3. Total profit (Loss listed with "-")		533,690,596.59	211,676,990.91
減：所得稅費用	Less: Income tax expenses		84,852.20	-15,223.98
四、淨利潤(淨虧損以「-」號填列)	4. Net profit (Net loss listed with "-")		533,605,744.39	211,692,214.89
(一)持續經營淨利潤(淨虧損以「-」號填列)	(1) Net profit attributable to continuing operation (Net loss listed with "-")		533,605,744.39	211,692,214.89
(二)終止經營淨利潤(淨虧損以「-」號填列)	(2) Net profit attributable to discontinued operation (Net loss listed with "-")		-	-
五、其他綜合收益的稅後淨額	5. Net other comprehensive income after tax		-5,513,062.50	-1,947,948.75
(一)不能重分類進損益的其他綜合收益	1. Other comprehensive incomes that cannot be reclassified into profit or loss		-5,513,062.50	-1,947,948.75
1.重新計量設定受益計劃變動額	(1) Changes from recalculation of defined benefit plan		-	-
2.設定受益計劃變動額結轉留存收益	(2) Transfer changes of defined benefit plan to retained earnings		-	-
3.其他權益工具投資公允價值變動	(3) Changes in fair value of other equity instrument investments		-5,513,062.50	-1,947,948.75
(二)將重分類進損益的其他綜合收益	2. Other comprehensive income that can be reclassified into profit or loss		-	-
1.淨投資套期損益的有效部分	1. Effective portion of net investment hedging gains and losses		-	-
2.外幣財務報表折算差額	2. Translation differences of financial statements in foreign currencies		-	-
六、綜合收益總額	6. Total comprehensive income		528,092,681.89	209,744,266.14

Legal Representative

法定代表人：

Person in charge of
accounting function:

主管會計工作負責人：

Person in charge of accounting
department:

會計機構負責人：

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

中期簡明合併現金流量表

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

項目	Items	附註 Notes	2024年1-6月 From January- June, 2024	2023年1-6月 From January- June, 2023
一、經營活動產生的現金流量：	1. Cash flows from operating activities			
銷售商品、提供勞務收到的現金	Cash received from sales of goods and rendering of services		3,779,890,011.49	3,524,622,257.93
客戶存款和同業存放款項淨增加額	Net increase in customer deposits and interbank deposits		-251,135,183.61	-267,308,453.18
收取利息、手續費及佣金的現金	Cash received from interest, surcharges and commission fee		27,188,512.65	15,492,726.12
回購業務資金淨增加額	Net increase in repurchase business funds		-	-
收到的稅費返還	Cash received from tax refund		15,895,094.82	7,799,085.89
收到其他與經營活動有關的現金	Cash received relating to other operating activities		488,595,913.27	559,257,425.88
經營活動現金流入小計	Sub-total of cash inflows from operating activities		4,060,434,348.62	3,839,863,042.64
購買商品、接受勞務支付的現金	Cash paid for goods and services		3,256,783,289.49	2,818,393,280.26
客戶貸款及墊款淨增加額	Net increase in loans and advances to customers		-177,574,697.67	-345,594,433.12
存放中央銀行和同業款項淨增加額	Net increase in central bank and interbank payments		-26,058,315.87	-10,534,714.11
支付利息、手續費及佣金的現金	Cash paid for interest, surcharges and commission fee		2,539,618.39	4,186,713.37
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		552,878,785.07	508,827,843.05
支付的各項稅費	Payments of taxes and surcharges		133,035,353.24	162,846,744.40
支付其他與經營活動有關的現金	Cash paid relating to other operating activities		570,890,022.06	678,407,370.35
經營活動現金流出小計	Sub-total of cash outflows from operating activities		4,312,494,054.71	3,816,532,804.20
經營活動產生的現金流量淨額	Net cash flows from operating activities		-252,059,706.09	23,330,238.44
二、投資活動產生的現金流量：	2. Cash flows from investment activities			
收回投資收到的現金	Cash received from return of investments		683,117,615.42	108,700,000.00
取得投資收益收到的現金	Cash received from investments income		172,936,031.70	144,164,353.63
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		103,334,614.41	54,923,272.32
收到其他與投資活動有關的現金	Cash received relating to other investing activities		28,563,927.68	-
投資活動現金流入小計	Sub-total of cash inflows from investing activities		987,952,189.21	307,787,625.95
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid to acquire fixed assets, intangible assets and other long-term assets		94,800,785.73	92,672,748.17
投資支付的現金	Cash paid for investments		1,013,806,186.60	100,000,000.00
支付其他與投資活動有關的現金	Cash paid relating to other investing activities		-	-
投資活動現金流出小計	Sub-total of cash outflow from investing activities		1,108,606,972.33	192,672,748.17
投資活動產生的現金流量淨額	Net cash flows from investing activities		-120,654,783.12	115,114,877.78

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (Continued)

中期簡明合併現金流量表(續)

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

項目	Items	附註 Notes	2024年1-6月 From January- June, 2024	2023年1-6月 From January- June, 2023
三、籌資活動產生的現金流量：	3. Cash flows from financing activities			
取得借款所收到的現金	Cash received from loans granted		445,762,905.60	1,262,977,470.03
收到其他與籌資活動有關的現金	Cash received relating to other financing activities		2,335,000.00	45,000,000.00
籌資活動現金流入小計	Sub-total of cash inflows from financing activities		448,097,905.60	1,307,977,470.03
償還債務所支付的現金	Cash paid for repayment of borrowings		774,586,769.47	1,201,940,887.51
分配股利、利潤或償付利息所支付的現金	Cash paid for dividends, profits or payments of interests		60,860,435.35	52,132,878.07
其中：子公司支付給少數股東的股利、利潤	Including: dividends and profits paid to non-controlling interests by subsidiaries		21,167,733.68	8,887,301.81
支付其他與籌資活動有關的現金	Cash paid relating to other financing activities		44,214,943.19	40,613,457.70
籌資活動現金流出小計	Sub-total of cash outflows from financing activities		879,662,148.01	1,294,687,223.28
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-431,564,242.41	13,290,246.75
四、匯率變動對現金及現金等價物的影響	4. Effects of changes in exchange rate on cash and cash equivalents		492,315.65	5,911,551.68
五、現金及現金等價物淨增加額	5. Net increase in cash and cash equivalents		-803,786,415.97	157,646,914.65
加：期初現金及現金等價物餘額	Add: opening balance of cash and cash equivalents		2,181,163,417.65	2,160,065,586.94
六、期末現金及現金等價物餘額	6. Balance of cash and cash equivalents at the end of this period	五、64 (2) V、64 (2)	1,377,377,001.68	2,317,712,501.59

Legal Representative

法定代表人：

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

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

CASH FLOWS STATEMENT OF THE COMPANY

母公司現金流量表

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

項目	Items	附註 Notes	2024年1-6月 From January- June, 2024	2023年1-6月 From January- June, 2023
一、經營活動產生的現金流量：	1. Cash flows from operating activities			
銷售商品、提供勞務收到的現金	Cash received from sales of goods and rendering of services		-	-
收到的稅費返還	Cash received from tax refund		27,144.70	23,552.84
收到其他與經營活動有關的現金	Cash received relating to other operating activities		13,570,548.14	20,417,807.30
經營活動現金流入小計	Sub-total of cash inflows from operating activities		13,597,692.84	20,441,360.14
購買商品、接受勞務支付的現金	Cash paid for goods and services		-	-
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		10,509,291.88	8,926,925.40
支付的各项稅費	Payments of taxes and surcharges		2,373,869.07	1,440,200.04
支付其他與經營活動有關的現金	Cash paid relating to other operating activities		15,219,816.08	11,523,933.81
經營活動現金流出小計	Sub-total of cash outflows from operating activities		28,102,977.03	21,891,059.25
經營活動產生的現金流量淨額	Net cash flows from operating activities		-14,505,284.19	-1,449,699.11
二、投資活動產生的現金流量：	2. Cash flows from investment activities			
收回投資收到的現金	Cash received from return of investments		-	8,700,000.00
取得投資收益收到的現金	Cash received from obtaining investment returns		280,111,817.85	171,329,666.76
處置固定資產、無形資產和其他長期資產所收回的現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets		-	5,600.00
收到其他與投資活動有關的現金	Cash received relating to other investing activities		221,150,702.35	884,718,410.38
投資活動現金流入小計	Sub-total of cash inflows from investing activities		501,262,520.20	1,064,753,677.14
購建固定資產、無形資產和其他長期資產所支付的現金	Cash paid to acquire fixed assets, intangible assets and other long-term assets		412,732.89	-
投資支付的現金	Cash paid for investments		103,750,000.00	-
支付其他與投資活動有關的現金	Cash paid relating to other investing activities		384,773,208.28	909,948,069.57
投資活動現金流出小計	Sub-total of cash outflow from investing activities		488,935,941.17	909,948,069.57
投資活動產生的現金流量淨額	Net cash flows from investing activities		12,326,579.03	154,805,607.57

CASH FLOWS STATEMENT OF THE COMPANY (Continued)

母公司現金流量表(續)

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

項目	Items	附註 Notes	2024年1-6月 From January- June, 2024	2023年1-6月 From January- June, 2023
三、籌資活動產生的現金流量：	3. Cash flows from financing activities			
取得借款收到的現金	Cash received from loans granted		50,000,000.00	820,000,000.00
收到其他與籌資活動有關的現金	Cash received relating to other financing activities		-	-
籌資活動現金流入小計	Sub-total of cash inflows from financing activities		50,000,000.00	820,000,000.00
償還債務支付的現金	Cash paid for repayment of borrowings		338,700,000.00	638,900,000.00
分配股利、利潤或償付利息支付的現金	Cash paid for dividends, profits or payments of interests		22,984,331.66	29,279,800.43
支付其他與籌資活動有關的現金	Cash paid relating to other financing activities		1,481,746.80	96,983,248.81
籌資活動現金流出小計	Sub-total of cash outflows from financing activities		363,166,078.46	765,163,049.24
籌資活動產生的現金流量淨額	Net cash flows from financing activities		-313,166,078.46	54,836,950.76
四、匯率變動對現金及現金等價物的影響	4. Effects of changes in exchange rate on cash and cash equivalents		3,461.87	-
五、現金及現金等價物淨增加額	5. Net increase in cash and cash equivalents		-315,341,321.75	208,192,859.22
加：期初現金及現金等價物餘額	Add: opening balance of cash and cash equivalents		1,338,979,037.28	1,314,905,399.94
六、期末現金及現金等價物餘額	6. Balance of cash and cash equivalents at the end of this period		1,023,637,715.53	1,523,098,259.16

Legal Representative

法定代表人：

Person in charge of
accounting function:

主管會計工作負責人：

Person in charge of accounting
department:

會計機構負責人：

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

中期簡明合併股東權益變動表

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

項目	Items	歸屬於控股股東的權益 Equity attributable to the equity holders of the controlling Company										少數股東權益 Non-controlling interests	股東權益合計 Total equity						
		股本 Share capital		其他權益工具 Other equity instruments		資本公積 Capital reserves		其他綜合收益 Other comprehensive income		專項儲備 Special reserves				盈餘公積 Surplus reserves		一般風險準備 General risk provision		未分配利潤 Retained profits	
		優先股 Preferred shares	普通股 Perpetual bond	其他 Others	資本公積 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserves	盈餘公積 Surplus reserves	一般風險準備 General risk provision	未分配利潤 Retained profits	少數股東權益 Non-controlling interests			股東權益合計 Total equity					
一、2023年12月31日餘額	1. Balance at 31 December 2023	3,684,640,154.00	-	-	80,949,073.14	-	61,786,603.88	-	479,851,957.61	-	3,404,125,480.53	-	528,477,068.29	8,239,831,337.45					
加：會計政策變更	Correction of accounting policies	-	-	-	-	-	-	-	-	-	-	-	-	-					
前期差錯更正	Correction of prior-period errors	-	-	-	-	-	-	-	-	-	-	-	-	-					
同一控制下企業合併	Business combination under common control	-	-	-	-	-	-	-	-	-	-	-	-	-					
其他	Others	-	-	-	-	-	-	-	-	-	-	-	-	-					
二、2024年1月1日餘額	2. Balance at 1 January 2024	3,684,640,154.00	-	-	80,949,073.14	-	61,786,603.88	-	479,851,957.61	-	3,404,125,480.53	-	528,477,068.29	8,239,831,337.45					
三、本年增減變動金額 (減少以“-”號填列)	3. Increase/Decrease for the period (Decrease listed with "-")	-	-	-	190,720.78	-	-16,132,785.48	-	-	-	196,412,848.66	-	1,319,383.15	181,790,147.11					
(一)綜合收益總額	(1) Total comprehensive income	-	-	-	-	-	-16,132,785.48	-	-	-	196,412,848.66	-	1,319,383.15	181,790,147.11					
(二)股東投入和減少資本	(2) Capital contribution and reduction from shareholders	-	-	-	190,720.78	-	-	-	-	-	270,105,651.74	-	20,338,645.78	274,311,512.04					
1.股東投入的普通股	1. Common stock capital contribution from shareholders	-	-	-	-	-	-	-	-	-	-	-	43,036.00	233,736.78					
2.其他權益工具持有者投入資本	2. Capital contribution from holders of other equity instruments	-	-	-	-	-	-	-	-	-	-	-	-	-					
3.股份支付計入股東權益的金額	3. Equity increase from Share-based payments	-	-	-	-	-	-	-	-	-	-	-	-	-					
4.其他	4. Others	-	-	-	190,720.78	-	-	-	-	-	-	-	-	-					
(三)利潤分配	(3) Profit appropriations	-	-	-	-	-	-	-	-	-	-73,692,803.08	-	-19,062,318.63	-92,755,121.71					
1.提取盈餘公積	1. Appropriation to statutory reserve	-	-	-	-	-	-	-	-	-	-	-	-	-					
2.提取職工福利基金	2. Appropriation to staff bonus and welfare	-	-	-	-	-	-	-	-	-	-	-	-	-					
3.提取廣股分配	3. Appropriation to shareholders	-	-	-	-	-	-	-	-	-	-	-	-	-					
4.其他	4. Others	-	-	-	-	-	-	-	-	-	-73,692,803.08	-	-19,062,318.63	-92,755,121.71					
(四)股東權益內部轉銷	(4) Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-					
1.資本公積轉增資本	1. Transfer of capital reserves to share capital	-	-	-	-	-	-	-	-	-	-	-	-	-					
2.盈餘公積轉增資本	2. Transfer of surplus reserves to share capital	-	-	-	-	-	-	-	-	-	-	-	-	-					
3.盈餘公積轉增盈餘	3. Surplus reserves transfer to make up for losses	-	-	-	-	-	-	-	-	-	-	-	-	-					
4.其他綜合收益轉增留存收益	4. Transfer other comprehensive income to retained earnings	-	-	-	-	-	-	-	-	-	-	-	-	-					
5.其他	5. Others	-	-	-	-	-	-	-	-	-	-	-	-	-					
(五)專項儲備	(5) Special reserves	-	-	-	-	-	-	-	-	-	-	-	-	-					
1.本年提取	1. Appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-					
2.本年使用	2. Used	-	-	-	-	-	-	-	-	-	-	-	-	-					
(六)其他	(6) Others	-	-	-	-	-	-	-	-	-	-	-	-	-					
四、2024年6月30日餘額	4. Balance at 30 June 2024	3,684,640,154.00	-	-	81,139,793.92	-	45,653,818.40	-	479,851,957.61	-	3,600,539,329.19	-	529,796,451.44	8,421,621,484.56					

INTERIM CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (Continued)

中期簡明合併股東權益變動表(續)

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

項目	歸屬於母公司股東權益 Equity attributable to the equity holders of the controlling Company										少數股東權益 Non-controlling interest	股東權益合計 Total equity
	股本 Share capital	優先股 Preferred shares	其他權益工具 Other equity instruments	資本公積 Capital reserves	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserves	盈餘公積 Surplus reserves	一般風險準備 General risk provision	未分配利潤 Retained profits		
一、2023年12月31日餘額	3,684,640,154.00	-	-	71,991,114.02	-	110,226,324.25	-	471,043,765.88	-	3,220,571,231.28	459,249,330.79	8,017,721,940.22
加：會計政策變更 前期差更正 同一控制下企業合併 其他	-	-	-	-	-	-	-	-	-	-	-	-
二、2023年1月1日餘額	3,684,640,154.00	-	-	71,991,114.02	-	110,226,324.25	-	471,043,765.88	-	3,220,571,231.28	459,249,330.79	8,017,721,940.22
三、本年增減變動金額(減少以“-”號填列)	-	-	-	8,957,959.12	-	-48,459,720.37	-	8,808,191.73	-	183,555,249.25	69,227,717.50	222,109,397.23
(一) 綜合收益總額	-	-	-	-	-	-48,459,720.37	-	-	-	333,626,849.13	35,392,396.36	291,139,525.12
(二) 股東投入和減少資本	-	-	-	-	-	-	-	-	-	-	-	-
1. 股東投入的普通股	-	-	-	-	-	-	-	-	-	-	-	-
2. 其他權益工具持有者投入資本	-	-	-	-	-	-	-	-	-	-	-	-
3. 股份支付計入股東權益的金額	-	-	-	-	-	-	-	-	-	-	-	-
4. 其他	-	-	-	-	-	-	-	-	-	-	-	-
(三) 利潤分配	-	-	-	-	-	-	-	-	-	-	-	-
1. 提取盈餘公積	-	-	-	-	-	-	-	-	-	-	-	-
2. 提取職工獎勵及福利基金	-	-	-	-	-	-	-	-	-	-	-	-
3. 對股東分配	-	-	-	-	-	-	-	-	-	-	-	-
4. 其他	-	-	-	-	-	-	-	-	-	-	-	-
(四) 股東權益結轉	-	-	-	-	-	-	-	-	-	-	-	-
1. 資本公積轉增資本	-	-	-	-	-	-	-	-	-	-	-	-
2. 盈餘公積轉增資本	-	-	-	-	-	-	-	-	-	-	-	-
3. 盈餘公積彌補虧損	-	-	-	-	-	-	-	-	-	-	-	-
4. 其他綜合收益結轉留存收益	-	-	-	-	-	-	-	-	-	-	-	-
5. 其他	-	-	-	-	-	-	-	-	-	-	-	-
(五) 專項儲備	-	-	-	-	-	-	-	-	-	-	-	-
1. 本年提取	-	-	-	-	-	-	-	-	-	-	-	-
2. 本年使用	-	-	-	-	-	-	-	-	-	-	-	-
(六) 其他	-	-	-	-	-	-	-	-	-	-	-	-
四、2023年12月31日餘額	3,684,640,154.00	-	-	80,949,073.14	-	61,766,603.88	-	479,851,957.61	-	3,404,126,480.53	528,477,068.29	8,239,831,337.45

Legal Representative
法定代表人：

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

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

STATEMENT OF CHANGES IN EQUITY OF THE COMPANY

母公司股東權益變動表

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

項目	2024年1-6月 From January-June, 2024							歸集權益合計 Total equity		
	股本 Share capital	優先股 Preferred shares	其他權益工具 Other equity instruments	資本公積 Capital reserves	減：庫存股 Less: treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserves		盈餘公積 Surplus reserves	未分配利潤 Retained profits
一、2023年12月31日餘額	3,684,640,154.00	-	-	141,221,053.70	-	69,132,158.00	-	494,227,333.52	2,740,307,724.14	7,129,528,423.36
加：會計政策變更	-	-	-	-	-	-	-	-	-	-
前期差錯更正	-	-	-	-	-	-	-	-	-	-
其他	-	-	-	-	-	-	-	-	-	-
二、2024年1月1日餘額	3,684,640,154.00	-	-	141,221,053.70	-	69,132,158.00	-	494,227,333.52	2,740,307,724.14	7,129,528,423.36
三、本年增減變動金額 (減少以“-”號填列)	-	-	-	16,685,159.93	-	-5,513,062.50	-	-	459,912,941.31	471,085,038.74
(一)綜合收益總額	-	-	-	-	-	-5,513,062.50	-	-	533,605,744.39	528,092,681.89
(二)股東投入和減少資本	-	-	-	16,685,159.93	-	-	-	-	-	16,685,159.93
1.股東投入的普通股	-	-	-	-	-	-	-	-	-	-
2.其他權益工具持有者投入	-	-	-	-	-	-	-	-	-	-
3.股份支付計入股東權益的	-	-	-	-	-	-	-	-	-	-
資本	-	-	-	-	-	-	-	-	-	-
金額	-	-	-	-	-	-	-	-	-	-
4.其他	-	-	-	16,685,159.93	-	-	-	-	-	16,685,159.93
(三)利潤分配	-	-	-	-	-	-	-	-	-73,692,803.08	-73,692,803.08
1.提取盈餘公積	-	-	-	-	-	-	-	-	-73,692,803.08	-73,692,803.08
2.向股東的分配	-	-	-	-	-	-	-	-	-	-
3.其他	-	-	-	-	-	-	-	-	-	-
(四)股東權益內部結構	-	-	-	-	-	-	-	-	-73,692,803.08	-73,692,803.08
1.資本公積轉增股本	-	-	-	-	-	-	-	-	-	-
2.盈餘公積轉增股本	-	-	-	-	-	-	-	-	-	-
3.盈餘公積轉增虧損	-	-	-	-	-	-	-	-	-	-
4.設立專項儲備變動額	-	-	-	-	-	-	-	-	-	-
留存收益	-	-	-	-	-	-	-	-	-	-
5.其他綜合收益結轉留存收益	-	-	-	-	-	-	-	-	-	-
6.其他	-	-	-	-	-	-	-	-	-	-
(五)專項儲備	-	-	-	-	-	-	-	-	-	-
1.本年提取	-	-	-	-	-	-	-	-	-	-
2.本年使用	-	-	-	-	-	-	-	-	-	-
(六)其他	-	-	-	-	-	-	-	-	-	-
四、2024年6月30日餘額	3,684,640,154.00	-	-	157,906,213.63	-	63,619,095.50	-	494,227,333.52	3,201,220,665.45	7,600,613,462.10

STATEMENT OF CHANGES IN EQUITY OF THE COMPANY (Continued)

母公司股東權益變動表(續)

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

項目	股本		其他權益工具		資本公積	減：庫存股	其他綜合收益	專項儲備	盈餘公積	未分配利潤	股東權益合計
	Share capital	Preferred shares	Perpetual bond	Others							
一、2022年12月31日餘額	3,684,640,154.00	-	-	-	140,322,753.71	-	91,964,834.22	-	485,419,141.79	2,771,573,203.24	7,173,920,086.96
加：會計政策變更	-	-	-	-	-	-	-	-	-	-	-
前期差更正	-	-	-	-	-	-	-	-	-	-	-
其他	-	-	-	-	-	-	-	-	-	-	-
二、2022年12月31日餘額	3,684,640,154.00	-	-	-	140,322,753.71	-	91,964,834.22	-	485,419,141.79	2,771,573,203.24	7,173,920,086.96
三、本年增減變動金額											
(減少以“-”號填列)											
(一)綜合收益總額	-	-	-	-	888,293.99	-	-22,832,676.22	-	8,808,191.73	-31,265,479.10	-44,391,663.60
(二)股東投入和減少資本	-	-	-	-	-	-	-22,832,676.22	-	8,808,191.73	88,081,917.25	65,249,241.03
1.股東投入的普通股	-	-	-	-	-	-	-	-	-	-	-
2.其他權益工具持有者投入	-	-	-	-	-	-	-	-	-	-	-
3.股份支付計入股東權益的	-	-	-	-	-	-	-	-	-	-	-
金額	-	-	-	-	-	-	-	-	-	-	-
4.其他	-	-	-	-	-	-	-	-	-	-	-
(三)利潤分配	-	-	-	-	-	-	-	-	-	-	-
1.提取盈餘公積	-	-	-	-	-	-	-	-	8,808,191.73	-19,347,386.35	-10,539,204.62
2.提取獎券的分配	-	-	-	-	-	-	-	-	8,808,191.73	-8,808,191.73	-
3.其他	-	-	-	-	-	-	-	-	-	-10,539,204.62	-10,539,204.62
(四)股東權益內部結轉	-	-	-	-	-	-	-	-	-	-	-
1.資本公積轉增股本	-	-	-	-	-	-	-	-	-	-	-
2.盈餘公積轉增股本	-	-	-	-	-	-	-	-	-	-	-
3.盈餘公積轉增虧損	-	-	-	-	-	-	-	-	-	-	-
4.法定盈餘公積變動轉增儲備	-	-	-	-	-	-	-	-	-	-	-
5.其他綜合收益結轉留存收益	-	-	-	-	-	-	-	-	-	-	-
6.其他	-	-	-	-	-	-	-	-	-	-	-
(五)專項儲備	-	-	-	-	-	-	-	-	-	-	-
1.本年提取	-	-	-	-	-	-	-	-	-	-	-
2.本年使用	-	-	-	-	-	-	-	-	-	-	-
(六)其他	-	-	-	-	888,293.99	-	-	-	-	-	888,293.99
四、2022年12月31日餘額	3,684,640,154.00	-	-	-	141,211,053.70	-	69,132,158.00	-	494,227,333.52	2,740,307,724.14	7,193,629,423.36

Legal Representative
法定代表人：

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

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

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

一、公司的基本情況

重慶機電股份有限公司(以下簡稱本公司，在包含子公司時統稱本集團)是由重慶機電控股(集團)公司(以下簡稱「重慶機電集團」、重慶渝富資本運營集團有限公司(以下簡稱「渝富資本」、原重慶渝富資產經營管理有限公司)、中國中信金融資產管理股份有限公司(以下簡稱「中信資產」、原中國華融資產管理股份有限公司)以及重慶建工集團股份有限公司(以下簡稱「建工集團」、原重慶建工集團有限公司)於2007年7月27日共同發起設立的股份有限公司，註冊地址為中華人民共和國重慶市北部新區黃山大道中段60號，總部地址為中華人民共和國重慶市。設立時的總股本為2,679,740,154元，每股面值人民幣1元。

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

本公司的母公司及最終控股公司均為重慶機電集團，重慶機電集團為中國註冊的公司。截至本年末，本公司的註冊資本為人民幣3,684,640,154元。本集團主要業務板塊有清潔能源裝備、高端智能裝備的製造、銷售及服務。

本財務報表由本公司董事會於2024年8月21日批准報出。

I. GENERAL INFORMATION

Chongqing Machinery & Electric Co., Ltd. (hereinafter referred to as the Company, and collectively referred to as the Group when including subsidiaries) was established on 27 July 2007 as a joint share company with limited liability by Chongqing Machinery & Electronics Holding (Group) Co., Ltd. ("CQMEHG"), Chongqing Yufu Capital Operation Group Co., Ltd ("Yufu company", previously called Chongqing Yufu Assets Management Co., Ltd), China CITIC Financial Asset Management Co., Ltd. ("CITIC Company", previously called China Huarong Asset Management Co., Ltd.), and Chongqing Construction Engineering Group Co. Ltd. ("CCEG", originally named Chongqing Construction Engineering Group Co., Ltd). The address of the Company's registered office is No. 60, Middle Section of Huangshan Avenue, New North Zone, Chongqing City, the PRC. The Company's headquarter is located in Chongqing, the PRC. The Group was established with a registered capital of RMB2,679.74 million (RMB1 per share).

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

CQMEHG which is a registered company in China is the parent company and ultimate holding company of the Company. As of the end of this year, the registered capital of the Company was RMB3,684,640,154. The Group are mainly engaged in the manufacturing, sales and services of clean energy equipment and high-end intelligent equipment.

The consolidated financial statements have been approved for issue by the Board of Directors of the Company on 21 August 2024.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

二、財務報表的編製基礎

1. 編製基礎

本集團財務報表根據實際發生的交易和事項，按照財政部頒佈的《企業會計準則》及其應用指南、解釋及其他相關規定（以下合稱「企業會計準則」），中國證券監督管理委員會（以下簡稱「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》（2023年修訂）及相關規定，以及香港《公司條例》和香港聯合交易所《上市規則》所要求之相關披露，並基於本附註「三、重要會計政策及會計估計」所述會計政策和會計估計編製。

2. 持續經營

本集團對自2024年6月30日起12個月的持續經營能力進行了評價，未發現對持續經營能力產生重大懷疑的事項和情況。本財務報表以持續經營為基礎列報。

II. BASIS FOR THE PREPARATION OF FINANCIAL STATEMENTS

1. Basis of preparation

The financial statements are prepared in accordance with the Accounting Standard for Business Enterprises – Basic Standard, and the specific accounting standards and other relevant regulations issued by the Ministry of Finance and the disclosure requirements in the Preparation Convention of Information Disclosure by Companies Offering Securities to the Public No.15-General Rules on Financial Reporting issued by the China Securities Regulatory Commission. In addition to the above foundations, it also includes the relevant disclosures required by the Hong Kong Companies Ordinance and the Listing Rules of the Hong Kong Stock Exchange, and is prepared based on the accounting policies and accounting estimates set out in “III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES” in this note.

2. Going concern

The Group has evaluated its ability to continue operating for 12 months from June 30, 2024, and has not found any significant doubts or circumstances regarding its ability to continue operating. This financial statement is presented on a going concern basis.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計

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

1. 遵循企業會計準則的聲明

本財務報表符合企業會計準則的要求，真實、準確、完整地反映了本集團於2024年6月30日的財務狀況以及2024年1-6月經營成果和現金流量等有關信息。

2. 會計期間

本集團的會計期間為公曆1月1日至12月31日。

3. 營業周期

本集團營業周期為12個月，並以其作為資產和負債的流動性劃分標準。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES

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

1. Declaration on Compliance with CAS


This financial statement complies with the requirements of the Accounting Standards for Business Enterprises and truthfully, accurately, and completely reflects the financial position of the Group as of June 30, 2024, as well as relevant information such as operating results and cash flows from January 2024 to June 2024.

2. Accounting Period

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

3. Business Cycle

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



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計 (續)

4. 記帳本位幣

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

本集團下屬子公司、合營企業及聯營企業，根據其經營所處的主要經濟環境自行決定其記帳本位幣，編製財務報表時按照三、9所述方法折算為人民幣。

5. 重要性標準確定方法和選擇依據

本集團編製和披露財務報表遵循重要性原則。本集團從性質和金額兩方面判斷財務報表披露事項的重要性。判斷性質的重要性時，本集團考慮該事項是否屬於本集團日常活動等因素。判斷金額大小的重要性時，本集團根據單項金額≥500萬元確定。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

4. Functional Currency

The Group's accounting base currency and the currency used in the preparation of these financial statements are both RMB. Unless otherwise specified, all units are expressed in RMB yuan.

The subsidiaries, joint ventures, and associated enterprises of the Group shall determine their accounting base currency based on the main economic environment in which they operate. When preparing financial statements, they shall be converted into RMB according to the methods described III.9.

5. Method and selection basis for determining importance standards

The preparation and disclosure of financial statements by the Group follows the principle of materiality. The Group assesses the importance of financial statement disclosures from both nature and amount perspectives. When determining the importance of the nature, the Group considers factors such as whether the matter belongs to its daily activities. When determining the importance of the amount, the Group determines based on whether the individual amount is greater than or equal to RMB5 million.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

6. 同一控制下和非同一控制下企業合併的會計處理方法

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

7. 合併財務報表的編製方法

本集團將所有控制的子公司納入合併財務報表範圍。

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

7. Preparation of Consolidated Financial Statements

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

7. 合併財務報表的編製方法(續)

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

7. Preparation of Consolidated Financial Statements (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

7. 合併財務報表的編製方法(續)

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

本集團通過多次交易分步處置對子公司股權投資直至喪失控制權的，如果處置對子公司股權投資直至喪失控制權的各項交易屬於一攬子交易的，應當將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理；但是，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，在合併財務報表中確認為其他綜合收益，在喪失控制權時一並轉入喪失控制權當期的投資損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

7. Preparation of Consolidated Financial Statements (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

7. 合併財務報表的編製方法(續)

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

7. Preparation of Consolidated Financial Statements (continued)

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計 (續)

8. 現金及現金等價物

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

9. 外幣業務和外幣財務報表折算

(1) 外幣交易

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

8. Cash and Cash Equivalents

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

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

(1) Foreign currency transactions

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計 (續)

9. 外幣業務和外幣財務報表折算 (續)

(2) 外幣財務報表的折算

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

10. 金融資產和金融負債

本集團成為金融工具合同的一方時確認一項金融資產或金融負債。

(1) 金融資產

1) 金融資產分類、確認依據和計量方法

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

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

(2) Translation of foreign currency financial statements

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

10. Financial Assets and Financial Liabilities

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

(1) Financial assets

1) Classification, recognition basis and measurement of financial assets

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

1) 金融資產分類、確認依據和計量方法(續)

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(1) 金融資產 (續)

1) 金融資產分類、確認依據和計量方法 (續)

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

1) 金融資產分類、確認依據和計量方法(續)

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

2) 權益工具

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

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

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

2) Equity instruments

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

2) 權益工具(續)

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

3) 金融資產轉移的確認依據和計量方法

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

10. Financial Assets and Financial Liabilities (continued)

(1) *Financial assets (continued)*

2) *Equity instruments (continued)*

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

3) 金融資產轉移的確認依據和計量方法(續)

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值

本集團以預期信用損失為基礎，對以攤餘成本計量的金融資產、合同資產、貸款承諾及財務擔保合同進行減值處理並確認損失準備。

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，是指本集團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。本集團考慮預期信用損失計量方法時反映如下要素：①通過評價一系列可能的結果而確定的無偏概率加權平均金額；②貨幣時間價值；③在資產負債表日無須付出不必要的額外成本或即可獲得的有關過去事項、當前狀況以及未來經濟狀況預測的合理且有依據的信息。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets

The Group conducts impairment treatment and recognizes loss provisions for financial assets, contract assets, loan commitments, and financial guarantee contracts measured at amortized cost based on expected credit losses.

Expected credit loss refers to the weighted average of credit losses of financial instruments weighted by the risk of default. Credit loss refers to the present value of all cash shortages, which is the difference between all contractual cash flows receivable under the contract and all expected cash flows received, discounted at the original effective interest rate by the Group. When considering the method of measuring expected credit losses, the Group reflects the following elements: (a) an unbiased probability weighted average amount determined by evaluating a series of possible outcomes; (b) The time value of money; (c) Reasonable and evidence-based information about past events, current conditions, and future economic conditions that can be obtained without incurring unnecessary additional costs on the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(1) 金融資產 (續)

4) 金融資產減值 (續)

本集團基於單項和組合評估金融工具的預期信用損失，以組合為基礎進行評估時，本集團基於共同信用風險特徵將金融工具分為不同組別。本集團採用的共同信用風險特徵包括：金融工具類型、信用風險評級、逾期信息、應收款項賬齡等。

本集團採用預期信用損失模型對金融工具和合同資產的減值進行評估需要做出重大判斷和估計，需考慮所有合理且有依據的信息，包括前瞻性的信息。在做出這些判斷和估計時，本集團根據歷史還款數據結合經濟政策、宏觀經濟指標、行業風險等因素推斷債務人信用風險的預期變動。不同的估計可能會影響減值準備的計提，已計提的減值準備可能並不等於未來實際的減值損失金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

The Group evaluates the expected credit losses of financial instruments based on individual and combination evaluations. When evaluating on a combination basis, the Group divides financial instruments into different groups based on common credit risk characteristics. The common credit risk characteristics adopted by the Group include: financial instrument type, credit risk rating, overdue information, accounts receivable aging, etc.

The Group's assessment of impairment of financial instruments and contract assets using the expected credit loss model requires significant judgment and estimation, taking into account all reasonable and evidence-based information, including forward-looking information. When making these judgments and estimates, the Group infers expected changes in the debtor's credit risk based on historical repayment data combined with economic policies, macroeconomic indicators, industry risks, and other factors. Different estimates may affect the provision for impairment, and the provision for impairment that has already been made may not be equal to the actual amount of future impairment losses.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(1) 金融資產 (續)

4) 金融資產減值 (續)

A. 應收款項和合同資產的減值測試方法

對於因銷售商品、提供勞務等日常經營活動形成的不含重大融資成分的應收賬款、應收票據、應收款項融資、合同資產等應收款項，本集團運用簡化計量方法，按照相當於整個存續期內的預期信用損失金額計量損失準備。

對於包含重大融資成分的應收款項以及合同資產，本集團選擇運用簡化計量方法，按照相當於整個存續期內的預期信用損失金額計量損失準備。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

a. Impairment testing method for accounts receivable and contract assets

For accounts receivable, notes receivable, accounts receivable financing, contract assets, and other receivables that do not contain significant financing components formed from daily business activities such as selling goods and providing services, the Group adopts a simplified measurement method to measure the provision for losses based on the expected credit loss amount equivalent to the entire existence period.

For accounts receivables containing significant financing components and contract assets, the Group chooses to use a simplified measurement method to measure loss provisions based on the expected credit loss amount equivalent to the entire duration.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(1) 金融資產 (續)

4) 金融資產減值 (續)

A. 應收款項和合同資產的減值測試方法 (續)

對於應收款項，除對已發生信用減值的款項單項確定其信用損失外，通常按照共同信用風險特徵組合的基礎上，考慮預期信用損失計量方法應反映的要素，參考歷史信用損失經驗，編製應收賬款賬齡與違約損失率對照表，以此為基礎計算預期信用損失。若某一客戶信用風險特徵與組合中其他客戶顯著不同，或該客戶信用風險特徵發生顯著變化，例如客戶發生嚴重財務困難，應收該客戶款項的預期信用損失率已顯著高於其所處於賬齡區間的預期信用損失率等，本集團對應收該客戶款項按照單項計提損失準備。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

a. Impairment testing method for accounts receivable and contract assets (continued)

For accounts receivable, except for those with credit impairment that have been individually determined, credit losses are usually determined based on a combination of common credit risk characteristics. Considering the elements that should be reflected in the expected credit loss measurement method and referring to historical credit loss experience, a comparison table between accounts receivable aging and default loss rate is prepared to calculate expected credit losses based on this. If a customer's credit risk characteristics are significantly different from those of other customers in the portfolio, or if the customer's credit risk characteristics undergo significant changes, such as severe financial difficulties, and the expected credit loss rate of accounts receivable from the customer is significantly higher than the expected credit loss rate in the aging range, the Group shall make a provision for losses on a single item basis for the accounts receivable from the customer.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

10. 金融資產和金融負債 (續)

10. Financial Assets and Financial Liabilities (continued)

(1) 金融資產 (續)

(1) Financial assets (continued)

4) 金融資產減值 (續)

4) Impairment of financial assets (continued)

- ① 應收賬款 (與合同資產)
的組合類別及確定依據

- ① The combination category and determination
basis of accounts receivable (with contract
assets)

組合名稱 Name of groups	組合劃分依據 Basis of determination of groups
關聯公司款項 Related company funds	與關聯公司交易形成的款項 Funds formed from transactions with related companies
信用期內回款良好組合 Good combination of payments received within the credit period	在信用期內回款良好的客戶 Customers who have received good payments within the credit period
一般客戶款項組合 General customer fund combination	其他一般客戶 Other general customers

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

- ① 應收賬款(與合同資產)的組合類別及確定依據(續)

本集團根據應收賬款(與合同資產)的賬齡、款項性質、信用風險敞口、歷史回款情況等信息為基礎，按信用風險特徵的相似性和相關性進行分組。a.與關聯公司交易形成的應收款項，本集團評價該類款項具有較低的信用風險，不確認預期信用損失；b.在信用期內回款良好的客戶，本集團評價該類款項具有較低的信用風險，不確認預期信用損失；c.對於其他一般客戶，本集團判斷賬齡為其信用風險主要影響因素，因此，本集團以賬齡組合為基礎評估其預期信用損失。本集團根據開票日期確定賬齡。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

- ① The combination category and determination basis of accounts receivable (with contract assets) (continued)

Based on information such as the age of accounts receivable (and contract assets), nature of payments, credit risk exposure, and historical collection status, this group is grouped according to the similarity and correlation of credit risk characteristics. a. The Group evaluates accounts receivable formed from transactions with related companies as having low credit risk and does not recognize expected credit losses; b. For customers who have received good payments within the credit period, our group evaluates such payments as having low credit risk and does not confirm expected credit losses; c. For other general customers, the Group determines that aging is the main influencing factor of their credit risk. Therefore, the Group evaluates their expected credit losses based on an aging combination. Our group determines the aging of accounts based on the invoicing date.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

10. 金融資產和金融負債(續)

10. Financial Assets and Financial Liabilities (continued)

(1) 金融資產(續)

(1) Financial assets (continued)

4) 金融資產減值(續)

4) Impairment of financial assets (continued)

② 應收票據的組合類別及
確定依據

② Combination categories and determination basis
of accounts receivable

組合名稱

組合劃分依據

Name of groups

Basis of determination of groups

銀行承兌匯票

信用風險較低銀行票據

Bank acceptance bill

Bank notes with lower credit risk

關聯方承兌匯票

關聯方承兌票據

Related party acceptance bills

Related party acceptance bills

其他票據組合

其他單位的票據

Other bill combinations

Notes from other units

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

② 應收票據的組合類別及確定依據(續)

本集團基於應收票據的承兌人信用風險作為共同風險特徵，將其劃分為不同組合，並確定預期信用損失會計估計政策：a.承兌人為商業銀行的銀行承兌匯票，本集團評價該類款項具有較低的信用風險，不確認預期信用損失；b.承兌人為關聯方的票據，本集團評價該類款項具有較低的信用風險，不確認預期信用損失；c.承兌人為其他單位的票據，參照本集團應收賬款政策確認預期損失率計提損失準備，與應收賬款的組合劃分相同。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

② Combination categories and determination basis of accounts receivable (continued)

Based on the credit risk of the acceptor of accounts receivable as a common risk feature, the Group divides them into different combinations and determines the accounting estimation policy for expected credit losses: a. The acceptor is a bank acceptance bill of a commercial bank, and the Group evaluates this type of payment as having lower credit risk, but does not recognize expected credit losses; b. The group evaluates bills with related parties as having low credit risk and does not confirm expected credit losses; c. The acceptor shall recognize the expected loss rate and make provisions for losses in accordance with the Group's accounts receivable policy for bills issued by other units, which shall be the same as the combination of accounts receivable.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

② 應收票據的組合類別及 確定依據(續)

貸款承諾及財務擔保合
同的減值測試方法

除上述採用簡化計量
方法以外的金融資產、
貸款承諾及財務擔保合
同，本集團採用一般方
法(三階段法)計提預期
信用損失。在每個資產
負債表日，本集團評估
其信用風險自初始確認
後是否已經顯著增加，
如果信用風險自初始確
認後未顯著增加，處於
第一階段，本集團按照
相當於未來12個月內預
期信用損失的金額計量
損失準備，並按照賬面
餘額和實際利率計算利
息收入；如果信用風險

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

② Combination categories and determination basis of accounts receivable (continued)

Impairment testing methods for loan
commitments, and financial guarantee
contracts

Except for financial assets, loan
commitments, and financial guarantee
contracts that use simplified measurement
methods, the Group adopts the general
method (three-stage method) to calculate
expected credit losses. On each balance
sheet date, the Group assesses whether
its credit risk has significantly increased
since initial recognition. If the credit risk
has not significantly increased since
initial recognition and is in the first stage,
the Group measures the provision for
losses based on an amount equivalent to
the expected credit loss for the next 12
months, and calculates interest income
based on the book balance and actual
interest rate; If credit risk has significantly

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

10. 金融資產和金融負債(續)

(1) 金融資產(續)

4) 金融資產減值(續)

② 應收票據的組合類別及 確定依據(續)

貸款承諾及財務擔保合
同的減值測試方法(續)

自初始確認後已顯著增
加但尚未發生信用減值
的，處於第二階段，本
集團按照相當於整個存
續期內預期信用損失的
金額計量損失準備，並
按照賬面餘額和實際利
率計算利息收入；如果
初始確認後發生信用減
值的，處於第三階段，
本集團按照相當於整個
存續期內預期信用損失
的金額計量損失準備，
並按照攤餘成本和實際
利率計算利息收入。對
於資產負債表日只具有
較低信用風險的金融工
具，本集團假設其信用
風險自初始確認後未顯
著增加。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) Financial assets (continued)

4) Impairment of financial assets (continued)

② Combination categories and determination basis of accounts receivable (continued)

Impairment testing methods for loan
commitments, and financial guarantee
contracts (continued)

increased since initial recognition but
credit impairment has not yet occurred,
in the second stage, the Group measures
loss provisions at an amount equivalent
to the expected credit loss over the entire
existence period, and calculates interest
income based on the book balance and
actual interest rate; If credit impairment
occurs after initial recognition, in the third
stage, the Group measures the provision
for losses at an amount equivalent to
the expected credit loss for the entire
existence period, and calculates interest
income at amortized cost and actual
interest rate. For financial instruments with
lower credit risk on the balance sheet date,
the Group assumes that their credit risk
has not significantly increased since initial
recognition.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

10. 金融資產和金融負債(續)

10. Financial Assets and Financial Liabilities (continued)

(1) 金融資產(續)

(1) Financial assets (continued)

4) 金融資產減值(續)

4) Impairment of financial assets (continued)

② 應收票據的組合類別及
確定依據(續)

② Combination categories and determination basis
of accounts receivable (continued)

貸款承諾及財務擔保合
同的減值測試方法(續)

Impairment testing methods for loan
commitments, and financial guarantee
contracts (continued)

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。

The expected credit loss for the entire
expected lifespan of a financial instrument
refers to the expected credit loss caused
by all possible default events that may
occur throughout the expected lifespan
of the financial instrument. The expected
credit loss within the next 12 months
refers to the expected credit loss that may
occur due to a default event of a financial
instrument within the next 12 months after
the balance sheet date (if the expected
maturity of the financial instrument is
less than 12 months, then the expected
maturity), which is a part of the expected
credit loss for the entire maturity period.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(1) 金融資產 (續)

4) 金融資產減值 (續)

- ② 應收票據的組合類別及
確定依據 (續)

貸款承諾及財務擔保合
同的減值測試方法 (續)

關於本集團對信用風險
顯著增加判斷標準、已
發生信用減值資產的定
義等披露參見附註十、
1。

(2) 金融負債

1) 金融負債分類、確認依據和 計量方法

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(1) *Financial assets (continued)*

4) *Impairment of financial assets (continued)*

- ② Combination categories and determination basis
of accounts receivable (continued)

Please refer to X, 1 for the disclosure of the
criteria for significantly increasing credit
risk and the definition of credit impairment
assets that have occurred in the Group.

(2) *Financial liabilities*

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

10. 金融資產和金融負債(續)

10. Financial Assets and Financial Liabilities (continued)

(2) 金融負債(續)

(2) *Financial liabilities (continued)*

1) 金融負債分類、確認依據和
計量方法(續)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(2) 金融負債 (續)

1) 金融負債分類、確認依據和計量方法 (續)

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

(2) *Financial liabilities (continued)*

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

10. 金融資產和金融負債(續)

10. Financial Assets and Financial Liabilities (continued)

(2) 金融負債(續)

(2) *Financial liabilities (continued)*

2) 金融負債終止確認條件

2) *Derecognition criteria of financial liabilities*

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(3) 金融資產和金融負債的公允價值確定方法

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. 金融資產和金融負債(續)

(3) 金融資產和金融負債的公允價值確定方法(續)

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

(4) 金融資產和金融負債的抵銷

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

10. Financial Assets and Financial Liabilities (continued)

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(5) 金融負債與權益工具的區分及相關處理方法

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

10. 金融資產和金融負債 (續)

(5) 金融負債與權益工具的區分及相關處理方法 (續)

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

10. Financial Assets and Financial Liabilities (continued)

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

11. 存貨

本集團存貨主要包括原材料、在產品、庫存商品、周轉材料、委托加工物資、發出商品、合同履約成本等。

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

11. Inventories

The inventory of the Group mainly includes raw materials, work in progress, inventory goods, turnover materials, commissioned processing materials, issued goods, contract performance costs, etc.

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

The net realizable value of inventory of goods, products in progress, and materials used for sale, which are directly used for sale, is determined based on the age of the inventory or the estimated selling price of the inventory minus the estimated selling expenses and related taxes. The net realizable value of material inventory held for production is determined based on the age of the inventory or the estimated selling price of the produced products minus the estimated costs to be incurred until completion, estimated sales expenses, and related taxes.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

12. 合同資產與合同負債

(1) 合同資產

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

本集團對合同資產的預期信用損失的確定方法詳見附註三、10金融資產和金融負債(1)金融資產4)金融資產減值。

(2) 合同負債

合同負債反映本集團已收或應收客戶對價而應向客戶轉讓商品的義務。本集團在向客戶轉讓商品之前，客戶已經支付了合同對價或本集團已經取得了無條件收取合同對價權利的，在客戶實際支付款項與到期應支付款項孰早時點，按照已收或應收的金額確認合同負債。

12. Contract assets and Contract liabilities


(1) *Contract assets*

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

The method for determining the expected credit losses of the Group on the contract assets is as shown in note III.10.Financial Assets and Financial Liabilities (1) Financial assets 4) Impairment of financial assets.

(2) *Contract liabilities*

Contract liabilities reflect the obligation of the Group to transfer goods to customers for consideration received or receivable from customers. If the customer has already paid the contract consideration or the group has obtained the unconditional right to receive the contract consideration before transferring the goods to the customer, the contract liability shall be recognized based on the received or receivable amount at the earlier of the actual payment by the customer or the due payment.



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

13. 合同成本

(1) 與合同成本有關的資產金額的確定方法

本集團與合同成本有關的資產包括合同履約成本和合同取得成本。

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Contractual costs

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. 合同成本 (續)

(1) 與合同成本有關的資產金額的確定方法 (續)

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

(2) 與合同成本有關的資產的攤銷

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

13. Contractual costs (continued)

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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三、重要會計政策及會計估計(續)

13. 合同成本(續)

(3) 與合同成本有關的資產的減值

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

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

14. 長期股權投資

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

13. Contractual costs (continued)

(3) Impairment of assets related to contractual costs

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

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

14. Long-term Equity Investment

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

14. 長期股權投資(續)

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. Long-term Equity Investment (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

14. 長期股權投資(續)

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

通過非同一控制下的企業合併取得的長期股權投資，以合併成本作為初始投資成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. Long-term Equity Investment (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

14. 長期股權投資(續)

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. Long-term Equity Investment (continued)

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

14. 長期股權投資(續)

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

本集團對子公司投資採用成本法核算，對合營企業及聯營企業投資採用權益法核算。

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. Long-term Equity Investment (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

14. 長期股權投資 (續)

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. Long-term Equity Investment (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

14. 長期股權投資(續)

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. Long-term Equity Investment (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

14. 長期股權投資(續)

本集團對於分步處置股權至喪失控股權的各項交易不屬於一攬子交易的，對每一項交易分別進行會計處理。屬於「一攬子交易」的，將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理，但是，在喪失控制權之前每一次交易處置價款與所處置的股權對應的長期股權投資賬面價值之間的差額，確認為其他綜合收益，到喪失控制權時再一並轉入喪失控制權的當期損益。

15. 投資性房地產

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

14. Long-term Equity Investment (continued)

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

15. Investment Properties

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

15. 投資性房地產(續)

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

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

15. Investment Properties (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

15. 投資性房地產(續)

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

當投資性房地產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

16. 固定資產

(1) 固定資產確認及初始計量

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

15. Investment Properties (continued)

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

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

16. Property, Plant and Equipment

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

16. 固定資產(續)

(1) 固定資產確認及初始計量(續)

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

(2) 固定資產的折舊方法

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

16. Property, Plant and Equipment (continued)

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

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

(2) Depreciation of property, plant and equipment

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

16. 固定資產(續)

(2) 固定資產的折舊方法(續)

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

當固定資產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

(3) 固定資產的處置

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

17. 在建工程

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

16. Property, Plant and Equipment (continued)

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

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

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

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

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

17. Construction in Progress

Construction in progress is recognized according to the actual costs. The actual costs include construction cost, installment cost, borrowing costs eligible for capitalization and other necessary expenses incurred in order to make the construction in progress ready to use. When construction in progress reaches the predetermined usable state, it should be transferred to fixed asset and be depreciated from the next month. When the recoverable amount of construction in progress is lower than the carrying amount, the carrying amount shall be decreased to the recoverable amount.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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三、重要會計政策及會計估計(續)

18. 借款費用

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

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

19. 使用權資產

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

18. Borrowings costs

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

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

19. Right-of-use assets

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

19. 使用權資產 (續)

(1) 初始計量

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

(2) 後續計量

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

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

19. Right-of-use assets (continued)

(1) Initial measurement

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

(2) Subsequent measurement

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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三、重要會計政策及會計估計(續)

19. 使用權資產(續)

(3) 使用權資產的折舊

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

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

19. Right-of-use assets (continued)

(3) Depreciation of right-of-use assets

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

20. 無形資產

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

(1) 無形資產類別

1) 土地使用權

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

2) 專有技術

所有者投入的專有技術按照投資時投資雙方確認的價值入帳，外購所取得的專有技術，按照購入時的成本入帳。採用直線法按預計使用年限5至10年平均攤銷。

20. Intangible Assets

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

(1) *Categories of intangible assets*

1) *Land-use right*

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

2) *Technical know-how*

The proprietary technology invested by the owner shall be recorded at the value confirmed by both parties at the time of investment, and shall be evenly amortized over an estimated useful life of 5-10 years. The proprietary technology acquired by the Group through external purchases is accounted for at the time of purchase and amortized on a straight-line basis over an estimated useful life of 5 to 10 years.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

20. 無形資產(續)

(1) 無形資產類別(續)

3) 商標及客戶關係

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

4) 軟件

軟件按取得時實際支付的價款入帳，並按預計使用年限2-10年平均攤銷。

5) 特許經營權

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

20. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

3) Brand and customer relationships

The brand and customer relationships were mainly generated by the acquisition of subsidiaries by the Group, and were recorded based on the evaluation results at the time of acquisition. The trademark is an intangible asset with an uncertain useful life, which does not need to be amortized during the holding period and is subject to impairment testing in each accounting period; Customer relationships are amortized on a straight-line basis over an estimated useful life of 10-12 years.

4) Software

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

5) Franchise rights

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計 (續)

20. 無形資產 (續)

(1) 無形資產類別 (續)

5) 特許經營權 (續)

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

20. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

5) Franchise rights (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

20. 無形資產(續)

(1) 無形資產類別(續)

5) 特許經營權(續)

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

6) 研究與開發

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

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

- ① 完成該無形資產以使其能夠使用或出售在技術上具有可行性；

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

20. Intangible Assets (continued)

(1) Categories of intangible assets (continued)

5) Franchise rights (continued)

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

6) Research and development

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

20. 無形資產 (續)

(1) 無形資產類別 (續)

6) 研究與開發 (續)

- ② 管理層具有完成該無形資產並使用或出售的意圖；
- ③ 能夠證明該無形資產將如何產生經濟利益；
- ④ 有足夠的技術、財務資源和其他資源支持，以完成該無形資產的開發，並有能力使用或出售該無形資產；
- ⑤ 歸屬於該無形資產開發階段的支出能夠可靠地計量。

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

20. Intangible Assets (continued)

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

6) *Research and development (continued)*

- (b) Management intends to complete the intangible asset to use or sell it;
- (c) It can be demonstrated how the intangible asset will generate probable future economic benefits;
- (d) Adequate technical, financial and other resources to complete the development and to use or sell the intangible asset are available; and
- (e) The expenditure attributable to the intangible asset during its development can be reliably measured.

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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三、重要會計政策及會計估計(續)

20. 無形資產(續)

(2) 無形資產減值

當無形資產的可收回金額低於其賬面價值時，賬面價值減記至可收回金額。

(3) 定期覆核使用壽命和攤銷方法

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

21. 長期資產減值

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

20. Intangible Assets (continued)

(2) Impairment of intangible assets

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

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

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

21. Impairment of long-term assets

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

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

三、重要會計政策及會計估計 (續)


21. 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。本集團以單項資產為基礎估計其可收回金額；難以對單項資產的可收回金額進行估計的，以該資產所屬的資產組為基礎確定資產組的可收回金額。資產組的認定，以資產組產生的主要現金流入是否獨立於其他資產或者資產組的現金流入為依據。當資產或者資產組的可收回金額低於其賬面價值時，本集團將其賬面價值減記至可收回金額，減記的金額計入當期損益，同時計提相應的資產減值準備。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

21. Impairment of long-term assets (continued)

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



NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

21. 長期資產減值(續)

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

上述資產的減值損失一經確認，在以後會計期間不予轉回。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

21. Impairment of long-term assets (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

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三、重要會計政策及會計估計(續)

22. 長期待攤費用

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

對於長期待攤費用中的模具，採用年限平均法分攤至受益期間。

23. 職工薪酬

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

22. Long-term deferred expenses

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

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

23. Employee Benefits

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

23. 職工薪酬(續)

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

23. Employee Benefits (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

23. 職工薪酬(續)

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

23. Employee Benefits (continued)

Termination benefits are the compensations made to employees when the Group terminates the employment relationship with employees prior to the expire of the employment contracts or provides compensations as an offer to encourage employees to accept voluntary layoffs. When the Group provides termination benefits, the employment benefit liabilities generated from termination benefits are recognized to profit or loss in the current period on the early date of the followings: (a) when the Group can no longer withdraw the offer of those benefits or layoff plans unilaterally; and (b) when the Group recognizes costs for a restructuring related to termination benefits.

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

24. 租賃負債

(1) 初始計量

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

1) 租賃付款額

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

24. Lease liabilities

(1) Initial measurement

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

1) Lease payment

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

24. 租賃負債(續)

(1) 初始計量(續)

2) 折現率

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

24. Lease liabilities (continued)

(1) Initial measurement (continued)

2) Discount rate

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

24. 租賃負債(續)

(2) 後續計量

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

24. Lease liabilities (continued)

(2) Subsequent measurement

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

24. 租賃負債(續)

(3) 重新計量

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

25. 預計負債

因對外擔保、未決訴訟或仲裁、產品質量保證、承兌匯票轉貼現等形成的現時義務，當履行該義務很可能導致經濟利益的流出，且其金額能夠可靠計量時，確認為預計負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

24. Lease liabilities (continued)

(3) Remeasurement

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

25. Provisions

Current obligations arising from external guarantees, pending litigation or arbitration, product quality assurance, acceptance bills converted into cash, etc., are recognized as estimated liabilities when the fulfillment of such obligations is likely to result in the outflow of economic benefits and the amount can be reliably measured.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

25. 預計負債(續)

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

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

預期在資產負債表日起一年內需支付的預計負債，列示為流動負債。

26. 收入確認原則和計量方法

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

25. Provisions (continued)

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

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

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

26. Revenue Recognition and Measurement

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

26. 收入確認原則和計量方法(續)

26. Revenue Recognition and Measurement (continued)

(1) 收入確認原則

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

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

(1) *Revenue recognition*

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計 (續)

26. 收入確認原則和計量方法 (續)

(1) 收入確認原則 (續)

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. 收入確認原則和計量方法 (續)

(1) 收入確認原則 (續)

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

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

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(1) 收入確認原則(續)

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

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：

① 銷售商品收入

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

(1) Revenue recognition (continued)

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

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

(a) Sales contracts

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

26. 收入確認原則和計量方法 (續)

(2) 與本集團取得收入的主要活動相關的
具體會計政策描述如下：(續)

② 提供服務收入

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

26. Revenue Recognition and Measurement (*continued*)

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

(b) *Service contracts*

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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三、重要會計政策及會計估計 (續)

26. 收入確認原則和計量方法 (續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

③ 建造合同收入 (僅適用於控制權在一段時間內轉移的情形)

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
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三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

26. 收入確認原則和計量方法 (續)

(2) 與本集團取得收入的主要活動相關的
具體會計政策描述如下：(續)

③ 建造合同收入 (僅適用於控制
權在一段時間內轉移的情形)
(續)

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

26. Revenue Recognition and Measurement (*continued*)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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三、重要會計政策及會計估計(續)

26. 收入確認原則和計量方法(續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

④ 質保義務

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

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

(d) *Warranty obligations*

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

26. 收入確認原則和計量方法 (續)

(2) 與本集團取得收入的主要活動相關的
具體會計政策描述如下：(續)

⑤ 主要責任人/代理人

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

⑥ 利息收入

按照他人使用本集團貨幣資金的時間和實際利率計算確定。

26. Revenue Recognition and Measurement (*continued*)

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

(e) *Principal/Agent*

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

(f) *Interest income*

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

26. 收入確認原則和計量方法 (續)

(2) 與本集團取得收入的主要活動相關的具體會計政策描述如下：(續)

⑦ 租賃收入

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

27. 政府補助

本集團的政府補助包括稅費返還、財政補貼等。

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

26. Revenue Recognition and Measurement (continued)

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

(g) *Rental income*

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

27. Government grants

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

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三、重要會計政策及會計估計(續)

27. 政府補助(續)

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

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

27. Government grants (continued)

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

27. 政府補助(續)

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

27. Government grants (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

27. 政府補助(續)

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

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

27. Government grants (*continued*)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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三、重要會計政策及會計估計(續)

28. 遞延所得稅資產和遞延所得稅負債

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

28. Deferred tax assets and deferred tax liabilities

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

29. 租賃

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計 (續)

29. 租賃 (續)

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

(1) 作為承租人

本集團租賃資產的類別主要包括房屋建築物、機器設備及場地使用權。

(a) 初始計量

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

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

(1) Lessee

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

(a) Initial measurement

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

29. 租賃(續)

29. Lease (continued)

(1) 作為承租人(續)


(1) Lessee (continued)

(a) 初始計量(續)

(a) Initial measurement (continued)

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

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



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計 (續)

29. 租賃 (續)

(1) 作為承租人 (續)

(b) 後續計量

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

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

未納入租賃負債計量的可變租賃付款額於實際發生時計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(1) Lessee (continued)

(b) Subsequent measurement

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

29. 租賃(續)

29. Lease (continued)

(1) 作為承租人(續)

(1) Lessee (continued)

(b) 後續計量(續)

(b) Subsequent measurement (continued)

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

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

(c) 租賃變更

(c) Lease changes

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

29. 租賃(續)

(1) 作為承租人(續)

(c) 租賃變更(續)

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. Lease (continued)

(1) Lessee (continued)

(c) Lease changes (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計 (續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

29. 租賃 (續)

(1) 作為承租人 (續)

(c) 租賃變更 (續)

就上述租賃負債調整的影響，本集團區分以下情形進行會計處理：

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

29. Lease (continued)

(1) Lessee (continued)

(c) Lease changes (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計(續)

29. 租賃(續)

(1) 作為承租人(續)

(d) 短期租賃和低價值資產租賃

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

(2) 作為出租人

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

29. 租賃(續)

(1) 作為承租人(續)

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

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

(2) Lessor

During the reporting period of the Group, all leases were operating leases, and the rental income from operating leases was recognized in the current period's profit and loss on a straight-line basis during each period of the lease term. Contingent rent was recognized in the current period's profit and loss when it was actually incurred.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

30. 分部信息

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

經營分部是指本集團內同時滿足下列條件的組成部分：(1)該組成部分能夠在日常活動中產生收入、發生費用；(2)本集團管理層能夠定期評價該組成部分的經營成果，以決定向其配置資源、評價其業績；(3)本集團能夠取得該組成部分的財務狀況、經營成果和現金流量等有關會計信息。兩個或多個經營分部具有相似的經濟特徵，並且滿足一定條件的，則可合併為一個經營分部。

31. 財務擔保合同

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)


30. Segment Information

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

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

31. Financial Guarantee Contracts

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



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

31. 財務擔保合同 (續)

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

32. 重要會計估計和判斷

本集團根據歷史經驗和其他因素，包括對未來事項的合理預期，對所採用的重要會計估計進行持續的評價。本集團對於未來所進行的估計和假設可能不能完全等同於與之相關的實際結果。下列重要會計估計及關鍵假設存在會導致下一會計年度資產和負債的賬面價值出現重大調整的重要風險：

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

31. Financial Guarantee Contracts (continued)

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

32. Critical Accounting Estimates and Judgments

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

32. 重要會計估計和判斷(續)

(1) 稅項

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

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

32. Critical Accounting Estimates and Judgments (continued)

(1) Taxation

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

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



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註(續)

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三、重要會計政策及會計估計(續)

32. 重要會計估計和判斷(續)

(2) 建造合同履約進度的確定方法(僅適用於控制權在一段時間內轉移的情形)

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

32. Critical Accounting Estimates and Judgments (continued)

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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

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三、重要會計政策及會計估計(續)

32. 重要會計估計和判斷(續)

(3) 金融資產減值

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

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

(4) 非金融資產減值

1) 商譽減值準備的會計估計

本集團每年對商譽進行減值測試。包含商譽的資產組和資產組組合的可收回金額為其預計未來現金流量的現值，其計算需要採用會計估計(附註三、21)。

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

32. Critical Accounting Estimates and Judgments (continued)

(3) Impairment of financial assets

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

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

(4) Impairment of non-financial assets

(a) Provision of impairment on goodwill

The Group conducts an annual impairment test on goodwill. The recoverable amount of cash-generating units or groups of cash-generating units to which goodwill has been allocated is the present value of its future cash flows estimated on the basis of (Notes III(21)).

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計 (續)

32. 重要會計估計和判斷 (續)

(4) 非金融資產減值 (續)

1) 商譽減值準備的會計估計 (續)

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

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

32. Critical Accounting Estimates and Judgments (continued)

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

(a) Provision of impairment on goodwill (continued)

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

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

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三、重要會計政策及會計估計(續)

32. 重要會計估計和判斷(續)

(4) 非金融資產減值(續)

2) 長期資產減值

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

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

32. Critical Accounting Estimates and Judgments (continued)

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

(b) *Impairment of long-term assets*

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

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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三、重要會計政策及會計估計 (續)

32. 重要會計估計和判斷 (續)

(5) 存貨的計價

本集團的存貨按照成本與可變現淨值孰低計量。存貨的可變現淨值結合庫齡及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確定。

(6) 固定資產及無形資產的預計可使用年限

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

(7) 質量保證

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ACCOUNTING ESTIMATES (CONTINUED)

32. Critical Accounting Estimates and Judgments (continued)

(5) Valuation of inventory

Inventories are measured at the lower of cost and net realizable value. The net realizable value of inventory is determined by taking into account the age of the inventory and the estimated selling price of the inventory, minus the estimated costs to be incurred until completion, estimated sales expenses, and relevant taxes and fees.

(6) Estimated use

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

(7) Quality warranty

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

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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三、重要會計政策及會計估計(續)

III. SIGNIFICANT ACCOUNTING POLICIES AND
ACCOUNTING ESTIMATES (CONTINUED)

32. 重要會計估計和判斷(續)

(8) 設定受益計劃

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

33. 重要會計政策和會計估計變更

- (1) 本集團本期無會計政策變更情況。
- (2) 本集團本期無重大會計估計變更情況。
- (3) 本集團本期無重大的前期會計差錯調整情況。

32. Critical Accounting Estimates and Judgments (continued)

(8) *Defined benefit plan*

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

33. Changes in critical accounting policies and estimates

- (1) There are no significant changes in accounting policies of the Group in the current period.
- (2) There are no significant changes in accounting estimates in the current period.
- (3) There are no major adjustments of prior accounting errors in the current period

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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四、稅項

IV. TAXATION

1. 主要稅種及稅率

1. Main categories of tax and corresponding tax rate

稅種	計稅依據	稅率
Category of tax	Tax base	Tax rate
中國企業		
Chinese enterprise		
— 企業所得稅	應納稅所得額	15%、25%及0%
Enterprise income tax	Taxable income	
— 增值稅	應納稅增值額(應納稅額按應納稅銷售額乘以適用稅率扣除當期允許抵扣的進項稅後的餘額計算)	13%、9%、6%
Value-added tax("VAT")	Taxable value-added amount (Tax payable is calculated using the taxable sales amount multiplied by the applicable tax rate less deductible VAT input of the current period)	
— 增值稅(簡易徵收)	應納稅增值額乘以增值稅徵收率	5%、3%
VAT (easy to collect)	Taxable value-added amount multiplied by VAT collection rate	
— 城市維護建設稅	按實際繳納增值稅計稅	5%及7%
City maintenance and construction tax	Taxable amounts of VAT	
— 教育費附加	按實際繳納增值稅計稅	2%及3%
Educational surcharge	Taxable amounts of VAT	
— 房產稅	房產原值的70%或租賃收入	1.2%或12%
Property tax	70% of the original value of the property or rental income	
— 土地使用稅	土地佔用面積	人民幣3.2元-20元/平方米/年
Land use tax	Land occupation area	RMB3.2-20 yuan/m ² /year
香港利得稅	—	16.5%
Profit tax in Hong Kong		
其他地區/國家利得稅	—	15%、16.5%、
Profit tax for other regions/countries		19%、26%

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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四、稅項(續)

IV. TAXATION (CONTINUED)

1. 主要稅種及稅率(續)

不同企業所得稅稅率納稅主體說明

納稅主體名稱

Taxpayers

重慶機電股份有限公司

Chongqing Machinery & Electric Co., Ltd.

重慶盛普物資有限公司

Chongqing Shengpu Material Co., Ltd.

重慶機電控股集團財務有限公司

Chongqing Machinery & Electric Holding Group Finance Co., Ltd.

重慶重通成飛新材料有限公司

Chongqing ChongTong Chengfei New Material Co., Ltd.

錫林浩特晨飛風電設備有限公司

Xilin Hot Chenfei Wind Power Equipment Co., Ltd.

重慶成飛新材料股份公司(曾用名:吉林重通成飛新材料股份公司)

Chongqing Chengfei New Materials Co., Ltd. (Previously used:

Jilin ChongTong Chengfei New Material Co., Ltd.)

重慶卡福汽車制動轉向系統有限公司

Chongqing CAFF Automotive Braking & Steering System Co., Ltd.

重慶鴿牌電線電纜有限公司

Chongqing Pigeon Electric Wires & Cables Co., Ltd.

甘肅重通成飛新材料有限公司

Gansu Chong Tong Chengfei New Material Co., Ltd.

重慶水泵廠有限責任公司

Chongqing Pump Industry Co., Ltd.

重慶氣體壓縮機廠有限責任公司

Chongqing Gas Compressor Factory Co., Ltd.

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

Explanation of taxpayers of different enterprise income tax rates:

所得稅稅率 所得稅優惠政策

Income tax rate Income tax preference

25%

—

25%

—

25%

—

25%

—

25%

—

25%

—

15%

所得稅優惠政策(1)

Income tax preference (1)

15%

所得稅優惠政策(1)

Income tax preference (1)

15%

所得稅優惠政策(1)

Income tax preference (1)

15%

所得稅優惠政策(1)

Income tax preference (1)

15%

所得稅優惠政策(1)

Income tax preference (1)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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四、稅項(續)

IV. TAXATION (CONTINUED)

1. 主要稅種及稅率(續)

不同企業所得稅稅率納稅主體說明 (續)

納稅主體名稱

Taxpayers

重慶盟訊電子科技有限公司

Chongqing Mengxun Electronic & Technology Co., Ltd.

重慶鴿牌電工材料有限公司

Chongqing Gepai Electrical Materials Co., Ltd

重慶機床(集團)有限責任公司

Chongqing Machine Tool (Group) Co., Ltd.

重慶霍洛伊德精密螺桿製造有限公司

Chongqing Holroyd Precision Rotors Manufacturing Co., Ltd.

重慶鴿牌電瓷有限公司

Chongqing Pigeon Electric Porcelain Co., Ltd.

重慶順昌通用電器有限責任公司

Chongqing Shunchang General Electric Equipment Co., Ltd.

重慶世瑪德智能製造有限公司

Chongqing Sino-Germany Smart Factory Solutions Co., Ltd.

重慶工具廠有限責任公司

Chongqing Tool Factory Co., Ltd.

重慶水輪機廠有限責任公司

Chongqing Water Turbine Works Co., Ltd.

重慶通用工業(集團)有限責任公司

Chongqing General Industry (Group) Co., Ltd.

重慶重通透平技術股份有限公司

Chongqing Chongtong Turbine Technology Co., Ltd.

重通成飛風電設備江蘇有限公司

Chong Tong Chengfei Wind Power Equipment Jiangsu Co., Ltd.

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

Explanation of taxpayers of different enterprise income tax rates: (continued)

所得稅稅率

所得稅優惠政策

Income tax rate Income tax preference

15%

所得稅優惠政策(1)

Income tax preference (1)

15%

所得稅優惠政策(1)

Income tax preference (1)

15%

所得稅優惠政策(2)

Income tax preference (2)

15%

所得稅優惠政策(2)

Income tax preference (2)

15%

所得稅優惠政策(2)

Income tax preference (2)

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所得稅優惠政策(2)

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Income tax preference (2)

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所得稅優惠政策(2)

Income tax preference (2)

15%

所得稅優惠政策(2)

Income tax preference (2)

15%

所得稅優惠政策(2)

Income tax preference (2)

15%

所得稅優惠政策(2)

Income tax preference (2)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

四、稅項(續)

IV. TAXATION (CONTINUED)

1. 主要稅種及稅率(續)

不同企業所得稅稅率納稅主體說明
(續)

納稅主體名稱

Taxpayers

重慶機電智能製造有限公司

Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.

重慶工業賦能創新中心有限公司

Chongqing Industrial Enabling Innovation Center Co., Ltd.

重慶機電增材製造有限公司

Chongqing Mechanical and Electrical Additive Manufacturing Co., Ltd.

新疆福保田採棉服務有限公司

Fu Baotian Cotton picking services Co., Ltd.

精密技術集團有限公司(「英國PTG集團」)

Precision Technologies Group (PTG) Limited.

精密技術集團(「美國PTG」)

Precision Technologies Group (US) Limited (PTG US)

霍洛伊德精密有限公司

Holroyd Precision Screw and Rotors Company

米羅威投資有限公司

Milnrow Investments Ltd.

精密零部件加工有限公司

Precision Components Ltd.

PTG德國公司

PTG Deutschland GmbH

精密技術集團投資發展有限公司

PTG Investment Development Company Ltd.

所得稅稅率

Income tax rate

15%

15%

15%

免企業所得稅

Exemption

19%

26%

19%

19%

19%

15%

16.50%

所得稅優惠政策

Income tax preference

所得稅優惠政策(2)

Income tax preference (2)

所得稅優惠政策(2)

Income tax preference (2)

所得稅優惠政策(2)

Income tax preference (2)

所得稅優惠政策(3)

Income tax preference (3)

-

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-

-

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-

-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

四、稅項(續)

2. 企業所得稅稅收優惠

- (1) 根據財政部、稅務總局、國家發展改革委關於延續西部大開發企業所得稅政策的公告》(財政部、稅務總局、國家發展改革委公告2020年第23號)規定，自2021年1月1日至2030年12月31日，對設在西部地區的鼓勵類產業企業減按15%的稅率徵收企業所得稅。本集團管理層判斷，本集團已按西部地區的鼓勵類產業企業向重慶市國家稅務局備案享有優惠企業所得稅稅率15%的子公司，因主營業務未發生重大變化，於2021年至2030年仍極有可能持續減按15%的優惠企業所得稅稅率。
- (2) 根據國家對高新技術企業的相關稅收優惠政策，認定合格的高新技術企業可享受企業所得稅優惠政策，減按15%稅率繳納企業所得稅。

IV. TAXATION (CONTINUED)

2. Corporate income tax preferences

- (1) According to the Announcement of the Ministry of Finance, the State Administration of Taxation, and the National Development and Reform Commission on Continuing the Enterprise Income Tax Policy for Western Development (Announcement No. 23 of 2020), from January 1, 2021 to December 31, 2030, the enterprise income tax will be levied at a reduced rate of 15% on encouraged industrial enterprises located in the western region. The management of the group has determined that the group has filed with the Chongqing State Taxation Bureau for a subsidiary enjoying a preferential corporate income tax rate of 15% for encouraged industrial enterprises in the western region. However, since there has been no significant change in the main business, it is highly likely that the preferential corporate income tax rate of 15% will continue to be reduced from 2021 to 2030.
- (2) According to the relevant tax preferential policies of the state for high-tech enterprises, certified high-tech enterprises can enjoy preferential policies of enterprise income tax and pay enterprise income tax at a reduced rate of 15%.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

四、稅項(續)

IV. TAXATION (CONTINUED)

2. 企業所得稅稅收優惠(續)

(2) (續)

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

納稅主體名稱

Name

重慶機床(集團)有限責任公司

Chongqing Machine Tool (Group) Co., Ltd

重慶霍洛伊德精密螺桿製造有限公司

Chongqing Holroyd Precision Rotors Manufacturing Co., Ltd.

重慶鴿牌電瓷有限公司

Chongqing Pigeon Electric Porcelain Co., Ltd.

重慶順昌通用電器有限責任公司

Chongqing Shunchang General Electric Equipment Co., Ltd

重慶世瑪德智能製造有限公司

Chongqing Sino-Germany Smart Factory Solutions Co., Ltd.

重慶工具廠有限責任公司

Chongqing Tool Factory Co., Ltd.

重慶水輪機廠有限責任公司

Chongqing turbine works Co., Ltd.

重慶通用工業(集團)有限責任公司

Chongqing General Industry (Group) Co.,Ltd

2. Corporate income tax preferences (continued)

(2) (continued)

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

高新技術企業證書編號

Certificate of high-tech enterprises

GR202151100674

GR202351101402

GR202251101875

GR202351101160

GR202251100475

GR202251101839

GR202351102408

GR202351100798

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

四、稅項(續)

2. 企業所得稅稅收優惠(續)

(2) (續)

納稅主體名稱

Name

重慶重通透平技術股份有限公司

Chongqing ChongTong Turbine Technology Co., Ltd

重慶成飛新材料股份公司

Chongqing Chengfei New Materials Co., Ltd.

重通成飛風電設備江蘇有限公司

Chong Tong Chengfei Wind Power Equipment Jiangsu Co., Ltd.

重慶機電智能製造有限公司

Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.

重慶水泵廠有限責任公司

Chongqing Water Pump Factory Co., Ltd

重慶氣體壓縮機廠有限責任公司

Chongqing Gas Compressor Factory Co., Ltd

重慶工業賦能创新中心有限公司

Chongqing Industrial Enabling Innovation Center Co., Ltd.

重慶機電增材製造有限公司

Chongqing Mechanical and Electrical Additive Manufacturing Co., Ltd.

(3) 根據《中華人民共和國企業所得稅法》第二十七條第(一)項：從事農、林、牧、漁業項目的所得可以免徵、減徵企業所得稅。本集團子公司新疆福保田採棉服務有限公司從事農機作業，其所得免徵企業所得稅。

IV. TAXATION (CONTINUED)

2. Corporate income tax preferences (continued)

(2) (continued)

高新技術企業證書編號

Certificate of high-tech enterprises

GR202251100411

GR202122000365

GR202132000904

GR202351102911

GR202251101952

GR202151100839

GR202151101193

GR202251100572

(3) According to Article 27 (1) of the Enterprise Income Tax Law of the People's Republic of China, income from agricultural, forestry, animal husbandry, and fishery projects can be exempted or reduced from enterprise income tax. The Group's subsidiary, Xinjiang Fubaotian Cotton-picking Service Co., Ltd. is engaged in agricultural machinery operations and its income is exempted from enterprise income tax.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋

下列所披露的財務報表數據，除特別註明之外，貨幣單位為人民幣元。

1. 貨幣資金

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
現金	Cash in hand	176,352.38	183,669.08
銀行存款	Cash at bank	1,536,717,508.31	1,772,845,322.01
其他貨幣資金	Other monetary assets	444,920,668.25	541,404,369.82
應計利息	Accrued interest on Cash at bank	2,598,385.05	4,128,703.94
合計	Total	1,984,412,913.99	2,318,562,064.85
其中：存放在境外的款項總額	Including: cash deposited abroad	63,647,165.05	83,134,096.62

註：本集團存放境外的款項匯回不受限制。

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

2. 交易性金融資產

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
以公允價值計量且其變動計入當期損益的金融資產	Fair value through profit or loss	522,976,689.00	213,172,331.55
其中：權益工具投資	Including: equity instrument investment	1,385,771.41	1,364,627.14
貨幣市場基金	Money market fund	202,014,596.40	211,807,704.41
債券	Debenture	319,576,321.19	-
合計	Total	522,976,689.00	213,172,331.55

V. NOTES TO MAJOR ITEMS OF THE CONSOLIDATED FINANCIAL STATEMENTS

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

1. Cash and Cash Equivalents

2. Financial assets held for trade

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

3. 買入返售金融資產

3. Redemptory monetary capital for sale

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
國債逆回購	National debt reverse repurchase	—	400,579,125.00
合計	Total	—	400,579,125.00

4. 應收票據

4. Notes receivable

(1) 應收票據分類列示

(1) Classification of notes receivable

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
銀行承兌匯票	Bank acceptance bills	25,932,086.43	53,838,664.48
商業承兌匯票	Commercial acceptance bills	148,764,329.06	289,856,178.54
原值合計	Total original value	174,696,415.49	343,694,843.02
減：減值準備	Less: provision for bad debts	1,974,940.89	2,499,381.37
合計	Total	172,721,474.60	341,195,461.65

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

4. 應收票據(續)

(2) 按壞賬計提方法分類列示

		2024年6月30日 30 Jun 2024				
類別	Items	賬面餘額 Book Balance		壞賬準備 Provision for bad debts		賬面價值 Carrying amount
		金額	比例(%)	金額	壞賬準備比例(%) Proportion of bad debt provision (%)	
		Amount	Proportion (%)	Amount	Proportion of bad debt provision (%)	
按組合計提壞賬準備	Provision for bad debts by portfolio	174,696,415.49	100.00	1,974,940.89	1.13	172,721,474.60
其中：銀行承兌匯票	Including: Bank acceptance bill	25,932,086.43	14.84	-	-	25,932,086.43
一般票據組合	General bill combination	148,764,329.06	85.16	1,974,940.89	1.33	146,789,388.17
合計	Total	174,696,415.49	100.00	1,974,940.89	1.13	172,721,474.60

		2023年12月31日 31 Dec 2023				
類別	Items	賬面餘額 Book Balance		壞賬準備 Provision for bad debts		賬面價值 Carrying amount
		金額	比例(%)	金額	壞賬準備比例(%) Proportion of bad debt provision (%)	
		Amount	Proportion (%)	Amount	Proportion of bad debt provision (%)	
按組合計提壞賬準備	Provision for bad debts by portfolio	343,694,843.02	100.00	2,499,381.37	0.73	341,195,461.65
其中：銀行承兌匯票	Including: Bank acceptance bill	53,838,664.48	15.66	-	-	53,838,664.48
一般票據組合	General bill combination	289,856,178.54	84.34	2,499,381.37	0.86	287,356,797.17
合計	Total	343,694,843.02	100.00	2,499,381.37	0.73	341,195,461.65

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

4. 應收票據(續)

(3) 本期計提、收回、轉回的應收票據 壞賬準備

類別	Items	2023年12月31日 31 Dec 2023	本期變動金額 Change amount for the current period		2024年6月30日 30 Jun 2024
			加：計提 Add: accrual	減：轉回 Loss: Reversal	
應收票據壞賬準備	Provision for bad debts of notes receivable	2,499,381.37	-524,440.48	-	1,974,940.89
合計	Total	2,499,381.37	-524,440.48	-	1,974,940.89

(4) 期末本集團質押的應收票據

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

4. Notes receivable (continued)

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

(4) The Group have pledged notes receivable at the end of the period

項目	Items	2024年6月30日 已質押金額 Pledged amount on 30 Jun 2024	2023年12月31日 已質押金額 Pledged amount on 31 Dec 2023
		銀行承兌匯票	Bank acceptance bills
商業承兌匯票	Commercial acceptance bills	-	-
合計	Total	25,932,086.43	53,552,664.48

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

4. 應收票據(續)

- (5) 期末本集團已經背書或貼現且在資產負債表日尚未到期的應收票據：

項目	Items	2024年6月30日 終止確認金額 Termination confirmation amount on 30 Jun 2024	2024年6月30日 未終止確認金額 The confirmed amount not terminated on 30 Jun 2024
銀行承兌匯票	Bank acceptance bills	—	—
商業承兌匯票	Commercial acceptance bills	47,514,435.50	153,363,725.92
合計	Total	47,514,435.50	153,363,725.92

- (6) 本集團本期無實際核銷的應收票據。

- (6) There are no notes receivable that have been actually written off by the Group this period

- (7) 期末應收票據的賬齡

本集團上述期末應收票據的賬齡均為一年以內。

- (7) Aging of period-end notes receivable

The age of accounts receivable for the above-mentioned year-end notes of the Group is within one year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

5. 應收賬款

(1) 應收賬款按賬齡列示

		2024年6月30日 30 Jun 2024		
賬齡	Aging	應收賬款 Accounts receivable	壞賬準備 Provision for bad debts	壞賬準備比例(%) Percentage (%)
1年以內	Within 1 year	2,572,135,163.94	19,984,430.29	0.78
1-2年	1-2 years	661,510,397.51	21,627,681.36	3.27
2-3年	2-3 years	300,527,163.67	56,403,753.52	18.77
3年以上	Over 3 years	794,586,954.34	627,594,083.52	78.98
其中：3-4年	Including: 3-4 years	121,335,979.14	63,319,954.40	52.19
4-5年	4-5 years	232,010,762.21	168,817,194.76	72.76
5年以上	Over 5 years	441,240,212.99	395,456,934.36	89.62
合計	Total	4,328,759,679.46	725,609,948.69	16.76

		2023年12月31日 31 Dec 2023		
賬齡	Aging	應收賬款 Accounts receivable	壞賬準備 Provision for bad debts	壞賬準備比例(%) Percentage (%)
1年以內	Within 1 year	2,085,193,460.83	30,018,353.52	1.44
1-2年	1-2 years	444,362,496.14	39,070,137.80	8.79
2-3年	2-3 years	158,729,130.77	46,213,215.46	29.11
3年以上	Over 3 years	769,226,038.58	597,834,076.67	77.72
其中：3-4年	Including: 3-4 years	298,533,696.07	173,491,714.85	58.11
4-5年	4-5 years	120,532,323.30	92,417,934.74	76.67
5年以上	Over 5 years	350,160,019.21	331,924,427.08	94.79
合計	Total	3,457,511,126.32	713,135,783.45	20.63

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

5. 應收賬款(續)

(2) 應收賬款按壞賬計提方法分類列示

5. Accounts receivable (continued)

(2) Accounts receivable classified by bad debt provision
method

		2024年6月30日 30 Jun 2024			
組合分類	Classification	原值 Original value	壞賬準備比例(%) Percentage (%)	壞賬準備 Provision for bad debts	賬面價值 Carrying amount
按單項計提壞賬準備	Provision for bad debts is recognized separately	567,508,912.71	85.54	485,472,870.36	82,036,042.35
按組合計提壞賬準備	Provision for bad debts is recognized by group	3,761,250,766.75	6.38	240,137,078.33	3,521,113,688.42
其中：關聯公司款項	Including: Related parties	84,861,479.57	-	-	84,861,479.57
信用期內回款良好組合	Customers with good credit	5,486,586.16	-	-	5,486,586.16
一般客戶款項組合	General customers	3,670,902,701.02	6.54	240,137,078.33	3,430,765,622.69
其中：1年以內	Including: Within 1 year	2,700,315,972.39	0.73	19,660,306.04	2,680,655,666.35
1-2年	1-2 years	520,345,417.62	1.97	10,272,150.67	510,073,266.95
2-3年	2-3 years	219,227,189.39	13.45	29,495,730.68	189,731,458.71
3-4年	3-4 years	69,705,789.62	54.51	37,996,924.56	31,708,865.06
4-5年	4-5 years	49,043,545.80	62.08	30,447,180.18	18,596,365.62
5年以上	Over 5 years	112,264,786.20	100.00	112,264,786.20	-
合計	Total	4,328,759,679.46	16.76	725,609,948.69	3,603,149,730.77

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

5. 應收賬款(續)

(2) 應收賬款按壞賬計提方法分類列示 (續)

		2023年12月31日 31 Dec 2023			
組合分類	Classification	原值 Original value	壞賬準備比例(%) Percentage (%)	壞賬準備 Provision for bad debts	賬面價值 Carrying amount
按單項計提壞賬準備	Provision for bad debts is recognized separately	556,239,744.33	88.10	490,042,678.21	66,197,066.12
按組合計提壞賬準備	Provision for bad debts is recognized by group	2,901,271,381.99	7.69	223,093,105.24	2,678,178,276.75
其中：關聯公司款項	Including: Related parties	49,697,554.29	-	-	49,697,554.29
信用期內回款良好組合	Customers with good credit	21,968,565.44	-	-	21,968,565.44
一般客戶款項組合	General customers	2,829,605,262.26	7.88	223,093,105.24	2,606,512,157.02
其中：1年以內	Including: Within 1 year	2,048,289,004.66	0.99	20,284,778.95	2,028,004,225.71
1-2年	1-2 years	399,628,712.78	3.31	13,227,561.29	386,401,151.49
2-3年	2-3 years	126,060,257.25	18.99	23,937,208.24	102,123,049.01
3-4年	3-4 years	125,897,090.08	36.68	46,176,657.02	79,720,433.06
4-5年	4-5 years	32,220,440.46	68.15	21,957,142.71	10,263,297.75
5年以上	Over 5 years	97,509,757.03	100.00	97,509,757.03	-
合計	Total	3,457,511,126.32	20.63	713,135,783.45	2,744,375,342.87

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

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

5. Accounts receivable (continued)

(2) Accounts receivable classified by bad debt provision method (continued)

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

5. 應收賬款(續)

(2) 應收賬款按壞賬計提方法分類列示
(續)

1) 應收賬款按單項計提壞賬準備

		2024年6月30日 30 Jun 2024			
單位名稱	Company	賬面餘額 Book balance	壞賬準備 Provision for bad debts	壞賬準備比例(%) Percentage (%)	計提理由 Reason for provision
北京萬源工業有限公司及其子公司	Beijing Wanyuan Industry Co., Ltd and its subsidiaries	115,704,445.33	115,704,445.33	100.00	預計無法收回 Not expected to be recoverable
龍海集團有限公司	NongHai Group Ltd.	103,647,198.64	62,188,319.15	60.00	預計無法全額收回 Not expected to be fully recoverable
綦江齒輪傳動有限公司	Qijiang Gear Transmission Co., Ltd	65,447,654.87	65,447,654.87	100.00	預計無法收回 Not expected to be recoverable
華儀風能有限公司	Huayi Wind Energy Co., Ltd	34,705,986.18	34,705,986.18	100.00	預計無法收回 Not expected to be recoverable
山東國風風電設備有限公司	Shandong Guofeng Wind Power Equipment Co., Ltd	16,967,173.50	12,598,900.00	74.25	預計無法全額收回 Not expected to be fully recoverable
成都明然智能科技有限公司	Chengdu Mingran Intelligent Technology Co., Ltd	12,493,959.01	3,748,187.70	30.00	預計無法全額收回 Not expected to be fully recoverable
吉林省中通電力工程有限公司	Jilin Zhongtong Electric Power Engineering Co., Ltd	12,167,466.41	6,083,733.21	50.00	預計無法全額收回 Not expected to be fully recoverable
重慶錦牌電線電纜有限公司 成都經營部	Chongqing Gepai Wire and Cable Co., Ltd. Chengdu Business Department	11,151,012.11	11,151,012.11	100.00	預計無法收回 Not expected to be recoverable
重慶江北機械有限責任公司	Chongqing Jiangbei Machinery Co., Ltd	10,304,920.36	10,259,155.37	99.56	預計無法全額收回 Not expected to be fully recoverable
中電電機股份有限公司	China Electric Motor Co., Ltd	10,297,120.29	10,297,120.29	100.00	預計無法收回 Not expected to be recoverable
Water Gen Power S.r.l. (WGP)	Water Gen Power S.r.l.(WGP)	8,343,351.78	8,343,351.78	100.00	預計無法收回 Not expected to be recoverable
托克托縣宏昌機械製造有限公司	Tokto County Hongchang Machinery Manufacturing Co., Ltd	7,011,308.09	4,626,784.85	65.99	預計無法全額收回 Not expected to be fully recoverable
山東潤通齒輪集團有限公司	Shandong Runtong Gear Group Co., Ltd	6,113,127.00	6,113,127.00	100.00	預計無法收回 Not expected to be recoverable
重慶華浩冶煉有限公司	Chongqing Huahao Smelting Co., Ltd	6,285,499.20	6,285,499.20	100.00	預計無法收回 Not expected to be recoverable
重慶建工住宅建設有限公司	Chongqing Construction Engineering Residential Construction Co., Ltd	5,386,894.49	1,135,692.46	21.08	預計無法全額收回 Not expected to be fully recoverable
重慶中港商業有限公司	Chongqing Zhongzhan Commercial Co., Ltd	5,048,726.50	5,048,726.50	100.00	預計無法收回 Not expected to be recoverable
其他金額非重要客戶小計	Total of other unimportant customers	136,433,068.95	121,735,174.36	89.23	預計無法全額收回 Not expected to be fully recoverable
合計	Total	567,508,912.71	485,472,870.36	85.54	

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

5. Accounts receivable (continued)

(2) Accounts receivable classified by bad debt provision method (continued)

1) Accounts receivable are provisioned for bad debts on a single basis

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

5. 應收賬款(續)

(2) 應收賬款按壞賬計提方法分類列示 (續)

1) 應收賬款按單項計提壞賬準備(續)

註：本集團本期按單項計提壞賬準備的應收款主要為由於債務方發生財務困難或款項賬齡較長收回或全額收回可能性較低款項。

(3) 本期計提、轉回(或收回)的壞賬準備情況

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

5. Accounts receivable (continued)

(2) Accounts receivable classified by bad debt provision method (continued)

1) Accounts receivable are provisioned for bad debts on a single basis (continued)

Note: The Group's receivables based on single item provision for bad debts in this year are mainly due to financial difficulties of the debtor or a longer ageing of the account or a lower probability of full recovery.

(3) Bad debt reserves provisioned, reversed (or recovered) this period

類別	Items	31 Dec 2023	本期變動金額 Current period change amount				2024年6月30日 30 Jun 2024	
			計提 Provision	加：應收票據 壞賬準備 重分類金額 Add: Reclassification amount of bad debt reserves for accounts receivable	收回或轉回 Withdrawal or reversal	核銷 Write-off		其他增加 Other Increases
應收賬款壞賬 準備	Bad debt provision for accounts receivable	713,135,783.45	14,954,724.08	-	2,490,108.64	-	9,549.80	725,609,948.69
合計	Total	713,135,783.45	14,954,724.08	-	2,490,108.64	-	9,549.80	725,609,948.69

(4) 本期實際核銷的應收賬款：無。

(4) Accounts receivable actually written off this period: none.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

5. 應收賬款(續)

(5) 按欠款方歸集的期末餘額前五名的
應收賬款和合同資產情況

單位名稱	Company	應收賬款期末餘額	合同資產期末餘額	應收賬款和 合同資產期末餘額	佔應收賬款和 合同資產期末餘額 合計數的比例 Proportion to the total ending balance of accounts receivable and contract assets	應收賬款和 合同資產壞賬 準備期末餘額 The ending balance of bad debt provisions for accounts receivable and contract assets
		The ending balance of accounts receivable	The ending balance of contract assets	The ending balance of accounts receivable and contract assets		
金風科技股份有限公司及其子公司	Goldwind Technology Co., Ltd	621,646,468.30	255,718,562.10	877,365,030.40	16.47	5,960,869.64
北京萬源工業有限公司及其子公司	Beijing Goldwind Science and Technology Innovation Wind Power Equipment Co., Ltd	115,704,445.33	-	115,704,445.33	2.17	115,704,445.33
龍海集團有限公司	Longhai Group Co., Ltd	103,647,198.64	-	103,647,198.64	1.95	62,188,319.18
烏魯木齊達坂城金風科技 有限公司	Urumqi Dabancheng Goldwind Technology Co., Ltd	83,298,474.98	11,121,066.26	94,419,541.24	1.77	1,038,614.95
一重集團大連工程技術 有限公司	China First Heavy Industries Engineering Technology of Dalian Co., Ltd	64,168,570.64	21,396,540.53	85,565,111.17	1.61	-
合計	Total	988,465,157.89	288,236,168.89	1,276,701,326.78	23.97	184,892,249.10

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

6. 合同資產

(1) 合同資產情況

		2024年6月30日 30 Jun 2024		
項目	Items	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
與建造合同相關的 合同資產	Contract assets related to construction contracts	28,671,531.97	—	28,671,531.97
一般業務形成的 合同資產	Contract assets formed by general business	970,359,663.19	89,648,696.71	880,710,966.48
合計	Total	999,031,195.16	89,648,696.71	909,382,498.45

		2023年12月31日 31 Dec 2023		
項目	Items	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
與建造合同相關的 合同資產	Contract assets related to construction contracts	20,586,801.96	—	20,586,801.96
一般業務形成的 合同資產	Contract assets formed by general business	871,260,102.80	75,967,143.36	795,292,959.44
合計	Total	891,846,904.76	75,967,143.36	815,879,761.40

(2) 本期內賬面價值發生的重大變動金額和原因

除因完成履約義務或結算手續轉入應收賬款外，合同資產的賬面價值在本期內未發生重大變動。

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

6. Contract assets

(1) The situation of contractual assets

		2024年6月30日 30 Jun 2024		
項目	Items	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
與建造合同相關的 合同資產	Contract assets related to construction contracts	28,671,531.97	—	28,671,531.97
一般業務形成的 合同資產	Contract assets formed by general business	970,359,663.19	89,648,696.71	880,710,966.48
合計	Total	999,031,195.16	89,648,696.71	909,382,498.45

		2023年12月31日 31 Dec 2023		
項目	Items	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
與建造合同相關的 合同資產	Contract assets related to construction contracts	20,586,801.96	—	20,586,801.96
一般業務形成的 合同資產	Contract assets formed by general business	871,260,102.80	75,967,143.36	795,292,959.44
合計	Total	891,846,904.76	75,967,143.36	815,879,761.40

(2) The amount and reasons for significant changes in book value during this period.

Except for transferring into account receivable due to the fulfillment of obligation or settlement procedure, the carrying amount of contractual assets has not changed significantly during this period.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

6. 合同資產(續)

(3) 合同資產按壞賬計提方法分類列示

		2024年6月30日 30 Jun 2024				
類別	Items	賬面餘額 Book balance		壞賬準備 Provision for bad debts		賬面價值 Carrying amount
		金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	
按單項計提壞賬準備	Provision for bad debts based on individual items	15,224,278.23	1.52	15,224,278.23	100.00	-
其中：一般客戶款項組合	Including: General customer fund combination	15,224,278.23	1.52	15,224,278.23	100.00	-
按組合計提壞賬準備	Provision for bad debts by combination	983,806,916.93	98.48	74,424,418.48	7.56	909,382,498.45
其中：與建造合同相關的合同資產	Including: Contract assets related to construction contracts	28,671,531.97	2.87	-	-	28,671,531.97
一般客戶款項組合	General customer fund combination	955,135,384.96	95.61	74,424,418.48	7.79	880,710,966.48
合計	Total	999,031,195.16	100.00	89,648,696.71	8.97	909,382,498.45

		2023年12月31日 31 Dec 2023				
類別	Items	賬面餘額 Book balance		壞賬準備 Provision for bad debts		賬面價值 Carrying amount
		金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	
按單項計提壞賬準備	Provision for bad debts based on individual items	15,224,278.23	1.71	15,224,278.23	100.00	-
其中：一般客戶款項組合	Including: General customer fund combination	15,224,278.23	1.71	15,224,278.23	100.00	-
按組合計提壞賬準備	Provision for bad debts by combination	876,622,626.53	98.29	60,742,865.13	6.93	815,879,761.40
其中：與建造合同相關的合同資產	Including: Contract assets related to construction contracts	20,586,801.96	2.31	-	-	20,586,801.96
一般客戶款項組合	General customer fund combination	856,035,824.57	95.98	60,742,865.13	7.10	795,292,959.44
合計	Total	891,846,904.76	100.00	75,967,143.36	8.52	815,879,761.40

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

6. 合同資產(續)

(3) 合同資產按壞賬計提方法分類列示 (續)

1) 合同資產按單項計提壞賬準備

名稱 Company	2023年12月31日 31 Dec 2023	
	賬面餘額 Book balance	壞賬準備 Provision for bad debts
上海福伊特水電設備有限公司 Shanghai Fuyite Hydroelectric Equipment Co., Ltd	7,331,423.80	7,331,423.80
淘沙寨開發股份有限公司 THAO SA CHAI DEVELOPMENT JOINT STOCK COMPANY	479,040.30	479,040.30
HPD Tan Loc JSC	1,324,814.13	1,324,814.13
HPD Tan Loc JSC	1,324,814.13	1,324,814.13
酉陽縣興源水電開發有限公司 Youyang County Xingyuan Hydropower Development Co., Ltd	389,000.00	389,000.00
臨潭縣資堡水利發電有限責任公司 Lintan County Zibao Water Conservancy and Power Generation Co., Ltd	5,700,000.00	5,700,000.00
	5,700,000.00	5,700,000.00
合計 Total	15,224,278.23	15,224,278.23
	15,224,278.23	15,224,278.23

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

6. Contract assets (continued)

(3) Contract assets are classified and presented according to the bad debt provision method (continued)

1) Provision for bad debts on a single basis for contract assets

賬面餘額 Book balance	壞賬準備 Provision for bad debts	2024年6月30日 30 Jun 2024	
		計提比例(%) Provision ratio (%)	計提理由 Reason for provision
7,331,423.80	7,331,423.80	100.00	預計無法收回 Not expected to be recoverable
479,040.30	479,040.30	100.00	預計無法收回 Not expected to be recoverable
1,324,814.13	1,324,814.13	100.00	預計無法收回 Not expected to be recoverable
1,324,814.13	1,324,814.13	100.00	預計無法收回 Not expected to be recoverable
389,000.00	389,000.00	100.00	預計無法收回 Not expected to be recoverable
5,700,000.00	5,700,000.00	100.00	預計無法收回 Not expected to be recoverable
5,700,000.00	5,700,000.00	100.00	預計無法收回 Not expected to be recoverable
15,224,278.23	15,224,278.23		
15,224,278.23	15,224,278.23		

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

6. 合同資產(續)

(3) 合同資產按壞賬計提方法分類列示
(續)

2) 合同資產按組合計提壞賬準備

6. Contract assets (continued)

(3) Contract assets are classified and presented according to
the bad debt provision method (continued)

2) Provision for bad debts of contract assets by portfolio

		2024年6月30日 30 Jun 2024		
名稱	Company	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision ratio (%)
與建造合同相關的 合同資產	Contract assets related to construction contracts	28,671,531.97	-	-
一般客戶款項組合	General customer fund combination	955,135,384.96	74,424,418.48	7.79
合計	Total	983,806,916.93	74,424,418.48	7.56

		2023年12月31日 31 Dec 2023		
名稱	Company	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision ratio (%)
與建造合同相關的 合同資產	Contract assets related to construction contracts	20,586,801.96	-	-
一般客戶款項組合	General customer fund combination	856,035,824.57	60,742,865.13	7.10
合計	Total	876,622,626.53	60,742,865.13	6.93

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

6. 合同資產(續)

(4) 合同資產本期計提、收回或轉回的壞賬準備情況

項目	Items	Provision for this period 本期計提	Recovered or reversed for this period 本期收回或轉回	Transfer or write off for this period 本期轉銷/核銷	Reason
合同資產壞賬準備	Bad debt provision for contract assets	13,681,553.35	-	-	按預期信用損失模型計提 Provision based on expected credit loss model
合計	Total	<u>13,681,553.35</u>	<u>-</u>	<u>-</u>	

(5) 本期實際核銷的合同資產

無。

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

6. Contract assets (continued)

(4) The provision for bad debts of contract assets provisioned, recovered or reversed during this period.

(5) Actual contract assets written off during this period.

None.

7. 應收款項融資

(1) 應收款項融資分類列示

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
銀行承兌匯票	Bank acceptance bill	460,912,008.75	458,412,321.50
債權轉讓憑證	Document of creditor's rights transfer	186,010,688.99	66,338,037.60
應收款項融資原值合計	Total original value of receivables financing	646,922,697.74	524,750,359.10
減：應收款項融資減值準備	Less: provision for bad debts	244,922.22	523,392.02
合計	Total	646,677,775.52	524,226,967.08

7. Receivable financing

(1) Classification of receivables financing

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

7. 應收款項融資(續)

(1) 應收款項融資分類列示(續)

註1：本集團視日常資金管理的需要，將銀行承兌匯票及債權轉讓憑證分類為以公允價值計量且其變動計入其他綜合收益的金融資產，由於期末公允價值變動對報表的影響極小，故本集團將應收款項融資按照賬面價值列示。

註2：債權轉讓憑證系指本集團取得的雲信、融信等數字化債權憑證。

(2) 應收款項融資按壞賬計提方法分類列示

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

7. Receivable financing (continued)

(1) Classification of receivables financing (continued)

Note 1: According to the needs of daily fund management, the Group classifies bank acceptance bills and the debt transfer certificate into financial assets measured at fair value and the changes of which are included in other comprehensive income. Since the change of fair value at the end of the period has little impact on the statements, the group presents receivables financing according to book value.

Note 2: The debt transfer certificate refers to the digital debt certificates such as Yunxin and Rongxin obtained by the Group.

(2) Accounts receivable financing is classified and presented by bad debt provision method

		2024年6月30日 30 Jun 2024				
類別	Items	賬面餘額 Book balance		壞賬準備 Provision for bad debts		賬面價值 Carrying amount
		金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	
按組合計提壞賬準備	Provision for bad debts by combination	646,922,697.74	100.00	244,922.22	0.04	646,677,775.52
其中：銀行承兌匯票	Including: Bank acceptance bill	460,912,008.75	71.25	-	-	460,912,008.75
債權轉讓憑證	Debt transfer certificate	186,010,688.99	28.75	244,922.22	0.13	185,765,766.77
其中：關聯方票證組合	Including: Combination of related party tickets	1,716,716.81	0.27	-	-	1,716,716.81
一般票證組合	General ticket combination	184,293,972.18	28.49	244,922.22	0.13	184,049,049.96
合計	Total	646,922,697.74	100.00	244,922.22	0.04	646,677,775.52

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

7. 應收款項融資(續)

(2) 應收款項融資按壞賬計提方法分類 列示(續)

類別	Items	2023年12月31日 31 Dec 2023				賬面價值 Carrying amount
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
		金額 Amount	比例(%) Percentage (%)	金額 Amount	計提比例(%) Provision ratio (%)	
按組合計提壞賬準備	Provision for bad debts by combination	524,750,359.10	100.00	523,392.02	0.10	524,226,967.08
其中：銀行承兌匯票	Including: Bank acceptance bill	458,412,321.50	87.36	-	-	458,412,321.50
債權轉讓憑證	Debt transfer certificate	66,338,037.60	12.64	523,392.02	0.79	65,814,645.58
其中：關聯方票證組合	Including: Combination of related party tickets	1,791,626.86	0.34	-	-	1,791,626.86
一般票證組合	General ticket combination	64,546,410.74	12.30	523,392.02	0.81	64,023,018.72
合計	Total	<u>524,750,359.10</u>	<u>100.00</u>	<u>523,392.02</u>	<u>0.10</u>	<u>524,226,967.08</u>

註：本集團無單項計提減值準備的應收款項融資。期末本集團按照整個存續期預期信用損失計量壞賬準備。本集團認為所持的銀行承兌匯票不存在重大信用風險，不會因銀行違約而產生重大損失。

Note: The Group does not have a single bank acceptance bill for impairment provision. At the end of the period, the Group measures bad debt provisions based on the expected credit losses throughout its lifetime. The Group believes that the bank acceptance bills held do not have significant credit risk and will not cause significant losses due to bank defaults.

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

7. Receivable financing (continued)

(2) Accounts receivable financing is classified and presented by bad debt provision method (continued)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

7. 應收款項融資(續)

- (3) 應收款項融资本期計提、收回或轉回的壞賬準備情況

類別	Items	2023年12月31日 31 Dec 2023	本期變動金額 Current year's change amount				2024年6月30日 30 Jun 2024
			計提 Provision	收回或轉回 Withdrawal or reversal	轉銷或核銷 Transfer or write off	其他 Other	
減值準備	Impairment provision	523,392.02	-278,469.80	-	-	-	244,922.22
合計	Total	523,392.02	-278,469.80	-	-	-	244,922.22

7. Receivable financing (continued)

- (3) The provision for bad debts in the annual provision, recovery or reversal of accounts receivable financing capital

- (4) 期末已用於質押的應收款項融資

無。

- (5) 期末本集團已經背書或貼現且在資產負債表日尚未到期的應收款項融資

- (4) Receivable financing already used for pledge at the end of the period

None.

- (5) Receivable financing that have been endorsed or discounted by the Group and have not expired at the end of the period:

項目	Items	終止確認金額 Termination confirmation amount	未終止確認金額 The confirmed amount is not terminated
銀行承兌匯票	Bank acceptance bill	1,046,255,319.72	-
債權轉讓憑證	Document of creditor's rights transfer	334,484,251.40	5,106,410.97
合計	Total	1,380,739,571.12	5,106,410.97

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

7. 應收款項融資(續)

(5) 期末本集團已經背書或貼現且在資產負債表日尚未到期的應收款項融資(續)

註：期末本集團背書予供貨商以支付其材料採購款未到期的應收款項融資人民幣1,385,845,982.09元，本集團管理層認為：(1)已背書轉讓或貼現但尚未到期的銀行承兌匯票所有權的風險及回報已實質轉移，故而完全終止確認該等應收款項融資及應付供貨商款項，本集團對該等完全終止確認的未到期應收款項融資的繼續涉入程度以出票銀行無法向票據持有人結算款項為限。本集團繼續涉入所承受的可能最大損失為本集團背書予供貨商的未到期應收款項融資款項期末人民幣1,385,845,982.09元；(2)對於除雲信、迪鏈等已背書轉讓或貼現但尚未到期的債權轉讓憑證，由於其附追索權，故而未終止確認該等應收款項融資及應付供貨商款項。

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

7. Receivable financing (continued)

(5) *Receivable financing that have been endorsed or discounted by the Group and have not expired at the end of the period: (continued)*

Note: At the end of the period, the Group endorsed a financing of RMB1,385,845,982.09 to suppliers for the payment of their material procurement fees that have not yet matured. The management of the Group believes that: (1) the risks and rewards of ownership of bank acceptance bills that have been endorsed, transferred or discounted but have not yet matured have been substantially transferred, and therefore, the financing of these accounts receivable and payable to suppliers have been completely terminated. The extent to which the Group continues to be involved in the financing of these completely terminated but not yet matured accounts receivable is limited to the extent that the issuing bank is unable to settle payments with the bill holder. The maximum possible loss that the Group may bear if it continues to be involved is RMB1,385,845,982.09 of the financing amount for outstanding receivables endorsed by the Group to suppliers at the end of the year; (2) For debt transfer vouchers that have been endorsed or discounted but have not yet matured, except for Yunxin and DiLian, due to their attached recourse rights, the recognition of financing and supplier payments for these receivables has not been terminated.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

7. 應收款項融資(續)

(6) 本期實際核銷的應收款項融資

無。

7. Receivable financing (continued)

(6) *Financing of accounts receivable actually written off this period*

None.

8. 預付款項

(1) 預付款項賬齡分析

8. Prepayments

(1) *Aging analysis*

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
1年以內	Within 1 year	137,528,283.00	269,321,886.20
1-2年	1-2 years	32,621,683.81	10,763,358.52
2-3年	2-3 years	2,927,207.25	750,761.17
3年以上	More than 3 years	8,224,292.36	7,917,457.23
合計	Total	181,301,466.42	288,753,463.12
減：減值準備	Less: Provision for diminution in value	4,745,908.05	4,258,011.69
預付帳款淨值	Net value	176,555,558.37	284,495,451.43

註：期末本集團賬齡超一年以上的預付帳款金額為43,773,183.42人民幣元(期初金額：人民幣19,431,576.92元)，主要為預付材料貨款，供貨周期較長，材料尚未到貨。

Note: On 30 Jun 2024, the Group's prepaid accounts with an age of more than one year were RMB43,773,183.42 (The beginning of the period: RMB19,431,576.92), which were mainly prepayments for materials, because the delivery cycle was long and the materials had not arrived.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

8. 預付款項(續)

(2) 期末賬齡超過1年且金額重要的預
付帳款

8. Prepayments (continued)

(2) Prepaid accounts with an aging of over 1 year and
significant amounts at the end of the period

債務單位 Name of debtors	2024年6月30日 30 Jun 2024	賬齡 Aging	佔預付款項年末 餘額合計數的比例(%) Percentage (%)
西門子(中國)有限公司 Siemens (China) Co., Ltd	7,953,690.82	1-2年 1-2 years	4.39
SEW-傳動設備(西安)有限公司 SEW Transmission Equipment (Xi'an) Co., Ltd.	5,307,848.22	1-2年	2.93
中機中聯工程有限公司 CMCU Engineering Co., Ltd.	4,043,823.50	1-2年	2.23
安徽應流集團霍山鑄造有限公司 Anhui Yingliu Group Huoshan Casting Co., Ltd.	1,079,989.80	1-2年	0.60
北京中鼎恒盛氣體設備有限公司 Beijing Zhongding Hengsheng Gas Equipment Co., Ltd.	837,000.00	1-2年	0.46
		1-2 years	
合計 Total	19,222,352.34	-	10.60

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

8. 預付款項(續)

(3) 本期計提、轉回(或收回)的壞賬準備

債務單位	2023年12月31日	本期計提	轉回或收回	其他應收款壞賬重分類至預付帳款 Other receivables reclassified to prepaid accounts	2024年6月30日
Name of debtors	31 Dec 2023	Accrued	Collected or transferred back		30 Jun 2024
預付帳款壞賬準備 Prepayment account provision for bad debts	4,258,011.69	487,896.36	-	-	4,745,908.05
合計 Total	4,258,011.69	487,896.36	-	-	4,745,908.05

8. Prepayments (continued)

(3) Provision made for bad debts, transferred or recovered in this period.

9. 其他應收款

9. Other receivables

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
應收股利	Dividend receivable	238,482,420.98	405,074,939.52
其他應收款	Other receivables	545,619,329.04	598,417,166.04
合計	Total	784,101,750.02	1,003,492,105.56
減：減值準備	Less: provision for bad debts	345,266,899.88	347,222,896.90
淨額	Net value	438,834,850.14	656,269,208.66

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

9. 其他應收款(續)

9.1 應收股利

(1) 應收股利分類

項目(或被投資單位)	Items (or Investees)	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶康明斯發動機有限公司	Chongqing Cummins Engine Co., Ltd	236,544,964.60	403,137,483.14
重慶紅岩方大汽車懸架有限公司	Chongqing Hongyan Fangda AUTOMOBILE Suspension Co., Ltd.	1,937,456.38	1,937,456.38
合計	Total	238,482,420.98	405,074,939.52

(2) 重要的賬齡超過1年的應收股利

項目(或被投資單位)	2024年6月30日	賬齡	未收回原因	是否發生減值及其判斷依據
Items (or investee)	30 Jun 2024	Aging	The reason for not receiving	Whether the impairment occurs and its judgment basis
重慶紅岩方大汽車懸架有限公司	1,937,456.38	5年以上	對方尚未支付	公司經營正常，具備支付能力，不存在減值
Chongqing Hongyan Changli Automobile Spring Co., Ltd.		Over 5 years	No payment	No impairment occurred and the enterprise operate normally and have the ability to pay
合計	1,937,456.38			
Total				

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

9. Other receivables (continued)

9.1 Dividend receivable

(1) The classification of dividend receivable

(2) The major dividend receivable aged over 1 year

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

9. 其他應收款(續)

9.2 其他應收款

(1) 其他應收款按款項性質分類

9. Other receivables (continued)

9.2 Other receivables

(1) Other receivables are classified by the nature of the amount listed below:

款項性質	Nature	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
代收代付款項	Collection and payment on agency basis	204,567,769.35	204,705,937.70
資產、土地處置款	Land disposal receivable	24,655,100.00	52,533,463.93
關聯公司款項	The related companies of other receivable	34,949,889.96	54,449,502.00
借款及利息	Borrowing and interest	90,029,672.59	90,107,486.57
保證金	Deposit Receivable	91,719,495.39	95,287,693.14
住房修理基金	Housing repair fund	25,002,166.48	28,702,007.65
備用金	Imprest fund	19,947,417.06	20,241,199.08
預付購房款	Prepayment for house purchase	12,622,437.20	12,622,437.20
其他	Others	42,125,381.01	39,767,438.77
其他應收款賬款餘額合計	Total	545,619,329.04	598,417,166.04
減：減值準備	Less: provision for bad debts	345,266,899.88	347,222,896.90
其他應收款賬面淨值合計	Net value	200,352,429.16	251,194,269.14

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

9. 其他應收款(續)

9.2 其他應收款(續)

(2) 按賬齡分析如下

賬齡	Aging	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
1年以內	Within 1 year	116,784,570.77	100,757,801.78
1至2年	1-2 years	31,018,378.49	46,545,744.16
2至3年	2-3 years	28,799,570.40	43,340,583.60
3年以上	Over 3 years	369,016,809.38	407,773,036.50
其中：3至4年	Including: 3-4 years	24,035,718.94	239,302,214.39
4至5年	4-5 years	209,362,352.05	92,907,609.35
5年以上	Over 5 years	135,618,738.39	75,563,212.76
其他應收款賬款餘額合計	Total balance of other accounts receivable	545,619,329.04	598,417,166.04
減：壞賬準備	Less: provision for bad debts	345,266,899.88	347,222,896.90
其他應收款賬面淨值合計	Total net book value of other receivables	200,352,429.16	251,194,269.14

註：本集團其他應收款賬齡自其他應收款確認日開始計算。

Note: The ageing of other receivables of the Group is calculated from the date when other receivables are recognized.

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

9. Other receivables (continued)

9.2 Other receivables (continued)

(2) Aging analysis

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

9. 其他應收款(續)

9.2 其他應收款(續)

(3) 按預期信用風險特徵計提壞
賬準備的其他應收款

9. Other receivables (continued)

9.2 Other receivables (continued)

(3) The other receivables recognized provision for bad
debts according to expected credit risk characters

		第一階段 未來12個月 預期信用損失 The First Stage Expected credit loss within 12 months	第二階段 整個存續期 預期信用損失 (未發生信用減值) The Second Stage Expected credit loss within the entire duration (No credit impairment has occurred)	第三階段 整個存續期 預期信用損失 (已發生信用減值) The Third Stage Expected credit loss within the entire duration (Credit impairment has occurred)	合計 Total
壞賬準備	Bad Debt provision				
2023年12月31日	Balance on 31 Dec 2023	10,500,834.53	-	336,722,062.37	347,222,896.90
2023年12月31日其他應收款壞賬準備賬面餘額	The book balance of bad debt provision for other receivables as of December 31, 2023 in the current period	-	-	-	-
- 轉入第二階段	- Moving on to the second stage	-	-	-	-
- 轉入第三階段	- Moving on to the third stage	-	-	-	-
- 轉回第二階段	- Switch back to the second stage	-	-	-	-
- 轉回第一階段	- Switch back to the first stage	-	-	-	-
本期計提	Provision	-221,000.00	-	-1,734,997.02	-1,955,997.02
本期轉回	Transferred back	-	-	-	-
本期轉銷	Transfer	-	-	-	-
本期核銷	Write-off	-	-	-	-
其他變動	Other changes	-	-	-	-
2024年6月30日	Balance on 30 June 2024	10,279,834.53	-	334,987,065.35	345,266,899.88

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

9. 其他應收款(續)

9.2 其他應收款(續)

(3) 按預期信用風險特徵計提壞賬準備的其他應收款(續)

1) 單獨進行預期信用測試的款項

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

9. Other receivables (continued)

9.2 Other receivables (continued)

(3) The other receivables recognized provision for bad debts according to expected credit risk characters (continued)

1) The other receivables recognized provision for bad debts separately:

		2024年6月30日 30 Jun 2024				
名稱	Name of debtors	賬面餘額 Book balance	壞賬準備 Provision for bad debts	比例(%) Percentage (%)	計提理由 Reason	Reason
重慶商社化工有限公司	Chongqing GENERAL Trading Chemical Co., Ltd	287,276,230.04	287,276,230.04	100.00	預計無法收回	Not expected to be recoverable
綦江齒輪傳動有限公司	Qijiang Gear Transmission Co., Ltd	19,841,743.24	19,841,743.24	100.00	預計無法收回	Not expected to be recoverable
陳渝蘭	Chen Yulan	8,193,822.56	8,193,822.56	100.00	預計無法收回	Not expected to be recoverable
重慶港天物業有限公司(惠工大廈)	Chongqing Gangtian Property Co., Ltd. (Huigong Building)	9,680,000.00	9,680,000.00	100.00	預計無法收回	Not expected to be recoverable
重慶泉海機械有限公司	Chongqing Quanhai Machinery Co., Ltd	4,981,900.79	4,981,900.79	100.00	預計無法收回	Not expected to be recoverable
重慶重大高科物業發展有限公司	Chongqing Major Hi Tech Property Development Co., Ltd	2,942,437.20	2,942,437.20	100.00	預計無法收回	Not expected to be recoverable
其他金額非重要客戶小計	Subtotal of other amounts for non important customers	2,070,931.52	2,070,931.52	100.00	預計無法收回	Not expected to be recoverable
合計	Total	334,987,065.35	334,987,065.35			

註：本集團本期單項計提壞賬準備的其他應收款主要系由於債務人發生財務困難或賬齡較長款項，本集團管理層預計無法收回或無法全額收回。

Note: The provision for bad debts of the other receivable made individually during this period were mainly due to financial difficulties or long-aging accounts of the debtor. The management of the Group is expected to be unable to recover them or to recover them in full.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

9. 其他應收款(續)

9.2 其他應收款(續)

(4) 本期計提、轉回(或收回)的
壞賬準備情況

類別	Items	2023年12月31日 31 Dec 2023	本期變動情況 Change amount for this year				其他減少 Other decreases	2024年6月30日 30 Jun 2024
			計提 Accrued	收回或轉回 Collected or transferred back	核銷 Write-off	重分類至 預付賬款 Reclassified to prepaid accounts		
其他應收賬款壞賬 準備	Provision for bad debts of other receivable	347,222,896.90	-1,955,997.02	-	-	-	-	345,266,899.88
合計	Total	347,222,896.90	-1,955,997.02	-	-	-	-	345,266,899.88

(5) 本集團本期核銷的其他應收
款情況
無。

9. Other receivables (continued)

9.2 Other receivables (continued)

(4) Provision for bad debts that are accrued, collected or
transferred back during this period:

(5) Other receivables written off by the Group during this
period
None.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

9. 其他應收款(續)

9.2 其他應收款(續)

(6) 按欠款方歸集的期末餘額前五名的其他應收款情況

對方單位	款項性質	2024年6月30日	賬齡	佔其他應收款 期末餘額合計數 的比例(%)	壞賬準備金額
Name of debtors	Nature	30 Jun 2024	Aging	Percentage(%)	Provision for bad debts amount
重慶商社化工有限公司	因貿易業務形成的墊款、 借款及利息	287,276,230.04	4-5年、5年以上	52.65	287,276,230.04
Chongqing GENERAL Trading Chemical Co., Ltd.	Advances, borrowings and interest arising from trading operations		4-5 years, over 5 years		
中信建投期貨有限公司	保證金	43,019,042.63	1年以內、1-2年	7.88	-
China Futures Co., Ltd.	Cash deposit		Within 1 year, 1-2 years		
重慶高新技術產業開發區管理委員 會規劃和自然資源局	土地處置款	24,655,100.00	1年以內	4.52	-
Planning and Natural Resources Bureau of Chongqing High tech Industrial Development Zone Management Committee	Land disposal fund		Within 1 year		
綦江齒輪傳動有限公司	借款利息	19,841,743.24	5年以上	3.64	19,841,743.24
Qijiang Gear Transmission Co., Ltd	Interest on loans		Over 5 years		
如東縣財政局	複墾保證金	14,306,070.00	2-3年、3-4年	2.62	-
Rudong County Finance Bureau	Reclamation deposit		2-3 years, 3-4 years		
合計		389,098,185.91	-	71.31	307,117,973.28
Total					

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

9. Other receivables (continued)

9.2 Other receivables (continued)

(6) Top five debtors of other receivables collected according to the arrears

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

9. 其他應收款(續)

9.2 其他應收款(續)

- (7) 因資金集中管理而列報於其
他應收款
無。
- (8) 應收員工借款情況

借款人姓名 Name of borrower	本集團下屬員工 Employees under the Group
借款用途 Usage of loan	備用金 Imprest
借款金額 Loan amount	-
- 本期(人民幣元) - This period (RMB)	19,947,417.06
- 上期(人民幣元) - Last period (RMB)	20,241,199.08
壞賬準備金額(人民幣元) Bad debt provision amount (RMB)	12,105,865.10

9. Other receivables (continued)

9.2 Other receivables (continued)

- (7) Reported as other receivables due to centralized fund
management
None.
- (8) Receivable employee loans

本集團下屬員工 Employees under the Group

備用金 Imprest	-
19,947,417.06	
20,241,199.08	
12,105,865.10	

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

10. 存貨

(1) 存貨分類

10. Inventory

(1) Classification of inventory

		2024年6月30日 30 Jun 2024		
項目	Items	賬面餘額 Book balance	存貨跌價準備/合同 履約成本減值準備 Provision for impairment	賬面價值 Carrying amount
原材料	Raw materials	419,682,681.47	53,524,457.58	366,158,223.89
在產品	Work in progress	759,940,323.13	58,258,439.36	701,681,883.77
庫存商品	Finished goods	1,056,192,787.89	57,026,558.17	999,166,229.72
周轉材料	Revolving materials	4,616,433.88	—	4,616,433.88
委托加工物資	Consigned processing materials	40,748,302.82	—	40,748,302.82
發出商品	Release products	36,099,950.52	661,782.44	35,438,168.08
合同履約成本	Contract Performance Cost	137,558,414.12	—	137,558,414.12
合計	Total	2,454,838,893.83	169,471,237.55	2,285,367,656.28

		2023年12月31日 31 Dec 2023		
項目	Items	賬面餘額 Book balance	存貨跌價準備/合同 履約成本減值準備 Provision for impairment	賬面價值 Carrying amount
原材料	Raw materials	388,462,113.11	48,515,496.98	339,946,616.13
在產品	Work in progress	890,328,373.50	50,054,732.50	840,273,641.00
庫存商品	Finished goods	1,026,401,957.69	54,786,824.41	971,615,133.28
周轉材料	Revolving materials	6,053,617.17	—	6,053,617.17
委托加工物資	Consigned processing materials	31,873,890.31	—	31,873,890.31
發出商品	Release products	41,625,749.49	699,664.36	40,926,085.13
合同履約成本	Contract Performance Cost	111,994,046.05	—	111,994,046.05
合計	Total	2,496,739,747.32	154,056,718.25	2,342,683,029.07

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

10. 存貨

(2) 本期計提、轉回(或收回)的存貨跌
價準備情況

項目	Items	2023年12月31日	本期增加 Increase 計提	其他	本期減少 Decrease 轉回或轉銷 Collected or Transferred Back	其他轉出 Transfer or write off	2024年6月30日
		31 Dec 2023	Accrued	Other	Transferred Back	Transfer or write off	30 Jun 2024
原材料	Raw materials	48,515,496.98	5,036,487.56	667.21	28,194.17	-	53,524,457.58
在產品	Work in progress	50,054,732.50	8,203,706.86	-	-	-	58,258,439.36
庫存商品	Finished goods	54,786,824.41	2,249,056.15	-	9,322.39	-	57,026,558.17
周轉材料	Revolving materials	-	-	-	-	-	-
委托加工物資	Consigned processing materials	-	-	-	-	-	-
發出商品	Release products	699,664.36	-37,881.92	-	-	-	661,782.44
合同履約成本	Contract Performance Cost	-	-	-	-	-	-
合計	Total	154,056,718.25	15,451,368.65	667.21	37,516.56	-	169,471,237.55

存貨跌價準備計提標準如下：

The provision standards for inventory depreciation reserves are as follows:

項目 Items	確定可變現淨值的具體依據 The determine basic of net realizable value	本期轉回或轉銷原因 The reasons of collected and transferred back
原材料 Raw materials	結合庫齡及生產的產品估計售價減去至完工估計發生的成本 Subtract the estimated cost incurred until completion from the estimated selling price based on inventory age and production of products	最終生產產品售價上漲，跌價準備予以轉回。 The price of the final product rose, provision for impairment is transferred back
在產品 Work in progress	結合庫齡及生產的產品估計售價減去至完工估計發生的成本 Subtract the estimated cost incurred until completion from the estimated selling price based on inventory age and production of products	最終生產產品售價上漲，跌價準備予以轉回。 The price of the final product rose, provision for impairment is transferred back
庫存商品 Finished goods	結合庫齡及可變現淨值低於庫存商品賬面價值的差額 Combining inventory age and the difference between the net realizable value and the book value of inventory goods	以前年度計提了存貨跌價準備的產成品可變現淨值上升 The net realizable value of finished good with provision impairment for inventory in previous year is increased

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

10. 存貨(續)

- (3) 本集團期末存貨餘額中無借款費用資本化情況。
- (4) 本集團合同履約成本本期攤銷金額為44,209,003.79元。

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

10. Inventory (continued)

- (3) The situation where the end of period inventory balance of the Group does not include the capitalization amount of borrowing costs.
- (4) The performance cost of this contract in this period is amortized in the amount of RMB44,209,003.79.

11. 一年內到期的非流動資產

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023	性質	Nature
一年內到期的借款	Loans due within one year	17,862,879.84	17,400,000.00	合營公司借款	Loans from joint ventures
一年內到期的借款利息	Interest on loans due within one year	-	380,395.87	合營公司借款利息	Interest on loans from joint ventures
一年內到期的質押定期存單	Pledged fixed-term deposit certificates due within one year	-	44,302,021.12	-	-
合計	Total	17,862,879.84	62,082,416.99		

11. Non-current assets due within one year

12. 其他流動資產

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
司法凍結資金	Judicial freezing of funds	-	35,479,987.36
待抵扣增值稅	Unused deductible VAT	26,355,704.58	31,724,070.42
預繳企業所得稅	Prepaid tax	1,436,311.05	185,166.11
大額存單	Certificate of deposit	-	121,524,934.11
其他項目	Others	7,653.15	134,042.19
合計	Total	27,799,668.78	189,048,200.19

12. Other current assets

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

13. 發放貸款及墊款

13. Loans and advances to customers

13.1 一年以內的發放貸款及墊款

13.1 Loans and advances to customers aged within one year

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
企業貸款和墊款	Loans and advances to corporations		
— 貸款	— Loans	377,100,000.00	341,490,000.00
— 貼現資產	— Deposit of Capital Discounted	18,623,516.26	156,808,213.93
— 應計利息	— Accrued interest	315,767.98	367,461.95
貸款和墊款總額	Total	396,039,284.24	498,665,675.88
減：貸款損失準備	Less: Provision for impairment	9,900,982.10	12,466,641.89
貸款和墊款賬面價值	Carrying amount	386,138,302.14	486,199,033.99

(1) 貸款和墊款總額按行業分佈
情況

(1) Industrial-based classification of loans and advances
to customer

行業分佈	Industry	2024年6月30日 30 Jun 2024	比例(%) Percentage (%)	2023年12月31日 31 Dec 2023	比例(%) Percentage (%)
製造業	Manufacturing	396,039,284.24	100.00	498,665,675.88	100.00
貸款和墊款總額	Total	396,039,284.24	100.00	498,665,675.88	100.00

(2) 貸款和墊款總額按地區分佈
情況

(2) Location-based classification of loans and advances
to customer

地區分佈	Area	2024年6月30日 30 Jun 2024	比例(%) Percentage (%)	2023年12月31日 31 Dec 2023	比例(%) Percentage (%)
西南地區	Southwest	396,039,284.24	100.00	498,665,675.88	100.00
貸款和墊款總額	Total	396,039,284.24	100.00	498,665,675.88	100.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

13. 發放貸款及墊款(續)

13.1 一年以內的發放貸款及墊款(續)

(3) 貸款和墊款按擔保方式分佈情況

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
信用貸款	Unsecured loan	128,679,594.04	199,844,047.27
保證貸款	Guaranteed loan	146,968,717.34	178,265,341.11
附擔保物貸款	Collateral loan	120,390,972.86	120,556,287.50
其中：抵押貸款	Including: Mortgaged loan	120,390,972.86	120,556,287.50
質押貸款	Pledged loan	—	—
貸款和墊款總額	Total	396,039,284.24	498,665,675.88

(4) 本集團期末、期初均無逾期貸款。

(5) 本期計提、轉回(或收回)的減值準備情況

項目	Items	2024年1-6月 From Jan-Jun 2024		2023年1-6月 From Jan-Jun 2023	
		單項 Single item	預期信用損失 expected credit loss	單項 Single item	預期信用損失 Expected credit loss
2023年12月31日	31 Dec 2023	—	12,466,641.89	—	21,368,459.11
加：本期計提	Add: Accrued in current period	—	-2,565,659.79	—	-8,901,817.22
2024年6月30日	30 Jun 2024	—	9,900,982.10	—	12,466,641.89

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

13. Loans and advances to customers (continued)

13.1 Loans and advances to customers aged within one year (continued)

(3) Guarantee type based classification of loans and advances to customers

(4) No overdue loans of both beginning balance and ending balance.

(5) Provision of impairment that are accrued, collected or transferred back during this period:

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

13. 發放貸款及墊款(續)

13. Loans and advances to customers (continued)

13.2 一年以上發放貸款及墊款

13.2 Loans and advances to customers aged over one year:

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
企業貸款和墊款	Loans and advances to corporations		
— 貸款	— Loans	315,000,000.00	390,000,000.00
— 應計利息	Accrued interest	206,500.00	241,736.11
貸款和墊款總額	Total	315,206,500.00	390,241,736.11
減：貸款損失準備	Less: Provision for impairment	7,880,162.50	9,756,043.40
貸款和墊款賬面價值	Carrying amount	307,326,337.50	380,485,692.71

(1) 貸款和墊款總額按行業分佈
情況

(1) Industrial-based classification of loans and advances
to customer

行業分佈	Industry	2024年6月30日 30 Jun 2024	比例(%) Proportion (%)	2023年12月31日 31 Dec 2023	比例(%) Proportion (%)
製造業	Manufacturing	315,206,500.00	100.00	390,241,736.11	100.00
貸款和墊款總額	Total	315,206,500.00	100.00	390,241,736.11	100.00

(2) 貸款和墊款總額按地區分佈
情況

(2) Location-based classification of loans and advances
to customer

地區分佈	Area	2024年6月30日 30 Jun 2024	比例(%) Proportion (%)	2023年12月31日 31 Dec 2023	比例(%) Proportion (%)
西南地區	Southwest	315,206,500.00	100.00	390,241,736.11	100.00
貸款和墊款總額	Total	315,206,500.00	100.00	390,241,736.11	100.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

13. 發放貸款及墊款(續)

13.2 一年以上發放貸款及墊款(續)

- (3) 貸款和墊款總額按擔保方式
分佈情況

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
保證貸款	Guaranteed loan	-	-
信用貸款	Credit loans	315,206,500.00	390,241,736.11
貸款和墊款總額	Total	315,206,500.00	390,241,736.11

- (4) 本集團期末、期初均無逾期
貸款

- (5) 本期計提、轉回(或收回)的
減值準備情況

項目	Items	2024年1-6月 From Jan-Jun 2024		2023年1-6月 From Jan-Jun 2023	
		單項 Single item	預期信用損失 Expected credit loss	單項 Single item	預期信用損失 Expected credit loss
2023年12月31日	31 Dec 2023	-	9,756,043.40	-	3,010,541.71
加：本期計提	Add: Accrued in current period	-	-1,875,880.90	-	6,745,501.69
2024年6月30日	30 Jun 2024	-	7,880,162.50	-	9,756,043.40

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

13. Loans and advances to customers (continued)

13.2 Loans and advances to customers aged over one year:
(continued)

- (3) Guarantee type based Classification of loans and
advances to customers

- (4) The beginning balance and ending balance of the
group are no overdue loans.

- (5) Provision of impairment that are accrued, collected
or transferred back during this period:

五、合併財務報表主要項目註釋(續)

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

14. 其他權益工具投資

14. Other equity instruments investment

(1) 其他權益工具投資情況

(1) Investment situation of other equity instruments

項目	2023年12月31日		2024年6月30日		本報確認的 股利收入	本報未累計 計入其他綜合 收益的利得	本報未累計 計入其他綜合 收益的損失	指定為以公允 價值計量且其 變動計入其他 綜合收益的 原因	Reasons for designating fair value measurement with changes recognized in other comprehensive income at the end of this year
	增加投資	減少投資	計入其他綜合 收益的利得	計入其他綜合 收益的損失					
有研粉末新材料股份有限公司股權 投資	-	-	7,350,750.00	-	-	84,003,274.00	-	非交易性投資	Non trading investments
重慶龍虎潭兩江三聯企業管理合夥 企業(有限合夥)	5,534,526.62	-	-	4,107,642.94	-	-	1,426,883.68	非交易性投資	Non trading investments
合計	143,581,611.62	-	7,350,750.00	4,107,642.94	-	84,003,274.00	132,123,218.68	-	-

(2) 本集團本年無其他權益工具投資終

(2) There has been no termination of recognition of other equity instrument investments in the

止確認的情況。

Group this year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

15. 長期應收款

(1) 長期應收款情況

項目	Items	2024年6月30日 30 Jun 2024			2023年12月31日 31 Dec 2023		
		賬面餘額 Book balance	減值準備 Provision for Impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
應收關聯方借款 (註1)	Receivable loans from related parties	34,800,000.00	-	34,800,000.00	43,500,000.00	-	43,500,000.00
應收關聯方借款利息	Receivable interest on related party loans	925,759.68	-	925,759.68	950,989.68	-	950,989.68
減：一年內到期的 長期應收款	Less: long-term receivables due within one year	17,862,879.84	-	17,862,879.84	17,780,395.87	-	17,780,395.87
合計	Total	17,862,879.84	-	17,862,879.84	26,670,593.81	-	26,670,593.81

註：為建設大馬力發動機技術研發中心和大馬力發動機生產線項目，國開發基金有限公司委託國家開發銀行股份有限公司向本集團發放委托貸款作為項目資本金對該項目進行投入。該筆貸款金額合計122,000,000元，借款期限為2016年3月14日至2026年3月14日，僅限用於重慶康明斯大馬力發動機技術研發中心和大馬力發動機生產線項目建設，貸款利率為固定年利率1.2%，按季結息。本集團將該筆貸款資金以股東借款方式借給合營企業重慶康明斯。

(2) 長期應收款按壞賬計提情況

本集團長期應收款系對關聯方借款，根據本集團金融資產會計政策，未計提壞賬準備。

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

15. Long-term receivable

(1) Situation of Long-term Receivable

Note: In order to construct the R&D center of high-powered engine technology and production line project of high-powered engine, National Development Fund Co., Ltd entrusted China Development bank Co., Ltd to issue the entrusted loan to the Group for project capital investment. The total amount of this loan is RMB122,000,000 which is restricted to the construction of the R&D center of high-powered engine technology and production line project of high-powered engine. The term of the loan is from 14 March 2016 to 14 March 2026. The loan interest shall be calculated at the fixed annual rate of 1.2% and paid quarterly. Chongqing Cummins borrowed from the Group through shareholder loan.

(2) Long term receivables provisioned for bad debts

The Group's long-term receivables are loans to related parties. According to the Group's financial asset accounting policies, no provision for bad debts is made.

五、合併財務報表主要項目註釋(續)

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


16. 長期股權投資

16. Long-term equity investment

(1) 長期股權投資情況

(1) Long term equity investment situation

公司名稱	核算方法	持股比例(%)	持股比例(%)	投資成本	2023年12月31日	本報告期變動			2024年6月30日		
						增加或減少投資	其他增加	按權益法調整的淨損益 gain or loss recognized under equity method		宣告分派的現金股利	其他減少
Name of investee	Accounting method	Percentage of shareholdings	Voting rights	Cost of investment	31 Dec. 2023	Increase or decrease in investment	Increase	Investment recognized under equity method	Cash dividend declared	Other decreases	30 Jun 2024
合豐企業	權益法	-	-	-	-	-	-	-	-	-	-
重慶康特斯	權益法	50	50	370,189,551.00	406,890,867.68	-	-	257,751,721.55	-	-	664,642,589.23
小計	Equity method	-	-	370,189,551.00	406,890,867.68	-	-	257,751,721.55	-	-	664,642,589.23
聯營企業											
重慶日立能源變壓器有限公司 (原名:重慶ABB變壓器有限公司)	權益法	37.8	37.8	236,651,168.00	373,691,295.80	-	-	18,407,246.97	-	-	392,098,542.77
ABB Power Transformer Co., Ltd. (Note 1)	Equity method										
紅岩方大(註1)	權益法	44	42.86	51,305,166.00	125,741,850.50	-	-	-4,043,618.79	-	-	121,698,231.71
愛思帝(註1)	權益法	27	22.22	16,800,457.00	83,625,701.55	-	-	702,179.85	-	2,962,383.24	81,365,496.16
克諾爾	權益法	34	34	44,231,369.00	70,302,387.03	-	-	7,030,895.47	-	-	77,333,282.50
江北機杼(註1)	權益法	41	20	57,833,968.00	92,963,378.46	-	-	4,279,379.23	-	-	97,242,757.69
意大利MPG(註2)	權益法	49	49	6,638,193.00	-	-	-	-	-	-	-
雙環機動(重慶)公司 (原名:重慶特航汽車機動件 有責任公司)	權益法	35	35	85,808,049.00	74,751,137.98	-	190,720.78	1,240,982.46	-	-	76,182,841.22
民勤國能風力發電有責任公司 (註3)	權益法	49	49	81,340,000.00	81,340,000.00	-	-	-	-	-	81,340,000.00
小計	Equity method										
Subtotal											
Subtotal											
Total											



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

16. 長期股權投資(續)

(1) 長期股權投資情況(續)

註1：持股比例與表決權比例差異系權利機構席位與持股比例的差異。

註2：本集團已在2018年度對意大利WGP股權投資全額確認投資損失，由於WGP經營困難，該公司已於2019年8月6日向意大利相關法院提交自願破產清算申請，截止2024年6月30日該公司尚未清算完畢。

註3：根據本集團第六屆董事會2023年第一次會議，同意本集團與國家能源集團甘肅電力有限公司成立合資公司民勤國能風力發電有限責任公司，註冊資本1.66億元，其中本集團以現金出資8,134萬元，佔比49%，截止2024年6月30日實際出資6,144.60萬元。

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

16. Long-term equity investment (continued)

(1) Long term equity investment situation (continued)

Note 1: Difference between the percentage of shareholding and voting rights is derived from the difference between numbers of shareholders in the board of directors and the percentage of shareholding.

Note 2: The Group has fully recognized the investment loss of Italian WGP equity investment in 2018. Due to WGP's operating difficulties, the company has submitted a voluntary bankruptcy liquidation application to the relevant Italian court on August 6, 2019. The company has not completed liquidation on 30 June 2024.

Note 3: According to the first meeting of the 6th Board of Directors of the Group in 2023, it was agreed that the Group and State Energy Group Gansu Electric Power Co., Ltd. would establish a joint venture company, Minqin Guoneng Wind Power Co., Ltd., with a registered capital of 166 million yuan. Among them, the Group contributed RMB81.34 million in cash, accounting for 49%. As of June 30, 2024, the actual contribution was RMB6,144.60 million.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

17. 投資性房地產

17. Investment property

(1) 採用成本計量模式的投資性房地產

(1) Investment property at cost measurement model

項目	Items	房屋、建築物 Buildings	合計 Total
一、賬面原值	I. Book balance	—	—
2023年12月31日	Balance on 31 Dec 2023	256,197,804.76	256,197,804.76
本期增加金額	Increase this period	1,547,104.75	1,547,104.75
其中：固定資產轉入	Including: transfer from fixed assets	707,257.85	707,257.85
其他	Others	839,846.90	839,846.90
本期減少金額	Reduced this period	7,386,915.61	7,386,915.61
其中：處置	Including: disposal	7,386,915.61	7,386,915.61
2024年6月30日	Balance on 30 Jun 2024	<u>250,357,993.90</u>	<u>250,357,993.90</u>
二、累計折舊	II. Accumulated depreciation		
2023年12月31日	Balance on 31 Dec 2023	59,023,329.82	59,023,329.82
本期增加金額	Increase this period	1,889,738.45	1,889,738.45
其中：計提或攤銷	Including: accrued or amortized	1,722,244.20	1,722,244.20
固定資產轉入	Transfer from fixed assets	167,494.25	167,494.25
本期減少金額	Reduced the period	365,175.61	365,175.61
其中：處置	Including: disposal	365,175.61	365,175.61
2024年6月30日	Balance on 30 Jun 2024	<u>60,547,892.66</u>	<u>60,547,892.66</u>
三、賬面價值	III. Net carrying amount		
1.2024年6月30日	1. Balance on 30 Jun 2024	189,810,101.24	189,810,101.24
2.2023年12月31日	2. Balance on 31 Dec 2023	197,174,474.94	197,174,474.94

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

17. 投資性房地產(續)

- (2) 期末本集團無未辦妥產權證書的投資性房地產。
- (3) 期末本集團投資性房地產不存在重大的減值跡象。

18. 固定資產

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

17. Investment property (continued)

- (2) *The Group had no investment real estate without a property right certificate on June 30, 2024.*
- (3) *There is no significant impairment in the group's investment property and no accrued is made for related impairment on June 30, 2024.*

18. Property, Plant and Equipment

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
固定資產	PPE	2,638,757,039.59	2,682,037,796.18
固定資產清理	Disposal of fixed assets	114,344.03	–
合計	Total	2,638,871,383.62	2,682,037,796.18

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

18. 固定資產(續)

(1) 固定資產情況

項目	Items	房屋建築物 Buildings	機器設備 Machinery Equipment	運輸工具 Transportation	辦公設備 Office Equipment	合計 Total
一、賬面原值						
I. Book balance						
1. 2023年12月31日	1. Balance on 31 Dec 2023	2,481,617,249.65	1,876,976,199.40	53,218,100.04	82,603,654.41	4,494,415,203.50
2. 本期增加金額	2. Increase	12,663,381.86	37,542,458.87	1,838,616.93	1,157,566.71	53,202,024.37
(1) 購置	(1) Purchase	515,125.67	9,881,667.91	675,687.64	507,470.61	11,579,951.83
(2) 在建工程轉入	(2) Transfer from CIP	3,428,769.15	27,660,790.96	1,162,929.29	650,096.10	32,902,585.50
(3) 投資性房地產轉入	(3) Transfer from investment properties	7,386,915.61	-	-	-	7,386,915.61
(4) 其他	(4) Others	1,332,571.43	-	-	-	1,332,571.43
3. 本期減少金額	3. Decreases	2,635,205.10	3,746,932.66	3,049,225.62	1,271,420.36	10,702,783.74
(1) 處置或報廢	(1) Disposal or scrap	-	3,668,786.19	3,049,225.62	1,271,420.36	7,989,432.17
(2) 轉出至投資性房地產	(2) Transfer into Investment properties	707,257.85	-	-	-	707,257.85
(3) 轉出至在建工程	(3) Transfer into CIP	-	78,146.47	-	-	78,146.47
(4) 其他	(4) Others	1,927,947.25	-	-	-	1,927,947.25
4. 2024年6月30日	4. Balance on 30 Jun 2024	2,491,645,426.41	1,910,771,725.61	52,007,491.35	82,489,800.76	4,536,914,444.13
二、累計折舊						
II. Accumulated depreciation and amortization						
1. 2023年12月31日	1. Balance on 31 Dec 2023	582,105,868.38	1,123,259,549.27	40,135,465.16	56,401,494.26	1,801,902,377.07
2. 本期增加金額	2. Increase	37,748,762.51	51,847,965.17	1,157,017.29	2,883,164.51	93,636,909.48
(1) 計提	(1) Accrue	37,383,586.90	51,847,965.17	1,157,017.29	2,883,164.51	93,271,733.87
(2) 投資性房地產轉入	(2) Investment property transfer in	365,175.61	-	-	-	365,175.61
(3) 其他	(3) Others	-	-	-	-	-
3. 本期減少金額	3. Decreases	167,494.25	3,559,208.02	2,898,845.59	1,231,873.30	7,857,421.16
(1) 處置或報廢	(1) Disposal or scrap	-	3,506,960.60	2,898,845.59	1,231,873.30	7,637,679.49
(2) 轉出至投資性房地產	(2) Transfer into Investment property	167,494.25	-	-	-	167,494.25
(3) 轉出至在建工程	(3) Transfer into CIP	-	52,247.42	-	-	52,247.42
(4) 其他	(4) Others	-	-	-	-	-
4. 2024年6月30日	4. Balance on 30 Jun 2024	619,687,136.64	1,171,548,306.42	38,393,636.86	58,052,785.47	1,887,681,865.39
三、減值準備						
III. Provision for impairment						
1. 2023年12月31日	1. Balance on 31 Dec 2023	410,712.88	10,031,767.67	-	32,549.70	10,475,030.25
2. 本期增加金額	2. Increase	-	508.90	-	-	508.90
(1) 計提	(1) Accrue	-	508.90	-	-	508.90
3. 本期減少金額	3. Decreases	-	-	-	-	-
(1) 處置或報廢	(1) Disposal or scrap	-	-	-	-	-
4. 2024年6月30日	4. Balance on 30 Jun 2024	410,712.88	10,032,276.57	-	32,549.70	10,475,539.15
四、賬面價值						
IV. Net carrying amount						
1. 2023年12月31日	1. Balance on 31 Dec 2023	1,899,100,668.39	743,684,882.46	13,082,634.88	26,169,610.45	2,682,037,796.18
2. 2024年6月30日	2. Balance on 30 Jun 2024	1,871,547,576.89	729,191,142.62	13,613,854.49	24,404,465.59	2,638,757,039.59

註：本期固定資產其他變動系資產類別重分類及匯率變化所致。

Note: Other changes of the Property, plant and equipment this period were caused by reclassification of asset categories, changes in consolidation scope, and changes in exchange rates.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

18. 固定資產(續)

(2) 暫時閑置的固定資產

項目	Items	賬面原值 Book balance	累計折舊 Accumulated depreciation	減值準備 Provision for impairment	賬面價值 Carrying amount
房屋建築	Buildings	669,432.12	257,928.57	410,712.88	790.67
機器設備	Machinery equipment	21,927,181.88	12,621,162.73	9,211,067.76	94,951.39
辦公設備	Office Equipment	20,790.26	20,038.35	751.91	-
合計	Total	<u>22,617,404.26</u>	<u>12,899,129.65</u>	<u>9,622,532.55</u>	<u>95,742.06</u>

(3) 本集團本期通過經營租賃租出的固定資產

無。

(4) 未辦妥產權證書的固定資產

無。

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

18. Property, Plant and Equipment (continued)

(2) Temporarily idle property, plant and equipment

項目	Items	賬面原值 Book balance	累計折舊 Accumulated depreciation	減值準備 Provision for impairment	賬面價值 Carrying amount
房屋建築	Buildings	669,432.12	257,928.57	410,712.88	790.67
機器設備	Machinery equipment	21,927,181.88	12,621,162.73	9,211,067.76	94,951.39
辦公設備	Office Equipment	20,790.26	20,038.35	751.91	-
合計	Total	<u>22,617,404.26</u>	<u>12,899,129.65</u>	<u>9,622,532.55</u>	<u>95,742.06</u>

(3) The property, plant and equipment leased out by the Group through operating leases this period

None.

(4) The property, plant and equipment without completed property ownership certificates

None.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

18. 固定資產(續)

(5) 固定資產的減值測試情況

本集團於期末對待報廢固定資產進行了減值測試，減值計提情況如下：

項目	Items	賬面價值 Carrying amount	可收回金額 Recoverable amount	減值金額 Impairment amount	減值原因 Reason for impairment
辦公設備	Office equipment	34,710.52	2,160.82	32,549.70	待報廢 To be scrapped
房屋建築物	Buildings	410,712.88	–	410,712.88	待報廢 To be scrapped
機器設備	Machinery equipment	26,404,706.59	16,372,430.02	10,032,276.57	待報廢 To be scrapped
合計	Total	<u>26,850,129.99</u>	<u>16,374,590.84</u>	<u>10,475,539.15</u>	

18. Property, Plant and Equipment (continued)

(5) Impairment testing of fixed assets

The Group conducted impairment testing on idle fixed assets at the end of the period, and the provision for impairment is as follows:

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

19. 在建工程

19. Construction In Progress

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
在建工程	Construction in progress	86,090,850.82	91,987,334.25
工程物資	Project material	—	—
合計	Total	86,090,850.82	91,987,334.25

(1) 在建工程情況

(1) The situation of construction in progress:

項目	Items	2024年6月30日 30 Jun 2024			2023年12月31日 31 Dec 2023		
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
新疆採棉機項目	Xinjiang Cotton Picking Machine Project	68,169,005.61	68,169,005.61	—	68,169,005.61	68,169,005.61	—
數字化車間項目	Digital workshop construction project of water wheel	13,612,647.80	—	13,612,647.80	13,612,647.80	—	13,612,647.80
通用車間裝備更新改 造項目	General workshop equipment update and renovation project	1,291,496.14	—	1,291,496.14	11,997,978.41	—	11,997,978.41
保險杠項目	Bumper project	1,092,088.51	—	1,092,088.51	8,066,204.02	—	8,066,204.02
寧德時代生產線項目	Ningde Times Production Line Project	10,190,826.03	—	10,190,826.03	6,993,079.85	—	6,993,079.85
特種電纜項目	Pigeon Brand special cable project	883,608.43	—	883,608.43	6,254,052.59	—	6,254,052.59
長安項目	Chang'an Project	17,527,847.95	—	17,527,847.95	6,112,490.96	—	6,112,490.96
機床集團設備	Machine tool group equipment	6,818,801.74	4,069,126.82	2,749,674.92	5,036,069.73	4,069,126.78	966,942.95
大型往復隔膜泵建設 項目	Large scale reciprocating diaphragm pump project	5,476,802.20	—	5,476,802.20	4,816,605.92	—	4,816,605.92
其他金額非重要項目 小計	Subtotal of other non significant items	35,823,485.84	2,557,627.00	33,265,858.84	37,005,354.95	3,838,023.20	33,167,331.75
合計	Total	160,886,610.25	74,795,759.43	86,090,850.82	168,063,489.84	76,076,155.59	91,987,334.25

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

19. 在建工程(續)

(2) 重要在建工程項目本期變動情況

工程名稱	Project Name	2023年12月31日	本期增加	本期減少 Decrease 轉入固定資產/ 無形資產 Transferred to fixed assets or intangible assets	其他減少 Other decreases	2024年6月30日
		31 Dec 2023	Increase			30 Jun 2024
機床集團設備	Machine tool group equipment	5,036,069.73	2,960,644.59	1,177,912.58	-	6,818,801.74
大型工藝壓縮機試驗平台 建設項目	Construction project of a large- scale process compressor testing platform	4,816,605.92	660,196.28	-	-	5,476,802.20
特種電纜項目	Pigeon Brand special cable project	6,254,052.59	1,043,213.04	6,413,657.20	-	883,608.43
工具廠購置新設備	New equipment purchased by the tool factory	741,150.41	3,579,309.63	1,481,114.94	-	2,839,345.10
電磁線建設項目	Electromagnetic wire construction project	-	1,050,077.88	-	-	1,050,077.88
數字化車間項目	Digital workshop construction project	13,612,647.80	-	-	-	13,612,647.80
通用車間裝備更新改造項目	General workshop equipment update and renovation project	11,997,978.41	77,981.65	10,784,463.92	-	1,291,496.14
長安項目	Chang'an Project	16,291,742.61	1,772,211.52	609,557.50	-	17,454,396.63
寧德時代生產線項目	Ningde Times Production Line Project	6,993,079.85	3,201,108.13	3,361.95	-	10,190,826.03
大型住復隔膜泵擴能改造 項目	Large scale reciprocating diaphragm pump project	72,509.43	2,273,932.47	1,598,311.91	304,289.07	443,840.92
合計	Total	65,815,836.75	16,618,675.19	22,068,380.00	304,289.07	60,061,842.87

19. Construction In Progress (continued)

(2) The changes of significant construction in progress
during this period:

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

19. 在建工程(續)

19. Construction In Progress (continued)

(2) 重要在建工程項目本期變動情況 (續)

(2) The changes of significant construction in progress during this period: (continued)

工程名稱 Project Name	預算數 Budget	工程累計投入 佔預算比例(%) The ratio of input to budget (%)	工程進度(%) Project Progress (%)	利息資本化 累計金額 Accumulated amount of interest capitalization	其中：本期利息 資本化金額 Including: Capitalized amount of interest for this year	資金來源 Capital Source
機床集團設備 Machine tool group equipment	-	0.00	0.00	-	-	企業自籌 Self-collected fund
大型工藝壓縮機試驗平台建設項目 Construction project of a large-scale process compressor testing platform	7,300,000.00	75.02	80.00	-	-	企業自籌 Self-collected fund
特種電纜項目 Pigeon Brand special cable project	69,800,000.00	80.96	100.00	-	-	企業自籌 Self-collected fund
工具廠購置新設備 New equipment purchased by the tool factory	-	0.00	0.00	-	-	企業自籌 Self-collected fund
電磁線建設項目 Electromagnetic wire construction project	6,240,000.00	16.83	20.00	-	-	企業自籌 Self-collected fund
數字化車間項目 Digital workshop construction project	29,712,000.00	45.82	40.00	-	-	企業自籌 Self-collected fund
通用車間裝備更新改造項目 General workshop equipment update and renovation project	18,050,000.00	70.00	95.00	-	-	企業自籌 Self-collected fund
長安項目 Chang'an Project	4,860,000.00	94.86	95.00	-	-	銀行貸款、資本 金、企業自籌 Bank loans, capital fund, self- collected fund
寧德時代生產線項目 Ningde Times Production Line Project	4,900,000.00	53.27	50.00	-	-	企業自籌 Self-collected fund
大型往復隔膜泵擴能改造項目 Large scale reciprocating diaphragm pump project	76,832,000.00	95.79	70.00	-	-	企業自籌 Self-collected fund
合計 Total	217,694,000.00	53.25	-	-	-	

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

19. 在建工程(續)

(3) 本期計提在建工程減值準備情況

類別	Items	2023年12月31日 31 Dec 2023	本期增加 Increase	本期減少 Decrease	2024年6月30日 30 Jun 2024	計提原因 Reason for provision
機床集團設備	Machine Tool Group Equipment	4,069,126.78	0.04	-	4,069,126.82	無使用價值 No useful value
機床鑄遷工程	Casting and relocation engineering	2,557,627.00	-	-	2,557,627.00	已終止 Stopped
福保田-新疆採棉機項目	Xinjiang Cotton Picking Machine Project	68,169,005.61	-	-	68,169,005.61	無使用價值 No useful value
氣壓搬遷及土地相關項目	Air pressure relocation and land related projects	1,280,396.20	-	1,280,396.20	-	已終止 Stopped
合計	Total	76,076,155.59	0.04	1,280,396.20	74,795,759.43	

(4) 在建工程的減值測試情況

本集團於期末對停工在建工程進行了減值測試，減值計提情況如下：

19. Construction In Progress (continued)

(3) Provision for impairment of construction in progress this period

(4) Impairment testing of construction in progress

At the end of the period, the Group conducted an impairment test on suspended construction in progress, and the provision for impairment is as follows:

項目	Items	賬面價值 Carrying amount	可收回金額 Recoverable amount	減值金額 Impairment amount	減值原因 Reason for impairment
福保田-新疆採棉機項目	Fu Baotian-Xinjiang Cotton Picking Machine Project	68,169,005.61	-	68,169,005.61	無使用價值 No useful value
機床集團設備	Machine Tool Group Equipment	4,069,126.82	-	4,069,126.82	無使用價值 No useful value
鑄遷工程	Casting and relocation engineering	2,557,627.00	-	2,557,627.00	已停止 Stopped
合計	Total	74,795,759.43	-	74,795,759.43	

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

20. 使用權資產

20. Right-of-use Assets

(1) 使用權資產情況

(1) Usage rights and asset situation

項目	Items	房屋建築物 Buildings	機器設備 Machinery equipment	場地使用權 Right to use of site	合計 Total
一、原值	I. Book balance				
2023年12月31日	Book balance on 31 Dec 2023	394,511,039.47	271,329.59	2,623,061.08	397,405,430.14
1. 本期增加金額	1. Increase	104,758,210.04	16,311,950.14	5,128,757.35	126,198,917.53
其中：租入	Including: leased	104,758,210.04	16,311,950.14	5,128,757.35	126,198,917.53
2. 本期減少金額	2. Decrease	89,472.48	-	143,000.00	232,472.48
其中：終止合同	Including: Termination of contract	-	-	143,000.00	143,000.00
其他	Others	89,472.48	-	-	89,472.48
2024年6月30日	Book balance on 30 Jun 2024	499,179,777.03	16,583,279.73	7,608,818.43	523,371,875.19
二、累計折舊	II. Accumulated depreciation				
2023年12月31日	Book balance on 31 Dec 2023	62,048,803.36	144,709.12	460,960.32	62,654,472.80
1. 本期增加金額	1. Increase	37,273,750.28	2,151,250.12	709,233.93	40,134,234.33
其中：本期計提	Including: accrued	37,273,750.28	2,151,250.12	709,233.93	40,134,234.33
2. 本期減少金額	2. Decrease	-	-	143,000.00	143,000.00
其中：終止合同	Including: termination of contract	-	-	143,000.00	143,000.00
2024年6月30日	Book balance on 30 Jun 2024	99,322,553.64	2,295,959.24	1,027,194.25	102,645,707.13
三、賬面價值	III. Carrying amount				
2024年6月30日	1. Carrying amount on 30 Jun 2024	399,857,223.39	14,287,320.49	6,581,624.18	420,726,168.06
2023年12月31日	2. Carrying amount on 31 Dec 2023	332,462,236.11	126,620.47	2,162,100.76	334,750,957.34

(2) 使用權資產的減值測試情況

無。

(2) Impairment testing of right of use assets

None.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

21. 無形資產

(1) 無形資產明細

項目	Items	土地使用權 Land-use rights	軟件 Software	專有技術 Technical know-how	商標 Brand	客戶關係 Customer relationships	特許經營資產 Franchise rights	其他 Others	合計 Total
一、賬面原值		I. Gross carrying amount							
1. 年初餘額	1. Book balance on 31 Dec 2023	502,955,242.73	74,954,738.41	191,796,240.35	11,060,540.62	51,195,711.42	-	14,354,496.23	846,316,969.76
2. 本年增加金額	2. Increase	4,286,100.00	2,026,100.12	-	-	-	-	-	6,312,200.12
(1) 購置	(1) Purchase	-	44,247.79	-	-	-	-	-	44,247.79
(2) 在建工程轉入	(2) Transfer from CIP	-	1,981,852.33	-	-	-	-	-	1,981,852.33
(3) 其他	(3) Others	4,286,100.00	-	-	-	-	-	-	4,286,100.00
3. 本年減少金額	3. Decrease	22,760,894.34	2,274,403.85	-	370,344.98	-	-	-	25,405,643.17
(1) 處置	(1) Disposal	22,760,894.34	146,017.70	-	-	-	-	-	22,906,912.04
(2) 其他	(2) Others	-	2,128,386.15	-	370,344.98	-	-	-	2,498,731.13
4. 年末餘額	4. Book balance on 30 Jun 2024	484,480,448.39	74,706,434.68	191,796,240.35	10,690,195.64	51,195,711.42	-	14,354,496.23	827,223,526.71
二、累計攤銷		II. Accumulated amortization							
1. 年初餘額	1. Book balance on 31 Dec 2023	109,781,616.36	44,396,052.18	145,616,682.54	4,289,597.90	51,195,711.42	-	14,012,627.53	369,282,287.93
2. 本年增加金額	2. Increase	10,643,375.86	7,935,152.18	12,467,568.11	2,273,291.67	-	-	3,737.82	33,323,125.64
(1) 計提	(1) Accrual	10,643,375.86	4,494,226.94	12,467,568.11	2,273,291.67	-	-	3,737.82	29,882,200.40
(2) 其他	(2) Others	-	3,440,925.24	-	-	-	-	-	3,440,925.24
3. 本年減少金額	3. Decrease	2,920,981.14	3,538,270.44	-	-	-	-	-	6,459,251.58
(1) 處置	(1) Disposal	2,920,981.14	97,345.20	-	-	-	-	-	3,018,326.34
(2) 轉出至持有待售	(2) Transferred out to held for sale	-	-	-	-	-	-	-	-
(3) 其他	(3) Others	-	3,440,925.24	-	-	-	-	-	3,440,925.24
4. 年末餘額	4. Book balance on 30 Jun 2024	117,504,011.08	48,792,933.92	158,084,250.65	6,562,889.57	51,195,711.42	-	14,016,365.35	396,156,161.99
三、減值準備		III. Provision for impairment							
1. 年初餘額	1. Book balance on 31 Dec 2023	-	-	-	-	-	-	-	-
2. 本年增加金額	2. Increase	-	-	905,773.72	-	-	-	282,685.65	1,188,459.37
(1) 計提	(1) Accrual	-	-	905,773.72	-	-	-	282,685.65	1,188,459.37
3. 本年減少金額	3. Decrease	-	-	-	-	-	-	-	-
(1) 處置	(1) Disposal	-	-	-	-	-	-	-	-
4. 年末餘額	4. Book balance on 30 Jun 2024	-	-	905,773.72	-	-	-	282,685.65	1,188,459.37
四、賬面價值		IV. Net carrying amount							
1. 年末賬面價值	1. Carrying amount on 30 Jun 2024	366,976,437.31	25,913,500.76	32,806,215.98	4,127,306.07	-	-	55,445.23	429,878,905.35
2. 年初賬面價值	2. Carrying amount on 31 Dec 2023	393,173,626.37	30,558,686.23	46,179,557.81	6,770,942.72	-	-	341,868.70	477,024,681.83

註：本期無形資產其他變動系資產類別重分類及匯率變化所致，本集團無形資產受限情況詳見附註五、27。

Note: Other changes in intangible assets this year are due to reclassification of asset categories and changes in exchange rates. The restriction on intangible assets is detailed in V.27.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

21. 無形資產(續)

(2) 本集團期末無未辦妥產權證書的土地使用權。

(3) 無形資產的減值測試情況

本集團於期末對閑置無形資產進行了減值測試，減值計提情況如下：

項目	Items	賬面價值 Carrying amount	可收回金額 Recoverable amount	減值金額 Impairment amount	減值原因 Reason for impairment
採棉頭試製採棉機 專有技術	Exclusive technology for trial production of cotton picking machines using cotton picking heads	905,773.72	-	905,773.72	技術水平無法滿足現有市場 The technical level cannot meet the existing market demand
採棉機頭試製	Trial production of cotton picking machine head	282,685.65	-	282,685.65	技術水平無法滿足現有市場 The technical level cannot meet the existing market demand
合計	Total	1,188,459.37	-	1,188,459.37	

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

21. Intangible Assets (continued)

(2) The Group has no land-use rights without a property right certificate at the end of this period.

(3) Impairment testing of intangible assets

The Group conducted impairment testing on idle intangible assets at the end of the year, and the provision for impairment is as follows:

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

22. 開發支出

22. Development expenditure

項目	Items	2023年12月31日 31 Dec 2023	本期增加 Increase 內部開發支出 Internal development expenditure	其他 Others	本期減少 Decrease 轉入無形資產 Transfer into intangible assets	轉入當期損益 Transfer into current profit and loss	2024年6月30日 30 Jun 2024
基於工業互聯網的數智 管控平台	Digital intelligence management platform based on Industrial Internet	-	1,995,750.94	-	-	-	1,995,750.94
工業互聯網標識解析 二級節點	Industrial Internet identification and analysis of the secondary nodes	8,030,198.67	-	-	-	8,030,198.67	-
合計	Total	8,030,198.67	1,995,750.94	-	-	8,030,198.67	1,995,750.94

23. 商譽

23. Goodwill

(1) 商譽原值

(1) Original value of goodwill

被投資單位名稱	Name of the invested entity	2023年12月31日 31 Dec 2023	本期增加 Increase	本期減少 Decrease	2024年6月30日 30 Jun 2024
PTG六家公司	PTG five entities	127,650,489.00	-	-	127,650,489.00
卡福制動	CAFF brake	15,368,000.00	-	-	15,368,000.00
變壓器	Power Transformer	293,946.00	-	-	293,946.00
合計	Total	143,312,435.00	-	-	143,312,435.00

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

23. 商譽(續)

(2) 商譽減值準備

被投資單位名稱	Name of the invested entity	2023年12月31日 31 Dec 2023	本期增加 Increase	本期減少 Decrease	2024年6月30日 30 Jun 2024
PTG五家公司	PTG five entities	54,219,251.75	-	-	54,219,251.75
變壓器	Transformer	293,946.00	-	-	293,946.00
合計	Total	54,513,197.75	-	-	54,513,197.75

(3) 商譽所在資產組或資產組組合的相關信息

PTG五家公司包括：霍洛伊德、米羅威投資、精密零部件、PTG高級發展以及PTG德國。PTG五家公司歸屬於數控機床分部，卡福制動和變壓器均歸屬於其他分部。

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

23. Goodwill (continued)

(2) Provision for impairment of goodwill

被投資單位名稱	Name of the invested entity	2023年12月31日 31 Dec 2023	本期增加 Increase	本期減少 Decrease	2024年6月30日 30 Jun 2024
PTG五家公司	PTG five entities	54,219,251.75	-	-	54,219,251.75
變壓器	Transformer	293,946.00	-	-	293,946.00
合計	Total	54,513,197.75	-	-	54,513,197.75

(3) Information related to the asset group or combination of asset groups where goodwill is located

PTG's five companies include: Holloway, Miloway Investments, Precision Components, PTG Advanced Development, and PTG Germany. The five PTG companies belong to the CNC machine tool division, while CAFF brake and Transformer belong to other divisions.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

23. 商譽(續)

(4) 可收回金額的具體確定方法

在進行商譽減值測試時，本集團將相關資產或資產組組合(含商譽)的賬面價值與其可收回金額進行比較，如果可收回金額低於賬面價值，相關差額計入當期損益。本集團的商譽分攤於本期末發生變化。

資產組和資產組組合的可收回金額是基於管理層批准的五年期預算，之後採用固定的增長率(如下表所述)為基礎進行估計，採用現金流量預測方法計算。

採用未來現金流量折現方法的主要假設：

項目	Items	PTG五家公司 PTG five entities
穩定期增長率	Growth rate	0%
毛利率	Gross profit rate	40.93%-54.82%
折現率	Discount rate	12.00%


23. Goodwill (continued)

(4) *The specific method for determining the recoverable amount*

When conducting a goodwill impairment test, the Group compares the book value of the relevant assets or asset group portfolio (including goodwill) with its recoverable amount. If the recoverable amount is lower than the book value, the relevant difference is included in the current profit and loss. The Group's allocation of goodwill has not changed at the end of this period.

The recoverable amount of cash-generating units or groups of cash-generating units is determined based on the five-year budget approved by the management and calculated using cash flow forecasting method. As for the cash flow over five years, the below estimated growth rate is applied for calculation.

Major assumptions for discounted cash flow method:



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

23. 商譽(續)

(4) 可收回金額的具體確定方法(續)

本集團根據歷史經驗及對市場發展的預測確定增長率和毛利率，並採用能夠反映相關資產組和資產組組合的特定風險的稅前利率為折現率。預測期增長率採用相關資產組和資產組組合經批准的銷售收入的五年期預算平均增長率4.25%-16.73%確定，穩定期增長率為本集團預測五年期預算後的現金流量所採用的加權平均增長率0%，與行業報告所載的預測數據一致，不超過各產品的長期平均增長率。

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

23. Goodwill (continued)

(4) *The specific method for determining the recoverable amount (continued)*

The Group determines the growth rate and gross profit margin based on historical experience and market development forecasts, and adopts a pre tax interest rate that reflects specific risks of relevant asset groups and asset group combinations as the discount rate. The growth rate during the forecast period is determined by the average five-year budget growth rate of 4.25%-16.73% of the approved sales revenue for the relevant asset groups and asset group combinations. The stable period growth rate is the weighted average growth rate of 0% used by the Group to predict the cash flow after the five-year budget, which is consistent with the forecast data in industry reports and does not exceed the long-term average growth rate of each product.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

24. 長期待攤費用

24. Long-term deferred expenses

項目	Items	2023年12月31日 31 Dec 2023	本期增加 Increase	本期攤銷 Amortization	本期其他減少 Other decreases	2024年6月30日 30 Jun 2024
模具	Mold	33,835,992.32	-	16,785,073.25	-	17,050,919.07
設備裝修改造	Equipment decoration and renovation	9,650,564.46	158,338.15	1,009,711.42	-	8,799,191.19
供暖費	Heating fee	2,840,633.11	1,278,567.49	4,119,200.60	-	-
其他	Others	5,573,224.44	3,036,681.17	2,203,049.14	-	6,406,856.47
合計	Total	51,900,414.33	4,473,586.81	24,117,034.41	-	32,256,966.73
減：減值準備—模具	Less: provision for impairment - Mold	-	-	-	-	-
賬面價值	Net Carrying Amount	51,900,414.33	4,473,586.81	24,117,034.41	-	32,256,966.73

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

25. 遞延所得稅資產和遞延所得稅負債

(1) 未經抵銷的遞延所得稅資產、負債

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

25. Deferred tax assets and deferred tax liabilities

(1) Deferred income tax assets and liabilities without set-off

		2024年6月30日 30 Jun 2024	
		可抵扣暫時性 (可抵扣虧損) 差異 Deductible temporary differences (Deductible tax losses)	遞延所得稅資產 (負債) Deferred tax assets (Deferred tax liabilities)
項目	Items		
一、遞延所得稅資產	I. Deferred tax assets	1,021,194,556.65	161,231,918.94
資產減值準備	Provision for impairment	591,312,042.80	92,309,929.30
可抵扣虧損	Deductible tax loss	115,923,723.41	17,388,558.51
租賃負債	Lease liabilities	232,190,537.99	38,338,780.84
遞延收益	Deferred revenue	38,495,188.40	6,242,277.54
退休及辭退福利	Retirement and termination benefit	11,186,417.99	1,787,078.75
預提費用	Accrued expenses	28,256,695.59	4,590,801.43
公允價值變動	Change in fair value	3,829,950.46	574,492.57
二、遞延所得稅負債	II. Deferred tax liabilities	622,659,923.37	110,725,674.77
其他權益工具投資 公允價值變動	Changes in fair value of other equity instrument investments	84,003,274.00	21,000,818.50
資產評估增值	Appreciation of assets valuation	67,430,698.52	14,717,632.76
稅前一次性扣除土地 使用權賬面價值	One-time deduction of land use right before tax	210,255,963.33	31,538,394.49
稅前一次性扣除機器 設備賬面價值	One-off deduction of book value of machinery and equipment before tax	20,484,986.18	3,072,747.93
公允價值變動	Changes in fair value	10,469,316.40	2,011,464.10
使用權資產	Right of Use Assets	230,015,684.94	38,384,616.99

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

25. 遞延所得稅資產和遞延所得稅負債
(續)

(1) 未經抵銷的遞延所得稅資產、負債
(續)

25. Deferred tax assets and deferred tax liabilities (continued)

(1) Deferred income tax assets and liabilities without set-off
(continued)

		2023年12月31日 31 Dec 2023	
		可抵扣暫時性 (可抵扣虧損) 差異 Deductible temporary differences (Deductible tax losses)	遞延所得稅資產 (負債) Deferred tax assets (Deferred tax liabilities)
項目	Items		
一、遞延所得稅資產	I. Deferred tax assets	989,987,262.19	159,274,530.62
資產減值準備	Provision for impairment	570,652,787.79	89,843,042.32
可抵扣虧損	Deductible tax loss	119,022,103.88	17,853,315.57
租賃負債	Lease liabilities	229,836,297.24	38,375,849.00
遞延收益	Deferred revenue	30,832,483.52	5,106,783.25
退休及辭退福利	Retirement and termination benefit	10,679,799.68	1,662,674.18
預提費用	Accrued expenses	23,887,817.24	5,555,077.42
公允價值變動	Changes in fair value	5,075,972.84	877,788.88
二、遞延所得稅負債	II. Deferred tax liabilities	607,538,370.17	108,126,660.59
其他權益工具投資 公允價值變動	Changes in fair value of other equity instrument investments	91,354,024.00	22,838,506.00
資產評估增值	Appreciation of assets valuation	51,366,864.73	11,767,796.30
稅前一次性扣除土地 使用權賬面價值	One-time deduction of land use right before tax	212,968,522.03	31,945,278.30
稅前一次性扣除機器 設備賬面價值	One-off deduction of book value of machinery and equipment before tax	19,013,750.66	2,852,062.59
公允價值變動	Changes in fair value	4,514,700.00	677,205.00
使用權資產	Right of Use Assets	228,320,508.75	38,045,812.40

(2) 未確認遞延所得稅資產明細

(2) Unrecognized deferred tax assets

		2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
項目	Items		
可抵扣暫時性差異	Deductible temporary differences	903,027,104.76	914,407,339.25
可抵扣虧損	Deductible tax losses	1,484,335,602.94	1,449,745,667.55
合計	Total	2,387,362,707.69	2,364,153,006.80

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

25. 遞延所得稅資產和遞延所得稅負債 (續)

(3) 未確認遞延所得稅資產的可抵扣虧 損將於以下年度到期

年份	Year	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
2023年	2023	193,747.97	340,141.59
2024年	2024	58,753,721.31	54,264,771.09
2025年	2025	105,998,949.18	113,224,410.25
2026年	2026	159,591,522.28	156,252,694.40
2027年	2027	58,471,088.70	48,453,744.51
2028年	2028	140,023,793.86	80,288,594.83
2029年	2029	265,115,151.82	209,829,727.43
2030年	2030	202,038,433.35	202,660,804.05
2031年	2031	111,380,714.74	117,200,818.49
2032年	2032	211,617,478.57	265,770,355.17
2033年	2033	124,289,214.64	201,459,605.74
2034年	2034	46,861,786.52	—
合計	Total	1,484,335,602.94	1,449,745,667.55

註：PTG集團累計虧損無到期日，故上述數據不含PTG集團期末未確認遞延所得稅資產的累計虧損人民幣293,884,331.66元(期初累計虧損人民幣289,570,658.47元)。

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

25. Deferred tax assets and deferred tax liabilities (continued)

(3) Deductible tax losses unrecognized in deferred tax assets will be expired in the following years

Note: The accumulated loss of PTG Group has no expiry date, so the above data does not include the accumulated loss of PTG Group's unrecognized deferred income tax assets at the end this period of RMB293,884,331.66 (the accumulated loss at the beginning of the period was RMB289,570,658.47).

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

26. 其他非流動資產

26. Other non-current assets

項目	Items	2024年6月30日 30 Jun 2024		賬面價值 Carrying amount
		賬面餘額 Book balance	減值準備 Impairment provision	
預付設備及工程款	Prepaid equipment and engineering	7,306,142.83	—	7,306,142.83
合同履約成本	Contract performance costs	39,632,155.59	—	39,632,155.59
抵債房屋	Debt housing	8,002,837.00	—	8,002,837.00
建造合同形成的合同資產	Contract assets formed by construction contracts	63,878,783.24	53,061,767.92	10,817,015.32
預付租賃款	Prepaid lease payments	7,264,159.09	—	7,264,159.09
合計	Total	126,084,077.75	53,061,767.92	73,022,309.83

項目	Items	2023年12月31日 31 Dec 2023		賬面價值 Carrying amount
		賬面餘額 Book balance	減值準備 Impairment provision	
預付設備及工程款	Prepaid equipment and engineering	7,326,094.94	—	7,326,094.94
合同履約成本	Contract performance costs	39,612,421.34	—	39,612,421.34
抵債房屋	Debt housing	8,002,837.00	—	8,002,837.00
建造合同形成的合同資產	Contract assets formed by construction contracts	101,070,582.49	75,376,847.47	25,693,735.02
預付租賃款	Prepaid lease payments	76,844,990.75	—	76,844,990.75
合計	Total	232,856,926.52	75,376,847.47	157,480,079.05

註：建造合同形成的合同資產，主要系本集團二級子公司水輪公司開展EPC項目形成，期末對已停工的項目進行減值測試，累計計提減值準備53,061,767.92元，本年計提—22,315,079.55元。

Note: The contract assets formed by the construction contract are mainly formed by the EPC project carried out by the second level subsidiary of the Group, the Water Turbine Company. At the end of the period, impairment tests were conducted on projects that have been suspended, and a cumulative provision for impairment was made of RMB53,061,767.92. In this period, a provision of RMB-22,315,079.55 was made.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

27. 所有權或使用權受到限制的資產

27. Assets with restricted ownership or usage rights

項目	Items	賬面餘額 Book balance	賬面價值 Carrying amount	2024年6月30日 30 Jun 2024
				受限情況 Restricted situation
貨幣資金	Monetary funds	605,633,213.43	605,633,213.43	系作為銀行開具承兌匯票保證金額、央行法定存款準備金、保函保證金、信用證保證金、定期存單質押、司法凍結。 As a guarantee amount for issuing acceptance bills by banks, the central bank's statutory reserve requirement, guarantee deposit, letter of credit deposit, pledge of fixed deposit certificates, and judicial freezing.
應收票據	Notes receivable	25,932,086.43	25,932,086.43	票據質押銀行開具承兌匯票 Acceptance bills issued by banks pledging bills of exchange
房屋及建築物	Houses and buildings	163,291,037.27	163,291,037.27	見註 See Note

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

27. 所有權或使用權受到限制的資產(續)

27. Assets with restricted ownership or usage rights
(continued)

項目	Items	賬面餘額 Book balance	賬面價值 Carrying amount	2023年12月31日 31 Dec 2023 受限情況 Restricted situation
貨幣資金	Monetary funds	535,744,615.29	535,744,615.29	主要系作為銀行開具承兌匯票保證金額、央行法定存款準備金、保函保證金、信用證保證金。 Mainly used as a guarantee for the amount of acceptance bills issued by banks, central bank statutory deposit reserves, guarantee deposits, and letter of credit deposits
應收票據	Notes receivable	53,552,664.48	53,552,664.48	票據質押銀行開具承兌匯票 Acceptance bills issued by banks pledging bills of exchange
一年內到期的非流動資產	Non-current assets due within one year	44,302,021.12	44,302,021.12	定期存單質押 Pledge of fixed deposit certificates
其他流動資產	Other non-current assets	157,004,921.47	157,004,921.47	定期存單質押、司法凍結資金 Pledge of fixed deposit certificates and judicial freezing
房屋及建築物	Houses and buildings	165,601,355.93	165,601,355.93	見註 See Note

註：本集團子公司重通成飛風電設備江蘇有限公司將坐落於如東經濟開發區太行山路158號的房屋及建築物抵押給江蘇如東農村商業銀行，獲取融資授信額度147,700,000.00元，其中借款授信額度人民幣20,000,000.00元，開具銀行承兌匯票額度127,700,000.00元。於本期末，抵押房屋及建築物原值人民幣194,553,148.30元（賬面淨值：人民幣163,291,037.27元）。

Note: The subsidiary of our Group, Zhongtong Chengfei Wind Power Equipment Jiangsu Co., Ltd., has mortgaged a house and building located at No. 158 Taihangshan Road, Rudong Economic Development Zone to Jiangsu Rudong Rural Commercial Bank. The company has obtained a financing credit limit of RMB147,700,000.00, including a loan credit limit of RMB20,000,000.00 and issued a bank acceptance bill with a limit of RMB127,700,000.00. At the end of this period, the original value of the mortgaged house and building is RMB194,553,148.30(book value: RMB163,291,037.27).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

28. 短期借款

(1) 短期借款分類

借款類別	Category	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
質押借款	Pledged loans	73,406,040.00	73,593,635.30
抵押借款	Mortgage loans	20,000,000.00	20,000,000.00
保證借款	Guaranteed loans	—	—
信用借款	Unsecured loans	201,612,837.69	474,460,835.27
應計利息	Accrued interest	262,500.00	329,059.75
合計	Total	295,281,377.69	568,383,530.32

註：本集團上述借款的期末借款年
利率為2.20%-4.20%（期初為：
2.50%-3.85%）。

Note: On June 30, 2024, the annual interest rate of the
above borrowings of the Group was 2.20%-4.20%
(31 Dec 2023: 2.50%-3.85%).

(2) 本集團期末無已逾期未償還的短期 借款。

(2) At the end of this period, there is no overdue short-term loan.

29. 吸收存款及同業存放

項目	Category	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
企業活期存款	Current deposit	306,478,846.89	456,198,330.50
定期存款(含通知存款)	Time deposit (including notification deposit)	104,746,000.00	206,161,700.00
應計利息	Accrued interest	1,155,979.82	1,494,494.98
合計	Total	412,380,826.71	663,854,525.48

29. Due to customers, banks and other financial institutions

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

30. 應付票據

30. Notes payable

票據種類	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
銀行承兌匯票	Bank acceptance bill	1,430,318,522.79	1,483,769,192.29
商業承兌匯票	Commercial acceptance bill	14,952,381.36	5,400,000.00
合計	Total	1,445,270,904.15	1,489,169,192.29

註1：本集團期末無已到期未支付的應付票據。

Note 1: The Group has no bills payable due and unpaid at the end of this period.

註2：本集團期末應付票據的賬齡均在1年以內。

Note 2: The age of notes payable of the Group at the end of this period is within one year.

31. 應付帳款

31. Accounts payable

(1) 應付帳款列示

(1) The types of accounts payable

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
應付材料款	Material payable	2,566,337,782.74	2,259,707,319.16
應付運費	Freight payable	41,146,082.63	32,941,873.46
應付設備款	Equipment payable	35,083,960.43	26,959,196.25
應付工程款	Project payable	3,311,110.47	8,551,672.99
其他	Others	37,102,644.85	52,917,326.56
合計	Total	2,682,981,581.12	2,381,077,388.42

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

31. 應付帳款(續)

31. Accounts payable (continued)

(2) 期末賬齡超過1年的重要應付帳款

(2) Important accounts payable with an age of over 1 year at
the end of this period:

單位名稱	Company name	2024年6月30日 30 Jun 2024	未償還或結轉的原因 Unpaid and untransferred reasons
廣東博匯新材料科技有限 公司	Guangdong Broadwin Advanced Materials Co., Ltd.	16,527,055.62	滾動支付 Rolling payment
杭州汽輪動力集團股份有 限公司	Hangzhou Turbine Power Group Co., Ltd. (HTC)	14,556,829.44	滾動支付 Rolling payment
大安市四棵樹鄉祥和投資 有限公司	Da'an Sikeshe Xianghe Investment Co., Ltd.	13,990,825.70	滾動支付 Rolling payment
重慶大和榮基機電有限 公司	Chongqing Dahe Rongji Electronic & Machinery Co., Ltd.	11,689,278.50	滾動支付 Rolling payment
佳木斯電機股份有限公司	Jiamusi Electric Motor Co., Ltd.	6,012,128.73	滾動支付 Rolling payment
合計	Total	62,776,117.99	

(3) 應付帳款按賬齡列示

(3) The aging analysis of account payable based on its invoice
date:

賬齡	Aging	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
1年以內	Within 1 year	1,920,318,818.91	1,984,007,090.56
1至2年	1-2 years	502,754,643.59	180,798,720.13
2至3年	2-3 years	88,268,523.98	66,344,563.93
3年以上	More than 3 years	171,639,594.64	149,927,013.80
合計	Total	2,682,981,581.12	2,381,077,388.42

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

32. 其他應付款

32. Other payables

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
應付股利	Dividends payable	106,709,892.36	33,038,337.51
其他應付款	Other payables	348,575,590.74	403,569,144.68
合計	Total	455,285,483.10	436,607,482.19

32.1 應付股利

32.1 Dividends payable

項目	Item	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
普通股股利	Common stock dividends	106,709,892.36	33,038,337.51
合計	Total	106,709,892.36	33,038,337.51

32.2 其他應付款

32.2 Other payables

(1) 其他應付款按款項性質分類

(1) Classification of other payables by the nature

項目	Nature of Payables	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
應付工程設備款	Purchase of Engineering equipment	39,269,900.27	44,684,473.12
應付關聯公司款項	Payable to related parties	95,948,072.59	132,268,577.39
應付保證金	Margin Payable	45,859,241.64	44,309,723.99
應付風險責任金及 其他應付員工款	Risk funds and Staff payable	28,260,394.51	43,543,678.24
應付代付款	Payable on behalf of others	6,032,579.33	9,827,630.76
應付職工集資房款	Staff housing fund payable	8,330,599.18	11,139,111.80
應付住房及設備修理費	Maintenance of housing and equipment	3,463,797.90	2,195,591.78
應付項目經費	Project funds payable	11,523,024.70	15,040,595.17
應付運輸費	Transportation fee	8,672,772.17	10,578,359.53
票據質押托收	Notes pledge collection	28,000.00	28,000.00
應付審計費	Audit fees payable	2,678,735.78	1,216,471.66
搬遷人員社保款	Relocation staff social security cost	17,103,729.68	9,666,929.68
其他	Others	81,404,742.99	79,070,001.56
合計	Total	348,575,590.74	403,569,144.68

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

32. 其他應付款(續)

32.2 其他應付款(續)

(2) 賬齡超過1年的重要的其他應付款

單位名稱	Company name	2024年6月30日 30 Jun 2024	未償還或結轉的原因 Reason for unpaid or carried forward
重慶機電控股集團資產管理有限公司	Chongqing Electronic & Machinery Holding Group Asset Management Co., Ltd.	34,575,565.12	未結算 Unsettled
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	31,249,338.30	未結算 Unsettled
民勤國能風力發電有限責任公司	Minqin Guoneng Wind Power Generation Co., Ltd.	19,894,000.00	未到付款期 Not yet due for payment
深圳市高新投保證擔保有限公司	Shenzhen Gaoxin Investment Guarantee Co., Ltd.	9,450,000.00	未結算 Unsettled
北京蟻神盛源物流有限公司	Beijing Ant God Shengyuan Logistics Co., Ltd.	4,305,769.48	未結算 Unsettled
合計	Total	99,474,672.90	

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

32. Other payables (continued)

32.2 Other payables (continued)

(2) Important other payables with an age of over one year

33. 合同負債

(1) 合同負債情況

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
合同負債	Contract liabilities	692,544,169.65	696,998,128.90
合計	Total	692,544,169.65	696,998,128.90

33. Contract liabilities

(1) The situation of contract liabilities

註：合同負債主要系本集團從客戶的銷售合同中收取的預收款。該預收款根據與客戶簽訂的合同收取。該合同的相關收入將在本集團履行履約義務後確認。本集團管理層預計截止年期末形成的合同負債大部分將於一年內轉收入。

Note: Contract liabilities mainly represent advances received by the Group from sales contracts with customers. The advance payment is collected according to the contract with the customer. The relevant revenue of the contract will be recognized after the Group fulfills its performance obligations. The management of the Group expects that most of the estimated liabilities formed by the end of this period will be transferred to income within one year.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

33. 合同負債(續)

(2) 本期賬齡超過1年的重要合同負債

單位名稱	Company name	2024年6月30日 30 Jun 2024	未償還或結轉的原因 Unpaid and untransferred reasons
寬城寶山礦業有限公司	Kuancheng Baoshan Mining Co., Ltd.	31,131,553.98	未發貨 Not yet shipped
江南造船(集團)有限責任公司	Jiangnan Shipbuilding (Group) Co., Ltd.	11,352,693.80	未發貨 Not yet shipped
國機重裝成都重型機械有限公司	Guoji Heavy Machinery Chengdu Heavy Machinery Co., Ltd.	9,132,743.37	未發貨 Not yet shipped
廣西廣投臨港工業有限公司	Guangxi Guangtou Lingang Industrial Co., Ltd.	7,305,516.00	未發貨 Not yet shipped
KBNRISUWAPOWERLTDKBNR 伊蘇瓦電力有限公司	KBNRISUWAPOWERLTDKBNR (Isuwa Electric Power Co., Ltd.)	7,076,994.65	未發運完畢 Shipping incomplete
合計	Total	65,999,501.80	-

(3) 合同負債的賬面價值在本期未發生重大變動。

(3) The book value of the contract liabilities has not changed significantly during the current period

34. 應付職工薪酬

(1) 應付職工薪酬分類

項目	Items	2023年12月31日 31 Dec 2023	本期增加 Increase	本期減少 Decrease	2024年6月30日 30 Jun 2024
短期薪酬	Short-term employee benefits payables	91,026,687.14	479,410,666.65	497,656,332.18	72,781,021.61
離職後福利 — 設定提存計劃	Post-employment benefits – defined contribution plan	628,209.25	53,509,019.26	53,541,766.44	595,462.07
辭退福利	Dismissal welfare	8,462,435.62	1,507,208.79	2,413,318.71	7,556,325.70
合計	Total	100,117,332.01	534,426,894.70	553,611,417.33	80,932,809.38

34. Employee benefits payables

(1) Classification of employee benefits payables

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

34. 應付職工薪酬(續)

(2) 短期薪酬

項目	Items	2023年12月31日 31 Dec 2023	本期增加 Increase	本期減少 Decrease	2024年6月30日 30 Jun 2024
工資、獎金、津貼和補貼	Salaries, bonuses, allowances and subsidies	60,872,977.38	378,922,869.13	399,980,287.34	39,815,559.17
職工福利費	Staff welfare	7,306,696.55	20,840,240.91	19,316,593.37	8,830,344.09
社會保險費	Social insurance	2,443,137.21	33,207,965.40	32,210,872.48	3,440,230.13
其中：醫療保險費	Including: Medical insurance	2,393,625.14	29,924,041.22	28,926,765.90	3,390,900.46
工傷保險費	Employment Injury Insurance	49,512.07	3,283,924.18	3,284,106.58	49,329.67
住房公積金	Housing Provident Fund	332,422.84	23,155,741.23	23,152,892.23	335,271.84
工會經費和職工教育經費	Trade union and educational funds	20,071,453.14	9,046,643.60	8,759,046.88	20,359,049.86
其他短期薪酬	Other short-term benefits	0.02	14,237,206.38	14,236,639.88	566.52
合計	Total	91,026,687.14	479,410,666.65	497,656,332.18	72,781,021.61

(3) 設定提存計劃

本集團按規定參加政府機構設立的社會保險計劃。根據計劃，本集團按照當地政府的有關規定向該等計劃繳存費用。除上述繳存費用外，本集團不再承擔進一步支付義務。相應的支出於發生時計入當期損益或相關資產成本。

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

34. Employee benefits payables (continued)

(2) Short-term employee benefits

(3) Defined contribution plan

The group participates in the social insurance program established by government. Under the program, the group will deposit the relevant expense to the scheme in accordance with the relevant provisions for the local government. In addition to the above deposit fees, the group shall not undertake any further payment obligation. The corresponding expenditure is recorded into the current profit and loss or the cost of related assets when it is incurred.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

34. 應付職工薪酬(續)

(3) 設定提存計劃(續)

本集團本年應分別向養老保險、年金、失業保險計劃繳存費用如下：

項目	Items	2023年12月31日 31 Dec 2023	本期增加 Increase	本期減少 Decrease	2024年6月30日 30 Jun 2024
基本養老保險	Basic endowment insurance	602,377.29	46,372,102.33	46,402,726.34	571,753.28
失業保險費	Unemployment insurance	25,271.63	1,482,037.40	1,483,600.24	23,708.79
企業年金繳費	Corporate annuity contributions	560.33	5,654,879.53	5,655,439.86	-
合計	Total	<u>628,209.25</u>	<u>53,509,019.26</u>	<u>53,541,766.44</u>	<u>595,462.07</u>

本集團期應向參與的設定提存計劃繳存費用人民幣53,509,019.26元(2023年1-6月：人民幣51,444,119.79元)。於2024年6月30日，本集團尚有人民幣595,462.07元(2023年12月31日：人民幣628,209.25元)的應繳存費用是於本報告期間到期而未支付的，有關應繳存費用已於報告期後支付。

於截至二零二三年十二月三十一日及二零二四年六月三十日止兩個期間，本集團無界定供款計劃項下的沒收供款(由僱主代表於完全歸屬該供款前離開計劃的僱員)可供本集團以減低現有的供款水平。

34. Employee benefits payables (continued)

(3) Defined contribution plan (continued)

The group's contributions to the endowment insurance, annuity and unemployment insurance plans, respectively, for the period are as follows:

The Group shall pay a fee of RMB53,509,019.26 (2022: RMB51,444,119.79). As of 30 June 2024, the Group's fees of RMB595,462.07 (December 31, 2023: RMB628,209.25) were not paid at the expiration of this reporting period, and the fees have been paid after the reporting period.

During the two periods ending on December 31, 2023 and June 30, 2024, the Group has no forfeited contributions (the employee represented by the Employer leaving the Plan) available to the Group to reduce the existing contribution level.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

35. 應交稅費

35. Taxes and levies payables

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
企業所得稅	Enterprise income tax	100,670,744.21	94,996,643.71
增值稅	Value-added tax	85,062,853.39	49,541,044.80
城市建設維護稅	City maintenance and construction tax	1,700,715.26	550,389.87
土地使用稅	City land use tax	229,906.38	229,906.38
房產稅	Real estate tax	455,959.94	455,959.94
個人所得稅	Individual Income Tax	3,081,261.94	4,105,360.03
其他	Others	3,060,915.30	2,412,273.42
合計	Total	194,262,356.42	152,291,578.15

36. 一年內到期的非流動負債

36. Non-current liabilities due within one year

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
一年內到期的長期借款	Long-term Loans due within one year	960,800,714.98	539,329,710.91
一年內到期的租賃負債	Lease liabilities due within one year	17,003,014.07	19,533,781.65
一年內到期的長期應付款	Long-term payables due within one year	7,500,000.00	22,500,000.00
一年內到期的其他長期負債	Other long-term liabilities due within one year	812,281.24	382,298.36
合計	Total	986,116,010.29	581,745,790.92

37. 其他流動負債

37. Other current liabilities

項目	Item	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
待轉銷項稅	Pending VAT	38,540,895.21	43,501,657.16
合計	Total	38,540,895.21	43,501,657.16

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

38. 長期借款

38. Long-term loans

借款類別	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
質押借款	Pledged loans	—	—
抵押借款	Mortgage loan	—	—
保證借款	Guaranteed loans	177,250,000.00	263,171,275.00
信用借款	Unsecured loans	903,440,000.00	1,373,778,000.06
本金合計	Total principal	1,080,690,000.00	1,636,949,275.06
加：應計利息	Add: Accrued interest	1,645,639.59	1,074,153.32
加：未確認融資費用	Add: Unrecognized financing costs	—	-5,377,312.16
合計	Total	1,082,335,639.59	1,632,646,116.22

上述借款的本金須於以下期間償還：

Above loans need be repaid in following period:

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
一年以內	Within 1 year	960,800,714.98	539,329,710.91
資產負債表日後超過一年， 但不超過兩年	1 year after balance sheet date, but no more than 2 years	174,735,639.59	662,349,275.06
資產負債表日後超過兩年， 但不超過五年	2 years after balance sheet date, but no more than 5 years	900,700,000.00	896,100,000.00
資產負債表日後超過五年	5 years after balance sheet date	6,900,000.00	78,500,000.00
減：流動負債項下所示 一年內到期的借款	Less: Current liabilities due within one year	960,800,714.98	539,329,710.91
長期借款淨額	Total amount under non-current liabilities	1,082,335,639.59	1,636,949,275.06

註1：本集團期末長期借款的利率區間為
1.20%-3.50% (期初為1.20%至4.35%)。

Note 1: The interest range of the group's long-term borrowing is
1.20% to 3.50% at the end of this period (from 1.20% to
4.35% at the beginning of the period).

註2：本集團期末抵押、質押借款信息詳見附
註五、27。

Note 2: For details of the Group's mortgage and pledge loans at
the end of this period, please refer to note V.27.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

39. 租賃負債

39. Lease liabilities

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
房屋建築物	Buildings	179,068,781.29	141,944,713.43
機器設備	Mechanical equipment	10,816,144.62	161,977.00
場地	Site	5,126,843.42	1,360,843.79
合計	Total	195,011,769.33	143,467,534.22

上述租賃負債的賬面值須於以下期間償還：

Above lease liabilities need to be paid in following period:

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
一年內	Within 1 year	17,003,014.07	19,533,781.65
資產負債表日後超過一年，但不超過兩年	1 year after balance sheet date, but no more than 2 years	31,361,482.69	34,101,007.65
資產負債表日後超過兩年，但不超過五年	2 years after balance sheet date, but no more than 5 years	27,087,639.24	21,389,216.99
資產負債表日後超過五年	5 years after balance sheet date	136,562,647.40	87,977,309.58
合計	Total	212,014,783.40	163,001,315.87
減：流動負債項下所示一年內到期的租賃負債款項	Less: Amounts shown under current liabilities for lease liabilities due within one year	17,003,014.07	19,533,781.65
非流動負債項下所示租賃負債	Total amount presented in non-current liabilities	195,011,769.33	143,467,534.22

40. 長期應付款

40. Long-term payables

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
長期應付款	Long-term payables	927,923.72	848,277.24
專項應付款	Special payables	4,207,050.00	2,035,000.00
合計	Total	5,134,973.72	2,883,277.24

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

40. 長期應付款(續)

40.1 長期應付款

(1) 長期應付款按照款項性質分
類

類別	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
其他	Others	927,923.72	848,277.24
合計	Total	927,923.72	848,277.24

(2) 長期應付款到期日分析

款項類別	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
資產負債表日後超過 兩年，但不超過五年	2 years after balance sheet date, but no more than 5 years	927,923.72	848,277.24

40.2 專項應付款

40.2 Special payables

項目	Items	2023年12月31日 31 Dec 2023	本期增加 Increases	本期減少 Decreases	2024年6月30日 30 Jun 2024	形成原因 Reason
國家項目撥款	Special payables on national project	2,035,000.00	2,335,000.00	162,950.00	4,207,050.00	詳見註釋 Note
合計	Total	2,035,000.00	2,335,000.00	162,950.00	4,207,050.00	

註：根據重慶市住房和城鄉建設委員會發佈的《關於印發重慶市保障性租賃住房項目資金補助實施細則的通知》，期末本集團國家項目撥款人民幣4,207,050.00元，將用於支持保障性租賃住房建設及運營管理。

Note: According to the Notice on Printing and Distributing Implementation Rules of Fund Subsidy for Indemnity Rental Housing Projects issued by Chongqing Housing and Urban-Rural Development Commission, the Group will allocate RMB4,207,050.00 for national projects at the end of the year, which will be used to support the construction, operation and management of indemnificatory rental housing.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

41. 長期應付職工薪酬

(1) 長期應付職工薪酬分類

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
應付離退休人員及新增 直通車人員福利	Benefits payable to retirees and new through trains	4,833,338.37	5,909,000.00
減：將於一年內支付的部分	Less: Amounts paid within 1 year	—	591,000.00
合計	Total	4,833,338.37	5,318,000.00

註：將於一年內支付的應付退休人員福利和應付辭退福利在應付職工薪酬列示。

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

41. Long-term employee benefits payables

(1) Classification of long-term employee benefits payables

Note: Retired employee benefits payable and dismissal benefits payable within one year are listed in the employee compensation payable.

42. 預計負債

42. Provisions

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
表外資產減值 賠償款	Off-balance sheet asset impairment Compensation	3,320.63	427,813.54
預提三包費用	Accrued expenses of three guarantees	55,261,614.24	52,873,382.94
合計	Total	55,264,934.87	53,301,196.48

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

43. 遞延收益

(1) 遞延收益分類

項目	Items	2023年12月31日 31 Dec 2023	本期增加 Increase this period		本期減少 Decrease this period		2024年6月30日 30 Jun 2024
			收到政府撥款 Government grant received	其他增加 Other increase	本期攤銷金額 Amortization during this period	其他減少 Other decrease	
政府補助	Government subsidies-						
—政府撥款	Government Grant	125,017,093.06	29,205,569.87	—	21,225,474.56	1,682,460.00	131,314,728.37
政府補助	Government subsidies-						
—搬遷補助	Relocation	55,903,060.46	—	—	7,688,123.20	—	48,214,937.26
售後租回未實現收益	Unrealized income of sale and lease back	—	—	—	—	—	—
土地處置收益	Proceeds of land disposal	5,843,275.40	—	—	117,400.00	—	5,725,875.40
合計	Total	186,763,428.92	29,205,569.87	—	29,030,997.76	1,682,460.00	185,255,541.03

43. Deferred revenue

(1) Classification of deferred revenue

(2) 政府補助項目

政府補助分類	Government subsidies projects	2023年 12月31日 31 Dec 2023	本期新增 補助金額 Increase this period	本期計入 營業外收入 Amount recorded in other income during this year	計入其他收益 Recorded in other income	本期沖減 成本費用金額 The amount of cost reduction in this year	其他減少 Other decrease	2024年6月30日 30 Jun 2024	與資產相關/ 與收益相關 Asset-related/ earnings-related
創新技術獎	Innovation Technology Award	4,808,095.88	—	—	325,147.20	—	—	4,482,948.68	與收益相關 Related to earnings
技改項目補助	Subsidies for technological transformation projects	5,469,008.25	—	—	1,247,107.14	—	—	4,221,901.11	與收益相關 Related to earnings
其他政府補助	Other government grants	28,656,347.21	6,315,000.00	—	6,262,939.04	—	1,569,460.00	27,138,948.17	與收益相關 Related to earnings
通用搬遷補償	Universal Relocation Compensation	54,721,840.78	—	—	7,561,930.94	—	—	47,159,909.84	與資產相關 Related to assets
項目補助資金	Project grant funds	35,559,193.09	22,890,569.87	—	11,779,747.46	—	113,000.00	46,557,015.50	與資產相關 Related to assets
政府扶持檢測中心項目	Government Support Testing Center Project	4,830,000.00	—	—	—	—	—	4,830,000.00	與資產相關 Related to assets
智能製造項目	Smart Manufacturing Project	2,449,551.32	—	—	755,126.46	—	—	1,694,424.86	與資產相關 Related to assets
水力發電示範基地建設項目	Hydropower demonstration base construction project	9,859,825.23	—	—	242,700.00	—	—	9,617,125.23	與資產相關 Related to assets
合計	Total	180,920,153.52	29,205,569.87	—	28,913,597.76	—	1,682,460.00	179,529,665.63	—

(2) Government grants projects

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

44. 股本

44. Share capital

項目	Items	2023年12月31日 31 Dec 2023	發行新股 Issue new shares	本期變動增減(+/-) Changes in current period (+ or -)			小計 Subtotal	2024年6月30日 30 Jun 2024
				送股 Share donation	公積金轉股 Reserved funds converted into shares	其他 Others		
有限售條件股份	Restricted shares							
一國有法人持股	- state-owned legal person shareholdings							
其中：重慶機電集團	Including: CQMEHG	1,924,225,189.00	-	-	-	-	1,924,225,189.00	
中信資產	CITIC Company	195,962,467.00	-	-	-	-	195,962,467.00	
渝富資本	Yufu company	232,132,514.00	-	-	-	-	232,132,514.00	
建工集團	CCEG	232,132,514.00	-	-	-	-	232,132,514.00	
有限售條件股份合計	Total restricted shares	<u>2,584,452,684.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,584,452,684.00</u>	
無限售條件股份	Non-restricted shares							
其中：境外上市H股	Including: Overseas listing H shares	1,100,187,470.00	-	-	-	-	1,100,187,470.00	
無限售條件股份合計	Total non-restricted shares	<u>1,100,187,470.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100,187,470.00</u>	
股份總額	Total	<u>3,684,640,154.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,684,640,154.00</u>	

45. 資本公積

45. Capital Reserve

項目	Items	2023年12月31日	本期增加	本期期減少	2024年6月30日
		31 Dec 2023	Increase in current period	Decrease in current period	30 Jun 2024
原制度資本公積轉入	The capital reserve of the original system is transferred	-15,166,711.00	-	-	-15,166,711.00
其他資本公積	Others Capital Reserve	96,115,784.14	190,720.78	-	96,306,504.92
合計	Total	<u>80,949,073.14</u>	<u>190,720.78</u>	<u>-</u>	<u>81,139,793.92</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

46. 其他綜合收益

46. Other Comprehensive Income

項目	Items	2023年12月31日	本期所得稅前 發生額	減：前期計入 其他綜合收益 轉當期損益 Minus: Other comprehensive income is included in the previous period and converted into profit or loss for the current period	本期發生額 Amount of this period		稅後歸屬於 少數股東	2024年6月30日
					減：所得稅費用	稅後歸屬於 母公司		
		31 Dec 2023	Amount incurred before income tax for the current period	Minus: Income tax expense	After tax attribution to the parent company	After tax attribution to minority shareholders	30 Jun 2024	
一、以後不能重分類進損益的其他 綜合收益	1. Other comprehensive income that cannot be reclassified into profit or loss in the future	68,772,460.12	-7,350,750.00	-	-1,837,687.50	-5,513,062.50	-	63,259,397.62
其中：重新計算設定受益計 劃淨負債和淨資產 的變動	Including: Recalculation of changes in net liabilities and net assets of the set benefit plan	256,942.12	-	-	-	-	-	256,942.12
其他權益工具投資公允價 值變動	Changes in fair value of other equity instrument investments	68,515,518.00	-7,350,750.00	-	-1,837,687.50	-5,513,062.50	-	63,002,455.50
二、以後將重分類進損益的其他綜 合收益	2. Other comprehensive income that will be reclassified into profit and loss in the future	-6,985,856.24	-10,046,917.53	-	231,592.50	-10,619,722.98	341,212.95	-17,605,579.22
其中：權益法下在被投資單 位以後將重分類進 損益的其他綜合收 益中享有的份額	Including: The share of other comprehensive income under the equity method that will be reclassified into profit or loss after the investee unit	616,639.00	-	-	-	-	-	616,639.00
外幣財務報表折算差額	Foreign currency financial statements translate the difference	-10,442,241.54	-11,590,867.53	-	-	-11,590,867.53	-	-22,033,109.07
現金流量套期有效部分	The effective portion of the cash flow hedge	2,839,746.30	1,543,950.00	-	231,592.50	971,144.55	341,212.95	3,810,890.85
其他綜合收益合計	Total other comprehensive income	61,786,603.88	-17,397,667.53	-	-1,606,095.00	-16,132,785.48	341,212.95	45,653,818.40

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

47. 盈餘公積

項目	Items	2023年12月31日 31 Dec 2023	本期增加 Increase in this period	本期期減少 Decrease in this period	2024年6月30日 30 Jun 2024
法定盈餘公積	Statutory surplus reserves	479,851,957.61	-	-	479,851,957.61
合計	Total	479,851,957.61	-	-	479,851,957.61

47. Surplus Reserves

48. 未分配利潤

項目	Items	2024年1-6月 Jan-Jun 2024	2023年度 2023
2023年12月31日未分配利潤 (調整前)	Undistributed profit at the beginning of the period (before adjustment)	3,404,126,480.53	3,220,571,231.28
加：會計政策變更調整比較 報表	Add: Accounting policy changes and adjustments	-	-
2024年1月1日未分配利潤 (調整後)	Undistributed profit at the beginning of the period (adjusted)	3,404,126,480.53	3,220,571,231.28
加：本期歸屬於母公司所有者的 淨利潤	Add: Net profit attributable to owners of the parent company for the period	270,105,651.74	303,626,849.13
減：提取法定盈餘公積	Less: Withdrawal of statutory surplus reserve	-	8,808,191.73
提取職工獎勵及福利基金	Withdrawal of employee incentive and welfare funds	-	724,203.53
應付普通股股利	Dividends payable on common stock	73,692,803.08	110,539,204.62
2024年6月30日未分配利潤	Undistributed profit at the end of the period	3,600,539,329.19	3,404,126,480.53

48. Undistributed profit

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

48. 未分配利潤(續)

註1：根據本集團2024年6月12日召開2023年度股東周年大會，會議審議並批准本集團2023年度利潤分配方案，即每股派發人民幣0.02元(含稅)，按照已發行股份3,684,640,154股計算，共計需派發股利人民幣73,692,803.08元。本集團已於2023年7月向各股東派發上述股利。

註2：根據財政部《金融企業準備金計提管理辦法》(財金[2012]20號)，本集團子公司重慶機電控股集團財務有限公司在提取資產減值準備的基礎上，設立一般風險準備用以彌補其尚未識別的與風險資產相關的潛在可能損失。該一般風險準備作為利潤分配處理，是所有權權益的組成部分，原則上應不低於風險資產年末餘額的1.5%。同時該辦法規定：金融企業一般準備餘額佔風險資產年末餘額的比例，難以一次性達到1.5%的，可以分年到位，原則上不得超過5年。年末餘額重慶機電控股集團財務有限公司一般風險準備提取的比例為1.5%(2023年：1.5%)。

期末本集團未分配利潤中包括子公司重慶機電控股集團財務有限公司計提一般風險準備金額為人民幣43,684,420.70元(2023年12月31日金額為人民幣43,684,420.70元)。

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

48. Undistributed profit (continued)

Note 1: According to the annual general meeting of the Group for the year 2023 held on 12 June 2024, the meeting considered and approved the Group's profit distribution plan for the year 2023, i.e., RMB0.02 (inclusive of tax) per share, which based on the 3,684,640,154 shares in issue, resulted in a total amount of RMB73,692,803.08 required to be distributed as dividend. The Group has paid the aforesaid dividends in July 2023 to each of the shareholders.

Note 2: According to the Measures for the Administration of Reserves and Provisions of Financial Enterprises issued by the Ministry of Finance (Finance [2012] No.20), Chongqing Mechanical and Electrical Holding Group Finance Co., Ltd., a subsidiary of the Group, sets up a general risk preparation on the basis of extracting the asset impairment provision to make up for the unidentified potential losses related to the risky assets. The general risk provision, as a profit distribution treatment, is a component part of the owner's equity, and in principle should not be less than 1.5% of the balance of the risky assets at the end of the year. At the same time, the measure stipulates that the proportion of the general reserve balance of financial enterprises in the year-end balance at the end of risky assets, which is difficult to reach 1.5% at one time, can be in place by year, in principle shall not exceed 5 years. The year-end balance of general risk preparation withdrawal of Chongqing Electromechanical Holding Group Finance Co., LTD. is 1.5% (2023:1.5%).

At the end of the year, the undistributed profits of the Group included the subsidiary Chongqing Electromechanical Holding Group Finance Co., Ltd. with general risk provision of RMB43,684,420.70 (Initial amount, RMB43,684,420.70).

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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五、合併財務報表主要項目註釋(續)

49. 營業收入、營業成本

(1) 營業收入和營業成本情況

項目	Items	2024年1-6月 Jan-Jun 2024		2023年1-6月 Jan-Jun 2023	
		收入 Revenue	成本 Cost	收入 Revenue	成本 Cost
主營業務	Main business	4,133,909,993.58	3,448,412,435.54	3,798,671,349.67	3,126,221,013.08
其他業務	Other business	66,190,696.69	30,350,043.41	61,386,016.18	25,803,279.20
利息	Interest	25,563,828.14	2,804,691.84	28,918,641.97	4,103,914.75
手續費及佣金	Transaction fees and commission income	3,702.59	73,441.71	2,075.47	82,798.62
合計	Total	4,225,668,221.00	3,481,640,612.50	3,888,978,083.29	3,156,211,005.65

註：利息收入和手續費及佣金收入均來源於財務公司業務；利息支出和手續費及佣金支出均來源於財務公司相關成本。

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

49. Operating Revenue & Operating Cost

(1) Operating revenue & operating cost

Note: Interest income and fee and commission income are derived from the business of the financial company; Interest expense and handling fees and commission expenses are derived from the costs associated with the finance company.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

49. 營業收入、營業成本(續)

(2) 合同產生的收入的情況

49. Operating Revenue & Operating Cost (continued)

(2) Income from contracts

合同分類	Classification of contract	高端智能裝備業務		清潔能源裝備業務	
		營業收入 Revenue	營業成本 Cost	營業收入 Revenue	營業成本 Cost
按經營地區分類	Classified by region	830,918,407.56	670,395,544.23	3,359,373,176.96	2,801,703,611.06
其中：中國大陸	Including: Mainland of China	734,153,981.44	609,112,602.97	3,320,430,487.49	2,729,314,500.45
其他地區	Others	96,764,426.12	61,282,941.26	38,942,689.47	72,389,110.61
按合同類型	Types of contracts	830,918,407.56	670,395,544.23	3,359,373,176.96	2,801,703,611.06
其中：設備銷售合同	Including: Equipment sales contract	775,213,086.60	647,744,066.16	2,315,786,022.97	1,891,841,602.16
服務合同	Service contract	27,664,126.98	6,875,598.87	39,897,519.30	29,389,682.84
材料銷售合同	Materials sales contract	28,041,193.98	15,775,879.20	1,003,689,634.69	880,472,326.06
按收入確認時間分類	Classified by time of revenue recognition	830,918,407.56	670,395,544.23	3,359,373,176.96	2,801,703,611.06
其中：在某一個時點轉讓	Including: Recognizes revenue at a point in time	830,918,407.56	670,395,544.23	3,359,373,176.96	2,801,703,611.06
在某一時段內提供	Provide during a certain period of time	-	-	-	-
按銷售渠道分類	Classified by sales channel	830,918,407.56	670,395,544.23	3,359,373,176.96	2,801,703,611.06
其中：直銷	Including: Direct sales	764,674,552.28	610,005,370.38	3,339,336,184.68	2,784,285,709.02
經銷	Distribution	66,243,855.28	60,390,173.85	20,008,250.12	17,400,336.30
網絡銷售	Internet sales	-	-	28,742.16	17,565.74

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

49. 營業收入、營業成本(續)

(2) 合同產生的收入的情況(續)

合同分類	Classification of contract	工業服務業務		本部		合計	
		營業收入	營業成本	營業收入	營業成本	營業收入	營業成本
		Revenue	Cost	Revenue	Cost	Revenue	Cost
按經營地區分類	Classified by region	34,761,906.30	9,541,457.21	614,730.18	-	4,225,668,221.00	3,481,640,612.50
其中：中國大陸	Including: Mainland of China	34,761,906.30	9,541,457.21	614,730.18	-	4,089,961,105.41	3,347,968,560.63
其他地區	Others	-	-	-	-	135,707,115.59	133,672,051.87
按合同類型	Types of contracts	34,761,906.30	9,541,457.21	614,730.18	-	4,225,668,221.00	3,481,640,612.50
其中：設備銷售合同	Including: Equipment sales contract	1,522,123.89	1,500,000.00	-	-	3,092,521,233.46	2,541,085,668.32
服務合同	Service contract	33,239,782.41	8,041,457.21	614,730.18	-	101,416,158.87	44,306,738.92
材料銷售合同	Materials sales contract	-	-	-	-	1,031,730,828.67	896,248,205.26
按收入確認時間分類	Classified by time of revenue recognition	34,761,906.30	9,541,457.21	614,730.18	-	4,225,668,221.00	3,481,640,612.50
其中：在某一個時點轉讓	Including: Recognizes revenue at a point in time	5,770,770.37	3,819,757.89	-	-	4,196,062,354.89	3,475,918,913.18
在某一時段內提供	Recognizes revenue over time	28,991,135.93	5,721,699.32	614,730.18	-	29,605,866.11	5,721,699.32
按銷售渠道分類	Classified by sales channel	34,761,906.30	9,541,457.21	614,730.18	-	4,225,668,221.00	3,481,640,612.50
其中：直銷	Including: Direct sales	34,761,906.30	9,541,457.21	614,730.18	-	4,139,387,373.44	3,403,832,536.61
經銷	Distribution	-	-	-	-	86,252,105.40	77,790,510.15
網絡銷售	Internet sales	-	-	-	-	28,742.16	17,565.74

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

49. Operating Revenue & Operating Cost (continued)

(2) Income from contracts (continued)

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

49. 營業收入、營業成本(續)

(3) 與履約義務相關的信息

本集團涉及履約義務的交易類型為銷售商品、提供服務和材料銷售，本集團在履行了合同中的履約義務，即在客戶取得相關商品或服務的控制權時，確認收入。

本報告期內，本集團對財務公司業務及部分機床業務合同按照準則規定判定為在某一時段內履行的履約義務合同，按照項目的履約進度確認收入，即按照項目的履約進度，本集團以實際發生的合同成本加上合同毛利確認為項目業務合同收入。

本集團銷售商品及設備履約時間在3-4天至2年左右，相關履約條款為根據客戶的類型，先預收部分投料款，產品完工後，在預收部分貨款後發貨。通常情況下產品交付承運人後產品控制權已轉移。

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

49. Operating Revenue & Operating Cost (continued)

(3) Information related to performance obligations

The Group's transactions involving performance obligations are in the form of the sale of goods, services and materials, and the Group has fulfilled its contractual obligations to recognize revenue when the customer acquires control of the relevant goods or services.

During this reporting period, the Group determines the performance obligations of the financial company's business and some machine tool business contracts to be fulfilled within a certain period of time in accordance with the standards. Revenue is recognized based on the performance progress of the project, that is, based on the performance progress of the project, the Group recognizes the actual contract costs incurred plus the contract gross profit as project business contract revenue.

The Group's sales of goods and equipment performance time is 3-4 days to about 2 years, the relevant performance terms are according to the type of customer, first receive part of the feeding payment, after the completion of the product, in advance receipt of part of the payment after delivery. Typically, control of the product has been transferred after it has been delivered to the carrier.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

49. 營業收入、營業成本(續)

(4) 與分攤至剩餘履約義務的交易價格相關的信息

本集團本年已簽訂合同但尚未履行或尚未履行完畢的履約義務所對應的收入金額為人民幣3,709,449,216.24元(其中已簽訂合同但尚未履行完畢的履約義務對應的收入金額為人民幣2,826,162,422.05元、已簽訂但尚未履約的履約義務對應收入金額為人民幣883,286,794.19元)。其中2,842,796,797.98元預計將於2024年度確認收入；866,652,418.26元預計將於2025年度確認收入。

(5) 合同中可變對價相關信息

無。

(6) 重大合同變更或重大交易價格調整

無。

(7) 屬於日常活動的試運行銷售的收入和成本

無。

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

49. Operating Revenue & Operating Cost (continued)

(4) Information about the transaction price allocated to the remaining performance obligations

The amount of revenue corresponding to the Group's performance obligations that have been signed but have not yet been performed or have not been fulfilled in the current period is RMB3,709,449,216.24 (of which the amount of income corresponding to the performance obligations that have been signed but not yet fulfilled is RMB2,826,162,422.05, and the corresponding income amount of the performance obligations that have been signed but not yet performed is RMB883,286,794.19). Among them, RMB2,842,796,797.98 is expected to be recognized as revenue in 2024; RMB866,652,418.26 is expected to be recognized as revenue in 2025.

(5) Information related to variable consideration in the contract

None.

(6) Significant contract changes or significant transaction price adjustments

None.

(7) Revenue and costs from trial operation sales that belong to daily activities (disclosure guidelines: if significant, disclose)

None.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

50. 税金及附加

50. Taxes and surcharges

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
城市維護建設稅	Urban maintenance and construction tax	4,850,102.45	6,681,763.82
教育費附加	Education surcharge	3,831,363.78	4,953,086.52
房產稅	Property tax	10,391,388.76	8,977,528.20
土地使用稅	Land use tax	6,945,169.11	7,874,952.85
印花稅	Stamp duty	5,537,056.43	2,904,341.54
土地增值稅	Land-value increment tax	1,535,098.91	—
其他	Others	209,631.87	270,811.45
合計	Total	33,299,811.31	31,662,484.38

51. 銷售費用

51. Selling and Distribution Expenses

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
職工薪酬	Employee Compensation	45,542,963.34	40,835,489.91
三包費用	Three guarantee fees	23,526,891.61	16,888,482.03
差旅費	Travel expenses	13,024,996.81	17,998,710.98
銷售服務費	Sales service fee	7,704,954.81	10,543,377.87
業務招待費	Business entertainment expenses	7,938,855.04	7,550,194.27
廣告及宣傳費	Advertising and publicity expenses	4,131,883.20	5,914,479.41
辦公費	Office expenses	1,887,677.26	1,349,592.17
財產保險費	Property insurance premium	3,847,486.21	34,139.41
勞務費	Labor costs	953,417.56	967,082.22
其他	Others	14,596,162.92	9,611,937.84
合計	Total	123,155,288.76	111,693,486.11

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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五、合併財務報表主要項目註釋(續)

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

52. 管理費用

52. Administrative expenses

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
職工薪酬	Employee Compensation	188,429,894.52	184,453,352.69
折舊費	Depreciation expenses	33,314,076.61	31,431,792.87
修理費	Repair costs	11,328,005.18	9,672,021.38
勞務費	Labor costs	10,972,746.69	10,378,720.64
辦公費用	Office expenses	11,089,284.95	6,086,172.52
無形資產攤銷	Amortization of intangible assets	9,787,481.94	16,461,819.52
諮詢費	Consulting fees	7,744,603.74	4,115,064.73
—其他服務費用	— Other service fees	4,594,832.95	3,054,586.38
—審計服務費用	— Audit service fees	2,820,507.26	767,259.61
—稅務服務費用	— Tax service fees	329,263.53	293,218.74
差旅費	Travel expenses	3,118,348.14	3,031,947.67
租賃費	Rental fees	2,471,245.44	3,423,757.38
其他	Others	42,518,199.90	39,680,541.67
合計	Total	320,773,887.11	308,735,191.07

53. 研發費用

53. Research and Development Expenses

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
材料費	Material costs	78,097,668.12	67,323,941.13
人工成本	Labor cost	81,020,569.06	78,256,831.17
無形資產攤銷	Amortization of intangible assets	6,965,741.44	3,929,391.46
折舊費	Depreciation expenses	5,485,650.88	5,114,031.05
辦公費	Office expenses	2,364,808.90	3,124,401.07
諮詢費	Consulting fees	731,363.73	1,529,159.26
試製費	Power cost	7,957,588.84	5,645,515.29
其他	Others	14,375,464.00	15,547,519.28
合計	Total	196,998,854.97	180,470,789.71

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

54. 財務費用

54. Financial Expenses

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
利息費用	Net interest income and expenditure	40,627,611.07	41,898,083.64
減：利息收入	Less: Interest income	8,623,367.87	13,226,858.88
加：匯兌損失	Add: Exchange loss	519,656.18	-12,983,699.04
加：票據貼現支出	Add: Bill discount expenses	9,175,377.55	6,846,666.99
加：其他支出	Add: Other expenses	3,633,009.79	3,184,704.23
加：租賃負債攤銷	Add: Amortization of lease liabilities	230,362.75	150,319.44
合計	Total	45,562,649.47	25,869,216.38

55. 其他收益

55. Other Income

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
政府補貼	Government subsidies	74,891,627.97	29,082,020.05
增值稅加計抵扣及減免	Value added tax deduction and exemption	13,219,743.67	-
其他	Others	813,074.29	393,952.57
合計	Total	88,924,445.93	29,475,972.62

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

56. 投資收益

56. Investment Income

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
權益法核算的長期股權投資 收益	Income from long-term equity investments accounted for by the equity method	285,368,786.74	177,808,915.47
債務重組收益	Gain or loss on debt restructuring	-3,838,657.47	3,115,337.23
其他權益工具投資分紅	Dividends on investments in other equity instruments	—	980,100.00
處置交易性金融資產產生的 投資收益	Investment income arising from the disposal of trading financial assets	211,607.06	119,552.12
其他	Others	—	-260,290.27
合計	Total	281,741,736.33	181,763,614.55

57. 公允價值變動損益

57. Gain arising from the changes in fair value

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
產生公允價值變動的 金融資產	Financial assets at fair value through profit or loss	5,997,041.06	159,297.94
合計	Total	5,997,041.06	159,297.94

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

58. 信用減值損失

58. Impairment loss of credit

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
存放同業款項	Deposit inter-bank payments	2,400,748.93	-281,261.78
應收票據壞賬準備	Bad debt provision for note receivable	524,440.48	1,203,856.26
應收賬款壞賬準備	Bad debt provision for accounts receivable	-12,464,615.44	-38,445,099.00
應收款項融資減值準備	Provision for impairment of accounts receivable financing	278,469.80	996,401.54
其他應收款壞賬準備	Bad debt provision for other receivables	1,955,997.02	200,467.00
發放貸款及墊款壞賬準備	Provision for bad debts in loans and advances issued	4,441,540.69	8,639,866.06
信貸承諾	Credit commitment	424,492.91	-136,620.42
合計	Total	-2,438,925.61	-27,822,390.34

59. 資產減值損失

59. Impairment losses of assets

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
存貨跌價準備	Impairment loss on inventory	-15,451,368.65	4,693,556.16
合同資產壞賬準備	Provision for bad debts of contract assets	-13,681,553.35	-5,784,908.77
固定資產減值準備	Fixed assets depreciation reserves	-508.90	-
在建工程減值準備	Impairment provision of projects under construction	-0.04	-1,280,396.20
其他非流動資產減值準備	Provision for impairment of other non current assets	22,315,079.55	-22,191,540.24
商譽減值準備	Provision for impairment of goodwill	-	-15,950,513.98
預付帳款減值準備	Provision for impairment of prepaid accounts	-487,896.36	-4,914,096.33
合計	Total	-7,306,247.75	-45,427,899.36

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

60. 資產處置收益

60. Gains on disposals of assets

項目	Items	2024年1-6月	2023年1-6月	計入本年 非經常性 損益的金額 Amount recorded in extraordinary profit and loss
		Jan-Jun 2024	Jan-Jun 2023	
未劃分為持有待售的 非流動資產處置收益	Disposal income of non current assets not classified as held for sale	-59,400,276.22	23,953,462.92	-59,400,276.22
其中：環保搬遷損益 (損失以「-」 數列示)	Including: Loss from environmental relocation (Loss listed with "-")	-61,681,249.92	20,893,485.54	-61,681,249.92
固定資產處置收益	Income from disposal of fixed assets	2,463,320.83	2,995,925.44	2,463,320.83
使用權資產處置收益	Income from disposal of right of use assets	-182,347.13	64,051.94	-182,347.13
合計	Total	-59,400,276.22	23,953,462.92	-59,400,276.22

61. 營業外收入

61. Non-operating income

項目	Items	2024年1-6月	2023年1-6月	計入本年 非經常性 損益的金額 Amount recorded in extraordinary profit and loss
		Jan-Jun 2024	Jan-Jun 2023	
非流動資產報廢利得	Gains from scrapping non current assets	-	134,000.00	-
罰款收入、違約金及 賠償金等	Penalty income, penalty and compensation, etc	1,109,153.49	2,455,974.58	1,109,153.49
無法支付的應付款	Unpaid payables	1,107,706.78	452,000.26	1,107,706.78
政府補助	Government grants	-	19,500.00	-
其他	Others	7,040,884.05	329,452.24	7,040,884.05
合計	Total	9,257,744.32	3,390,927.08	9,257,744.32

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

62. 營業外支出

62. Non-operating expenses

項目	Items	2024年1-6月	2023年1-6月	計入本期 非經常性 損益的金額
		Jan-Jun 2024	Jan-Jun 2023	Amount recorded in extraordinary profit and loss
罰款及滯納金支出	Penalty and overdue surcharge	2,658,778.45	720,266.93	2,658,778.45
非流動資產毀損報廢 損失	Loss from damage and scrapping of non-current assets	108,293.38	74,708.97	108,293.38
公益性捐贈支出	Donation for Public welfare	-	-	-
違約金及賠償款	Penalty and compensation for breach of contract	135,908.99	18,867.92	135,908.99
其他	Others	-	271,017.00	-
合計	Total	2,902,980.82	1,084,860.82	2,902,980.82

63. 所得稅費用

63. Income tax expense

(1) 所得稅費用

(1) Income tax expense

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
按稅法及相關規定計算的 當期所得稅	Current income tax calculated according to tax law and provision	43,503,628.10	31,933,093.69
遞延所得稅費用	Deferred income tax	4,502,941.45	3,996,630.36
合計	Total	48,006,569.55	35,929,724.05

註：本集團於本期在境外無應納企業
所得稅收入(上期：無)，無境外
企業所得稅。

Note: The Group has no overseas corporate income tax
payable during the period (previous period: none),
and there is no overseas corporate income tax.

64. 其他綜合收益

詳見本附註「五、46其他綜合收益」相關
內容。

64. Other comprehensive income

Please refer to V.46 Other comprehensive income for
details.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

65. 合併現金流量表補充資料

(1) 現金流量表補充資料

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
1. 將淨利潤調節為經營活動現金流量	1. Reconciliation of net profit to cash flows from operating activities		
淨利潤	Net profit	290,103,084.57	202,814,310.53
加：資產減值準備	Add: Provisions for asset impairment	7,306,247.75	27,822,390.34
加：信用減值準備	Add: Impairment loss on credit	2,438,925.61	45,427,899.36
固定資產折舊	Depreciation of PP&E	135,128,212.40	122,347,860.70
無形資產攤銷	Amortization of intangible assets	29,882,200.40	24,380,540.93
長期待攤費用攤銷	Amortization of long-term deferred expenses	24,117,034.41	22,179,657.74
處置固定資產、無形資產和其他長期資產的損失(收益以「-」填列)	Losses on disposal of property, plant and equipment, intangible assets and other long-term assets (gain listed as "-")	59,400,276.22	-23,953,462.92
固定資產報廢損失(收益以「-」填列)	Losses on retirement of property, plant and equipment (gain listed as "-")	108,293.38	-59,291.03
公允價值變動損益(收益以「-」填列)	Gains or losses on changes in fair value (gain listed as "-")	-5,997,041.06	-159,297.94
財務費用(收益以「-」填列)	Financing expenses (gain listed as "-")	40,639,893.82	42,835,343.51
投資損失(收益以「-」填列)	Investment losses (gain listed as "-")	-281,741,736.33	-181,763,614.55
遞延所得稅資產的減少(增加以「-」填列)	Decrease in deferred tax assets (increase listed as "-")	-1,957,388.32	-10,163,219.67
遞延所得稅負債的增加(減少以「-」填列)	Increase in deferred tax liabilities (decrease listed as "-")	6,460,329.77	14,159,850.03
遞延收益的增加(減少以「-」填列)	Increase in deferred revenue (decrease listed as "-")	-1,507,887.89	-12,570,853.28
存貨的減少(增加以「-」填列)	Decrease in inventories (increase listed as "-")	41,900,853.49	-225,272,261.73
合同資產的減少(增加以「-」填列)	Decrease in contractual assets (increase listed as "-")	-107,184,290.40	-95,815,482.14
經營性應收項目的減少(增加以「-」填列)	Decrease in operating receivables (increase listed as "-")	-633,501,360.92	344,656,531.79
經營性應付項目的增加(減少以「-」填列)	Increase in operating payables (decrease listed as "-")	146,798,606.26	-452,277,697.57
合同負債的增加(減少以「-」填列)	Increase in Contractual liabilities (decrease listed as "-")	-4,453,959.25	178,731,034.34
其他	Others	-	-
經營活動產生的現金流量淨額	Net cash flows from operating activities	-252,059,706.09	23,320,238.44
2. 不涉及現金收支的重大投資和籌資活動	2. Significant non-cash investing and financing activities:		
債務轉為資本	Debt converted 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	Leased fixed assets through financing	-	-
3. 現金及現金等價物淨變動情況	3. Changes in cash and cash equivalents:		
現金的期末餘額	Ending balance of cash	1,377,377,001.68	2,017,712,501.59
減：現金的期初餘額	Less: Beginning balance of cash	1,781,163,417.65	2,060,065,586.94
加：現金等價物的期末餘額	Add: Ending balance of cash equivalents	-	300,000,000.00
減：現金等價物的期初餘額	Less: Beginning balance of cash equivalents	400,000,000.00	100,000,000.00
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	-803,786,415.97	2,017,712,501.59

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

65. Supplementary information to the consolidated cash flow statement

(1) Supplementary information to the cash flow statement

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
1. 將淨利潤調節為經營活動現金流量	1. Reconciliation of net profit to cash flows from operating activities		
淨利潤	Net profit	290,103,084.57	202,814,310.53
加：資產減值準備	Add: Provisions for asset impairment	7,306,247.75	27,822,390.34
加：信用減值準備	Add: Impairment loss on credit	2,438,925.61	45,427,899.36
固定資產折舊	Depreciation of PP&E	135,128,212.40	122,347,860.70
無形資產攤銷	Amortization of intangible assets	29,882,200.40	24,380,540.93
長期待攤費用攤銷	Amortization of long-term deferred expenses	24,117,034.41	22,179,657.74
處置固定資產、無形資產和其他長期資產的損失(收益以「-」填列)	Losses on disposal of property, plant and equipment, intangible assets and other long-term assets (gain listed as "-")	59,400,276.22	-23,953,462.92
固定資產報廢損失(收益以「-」填列)	Losses on retirement of property, plant and equipment (gain listed as "-")	108,293.38	-59,291.03
公允價值變動損益(收益以「-」填列)	Gains or losses on changes in fair value (gain listed as "-")	-5,997,041.06	-159,297.94
財務費用(收益以「-」填列)	Financing expenses (gain listed as "-")	40,639,893.82	42,835,343.51
投資損失(收益以「-」填列)	Investment losses (gain listed as "-")	-281,741,736.33	-181,763,614.55
遞延所得稅資產的減少(增加以「-」填列)	Decrease in deferred tax assets (increase listed as "-")	-1,957,388.32	-10,163,219.67
遞延所得稅負債的增加(減少以「-」填列)	Increase in deferred tax liabilities (decrease listed as "-")	6,460,329.77	14,159,850.03
遞延收益的增加(減少以「-」填列)	Increase in deferred revenue (decrease listed as "-")	-1,507,887.89	-12,570,853.28
存貨的減少(增加以「-」填列)	Decrease in inventories (increase listed as "-")	41,900,853.49	-225,272,261.73
合同資產的減少(增加以「-」填列)	Decrease in contractual assets (increase listed as "-")	-107,184,290.40	-95,815,482.14
經營性應收項目的減少(增加以「-」填列)	Decrease in operating receivables (increase listed as "-")	-633,501,360.92	344,656,531.79
經營性應付項目的增加(減少以「-」填列)	Increase in operating payables (decrease listed as "-")	146,798,606.26	-452,277,697.57
合同負債的增加(減少以「-」填列)	Increase in Contractual liabilities (decrease listed as "-")	-4,453,959.25	178,731,034.34
其他	Others	-	-
經營活動產生的現金流量淨額	Net cash flows from operating activities	-252,059,706.09	23,320,238.44
2. 不涉及現金收支的重大投資和籌資活動	2. Significant non-cash investing and financing activities:		
債務轉為資本	Debt converted 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	Leased fixed assets through financing	-	-
3. 現金及現金等價物淨變動情況	3. Changes in cash and cash equivalents:		
現金的期末餘額	Ending balance of cash	1,377,377,001.68	2,017,712,501.59
減：現金的期初餘額	Less: Beginning balance of cash	1,781,163,417.65	2,060,065,586.94
加：現金等價物的期末餘額	Add: Ending balance of cash equivalents	-	300,000,000.00
減：現金等價物的期初餘額	Less: Beginning balance of cash equivalents	400,000,000.00	100,000,000.00
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	-803,786,415.97	2,017,712,501.59

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

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

65. 合併現金流量表補充資料(續)

65. Supplementary information to the consolidated cash flow
statement (continued)

- (2) 本期支付的取得子公司的現金淨額
無。
- (3) 本期收到的處置子公司的現金淨額
無。
- (4) 現金和現金等價物

- (2) Net cash paid for acquiring subsidiaries in this period
None.
- (3) Net cash received from disposal of subsidiaries in this period
None.
- (4) Cash and cash equivalents

項目	Items	2024年6月30日 Jan-Jun 2024	2023年12月31日 31 Dec 2023
現金	Cash	1,377,377,001.68	1,781,163,417.65
其中：庫存現金	Including: Cash in hand	176,352.38	183,669.08
可隨時用於支付的銀行存款	Bank deposits available for use on demand	1,371,643,688.53	1,775,319,994.04
可隨時用於支付的其他貨幣資金	Other monetary funds available for use on demand	5,556,960.77	5,659,754.53
現金等價物	Cash equivalents	—	400,000,000.00
其中：原三個月內到期的買入返售金融資產	Including: Financial assets for resale due within three months	—	400,000,000.00
年末現金和現金等價物餘額	Ending balance of cash and cash equivalents	1,377,377,001.68	2,181,163,417.65
其中：母公司或集團內子公司使用受限制的現金和現金等價物	Including: Restricted cash and cash equivalent in parent company or subsidiaries of the Company	4,207,050.00	2,035,000.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

65. 合併現金流量表補充資料(續)

(5) 使用範圍受限但仍屬於現金及現金等價物列示的情況

項目	Items	2024年6月30日 Jan-Jun 2024	2023年12月31日 31 Dec 2023	屬於現金及現金等價物的理由 Reasons for belonging to cash and cash equivalents
保障性租賃住房撥款	Funding for affordable rental housing	4,207,050.00	2,035,000.00	具有專用用途 Dedicated use
合計	Total	4,207,050.00	2,035,000.00	-

(6) 不屬於現金及現金等價物的貨幣資金

項目	Items	2024年6月30日 Jan-Jun 2024	2023年12月31日 31 Dec 2023	不屬於現金及現金等價物的理由 Reasons for belonging to cash and cash equivalents
銀行承兌匯票保證金	Bank acceptance bill deposit	163,919,639.85	228,250,377.34	使用受限 Restricted use
保函保證金	Guarantee deposit	141,984,112.92	156,871,941.72	使用受限 Restricted use
法定準備金	Statutory reserve	124,175,179.87	150,233,495.74	使用受限 Restricted use
定期存款質押	Fixed deposit pledge	165,826,955.23		使用受限 Restricted use
訴訟凍結	Litigation freeze	442,550.72		使用受限 Restricted use
信用證保證金	Letter of credit deposit	9,284,774.84	388,800.49	使用受限 Restricted use
合計	Total	605,633,213.43	535,744,615.29	

註：上述貨幣資金包含在附註五.1其他貨幣資金中，其他貨幣資金還包括財務公司超額存款準備金等款項。

Note: The above-mentioned monetary funds are included in Note V.1 Other monetary funds, which also include funds such as excess deposit reserves of financial companies.

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

65. Supplementary information to the consolidated cash flow statement (continued)

(5) Restricted but still classified as cash and cash equivalents

(6) Monetary funds that do not belong to cash and cash equivalents

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

五、合併財務報表主要項目註釋(續)

66. 股東權益變動表項目

無。

67. 外幣貨幣性項目

(1) 外幣貨幣性項目

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

66. Items in the Statement of Changes in Shareholders'
Equity

None.

67. Foreign currency monetary items

(1) Foreign currency monetary items

項目	Items	2024年6月30日 30 Jun 2024		
		外幣餘額 Foreign currency balance	折算匯率 Exchange rate	人民幣餘額 CNY balance
庫存現金	Cash in hand			23,150.08
英鎊	GBP	2,560.00	9.0430	23,150.08
銀行存款	Cash at bank			78,321,921.37
美元	USD	117,133.71	7.1268	834,788.56
港幣	HKD	87,551.16	0.9127	79,906.19
英鎊	GBP	8,559,905.63	9.0430	77,407,226.62
應收賬款	Accounts receivable			34,624,590.24
美元	USD	835,305.93	7.1268	5,953,058.27
英鎊	GBP	3,170,577.46	9.0430	28,671,531.97
其他應收款	Other receivables			4,333,828.54
英鎊	GBP	479,246.77	9.0430	4,333,828.54
短期借款	Short-term loans			150,120,647.09
英鎊	GBP	8,483,313.84	9.0430	76,714,607.09
美元	USD	10,300,000.00	7.1268	73,406,040.00
應付帳款	Accounts payable			42,862,603.30
美元	USD	37,395.31	7.1268	266,508.91
英鎊	GBP	4,710,394.16	9.0430	42,596,094.39
其他應付款	Other payables			665,793.14
英鎊	GBP	73,625.25	9.0430	665,793.14
一年內到期的 非流動負債	Non current liabilities due within one year			190,800,714.98
英鎊	GBP	21,099,271.81	9.0430	190,800,714.98

68. 其他

無。

68. Others

None.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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六、研發支出

VI. R&D EXPENSES

項目	Items	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
費用化研發支出(註)	Expensed R&D expenses (Note)	196,998,854.97	180,470,789.71
資本化研發支出	Capitalized R&D expenses	1,995,750.94	2,444,808.76
合計	Total	198,994,605.91	182,915,598.47

註：本集團研發支出明細詳見附註五、53。

Note: The R&D expenditure details of the Group are detailed in Note V, 53.

七、合併範圍的變化

VII. CHANGES IN CONSOLIDATION SCOPE

1. 本集團本期無非同一控制下企業合併
 2. 本集團本期無同一控制下企業合併
 3. 本集團本期無同一控制下發生的吸收合併
 4. 本集團本期無其他原因的合併範圍變動
1. No business combination not under common control in the current period.
 2. No business combination under common control in the current period.
 3. No absorption combination under common control in the current period.
 4. No other reasons for changes in the consolidation scope of this group in the current period.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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八、在其他主體中的權益

VIII. INTERESTS IN OTHER ENTITIES

1. 在子公司中的權益

1. Interests in Subsidiaries

(1) 企業集團的構成

(1) Group structure

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%)		
							直接 Direct	間接 Indirect	取得方式 Acquisition method
1	重慶卡福汽車制動轉向系統有限公司 Chongqing CAFF Automotive Braking & Steering System Co., Ltd. ("CAFF")	有限責任公司(法人獨資) (sole legal person)	重慶渝北區 Yubei district, Chongqing	重慶渝北區 Yubei district, Chongqing	製造、銷售、研發汽車零部件 Manufacturing, sale and R&D of vehicle parts and components	23,280.00	100	-	投資 Invest
2	重慶機電智能製造有限公司 Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.	有限責任公司(法人獨資) (外商投資企業投資) (wholly owned by a legal person) (investment by a foreign-invested enterprise)	重慶南岸區 Nan'an district, Chongqing	重慶市南岸區 Nan'an district, Chongqing	設計、製造、銷售工業機器人、智能化設備等 Design, manufacture and sale of industrial robots, intelligent equipment, etc.	16,161.04	100	-	同一控制下的企業合併 Business combinations under common control
2.1	重慶盟訊電子科技有限公司 Chongqing Mengxun Electronic Technology Co., Ltd.	有限責任公司(中外合資) Limited liability company (Sino-foreign joint venture)	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	加工電子產品 Processing Electronic Products	5,431.24	-	66.26	同一控制下的企業合併 Business combinations under common control
2.2	重慶機電增材製造有限公司 Chongqing Mechanical and Electrical Additive Manufacturing Co., Ltd.	有限責任公司 Limited liability company	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	增材製造設備、激光成套設備、機械設備和檢測設備的開發、生產及租賃等 Development, production, and leasing of additive manufacturing equipment, complete sets of laser equipment, machinery and testing equipment	5,000.00	-	76	投資 Invest

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%)		
							直接 Direct	間接 Indirect	取得方式 Acquisition method
3	重慶機床(集團)有限責任公司 Chongqing Machine Tools (Group) Co., Ltd.	有限責任公司(法人獨資) Limited liability company (sole legal person)	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	齒輪加工機床、車床研發、製造與銷售 R&D, Manufacturing and Sales of Gear Processing Machine Tools and Lathes	59,424.13	100	-	投資 Invest
3.1	重慶世瑪德智能製造有限公司(註1) Chongqing Sino-Germany Smart Factory Solutions Co., Ltd.(Note 1)	有限責任公司(中外合資) Limited liability company (Sino-foreign joint venture)	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	自動化、智能化設備及配件的生產和銷售 Automation, intelligent equipment and accessories production and sales	10,000.00	-	40	投資 Invest
3.2	新疆福保田採棉服務有限公司 Fu Baotian Cotton picking services Co., Ltd.	其他有限責任公司 Other limited liability companies	新疆塔城地區 Tacheng district, Xinjiang	新疆塔城地區 Tacheng district, Xinjiang	棉花機械化採摘服務、採棉機及零配件的銷售、維修 Mechanized picking services for cotton; Cotton machinery and spare parts sales, maintenance	500	-	51	投資 Invest
3.3	重慶工具廠有限責任公司 Chongqing Tool Factory Co., Ltd.	有限責任公司(法人獨資) Limited Liability Company (Wholly State-owned)	重慶江津區 Jiangjin district, Chongqing	重慶江津區 Jiangjin district, Chongqing	切削工具 Cutting tool	5,500.00	-	100	投資 Invest
3.4	重慶霍洛伊德精密螺桿製造有限公司 Chongqing Holroyd Precision Rotors Manufacturing Co., Ltd.	有限責任公司(中外合資) Limited liability company (Sino-foreign joint venture)	重慶市南岸區 Nan'an district, Chongqing	重慶市南岸區 Nan'an district, Chongqing	精密螺桿的設計、製造、銷售 Precision screw design, manufacturing, marketing	4,000.00	-	100	投資 Invest
4	(PTG)Limited Precision Technologies Group (PTG) Limited.	有限責任公司 limited liability company	英國 United Kingdom	英國 United Kingdom	殼公司 Shell company	2,000萬英鎊 GBP 20 million	100	-	非同一控制下的合併 Business combination not under common control
4.1	Precision Components Ltd. (精密零部件) Precision Components Ltd.	有限責任公司 limited liability company	英國 United Kingdom	英國 United Kingdom	螺桿和各種複雜零部件 Screw and various complex parts	1英鎊 GBP 1	-	100	非同一控制下的合併 Business combination not under common control
4.2	Milnrow Investments Ltd. (米羅威投資) Milnrow Investments Ltd.	有限責任公司 limited liability company	英國 United Kingdom	英國 United Kingdom	物業持有 Leasing of properties	198英鎊 GBP 198	-	100	非同一控制下的合併 Business combination not under common control

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%)		取得方式 Acquisition method
							直接 Direct	間接 Indirect	
4.3	PTG Deutschland GmbH (PTG德國)	有限責任公司	德國	德國	機床生產與銷售	2.5萬歐元	-	100	非同一下控制下的合併
	PTG Deutschland GmbH	limited liability company	Germany	Germany	Machine Tool Production and Sales	EUR25,000	-	100.00	Business combination not under common control
4.4	PTG Investment Development Company Ltd. (PTG香港)	有限責任公司	香港	香港	機械和原材料貿易	60萬港元	-	100	投資
	PTG Investment Development Company Ltd.	limited liability company	Hong Kong	Hong Kong	Trade in machinery and raw materials	HKD 600,000	-	100.00	Invest
4.5	Holroyd Precision Limited (「HPL」英國)	有限責任公司	英國	英國	機床製造	100英鎊	-	100	非同一下控制下的合併
	Holroyd Precision Limited	limited liability company	United Kingdom	United Kingdom	Manufacturing of machine tools	GBP 100	-	100.00	Business combination not under common control
4.6	精密技術集團公司(美國)有限公司(US Holding美國)	有限責任公司	英國	英國	為美國工廠設的一級SPV	1英鎊	-	100	投資
	Precision Technologies Group (US) Limited (US Holding)	limited liability company	United Kingdom	United Kingdom	First class SPV built for American plant	GBP 1	-	100.00	Invest
4.6.1	Precision Technologies Group Inc (PTG美國)	有限責任公司	美國	美國	為美國工廠設的二級SPV	1,000美元	-	100	投資
	Precision Technologies Group Inc (PTG US)	limited liability company	The United States	The United States	Second class SPV built for American plant	USD 1,000	-	100.00	Invest
4.6.1.1	霍諾伊德精密螺絲杆公司(「USHPR」美國)	有限責任公司	美國	美國	螺絲杆製造	1美元	-	100	投資
	Holroyd Precision Screw and Rotors Company (US HPR)	limited liability company	The United States	The United States	Manufacturing of screws	USD 1	-	100.00	Invest
5	重慶水輪機廠有限責任公司	有限責任公司(法人獨資)	重慶市江津區	重慶市江津區	設計、開發、製造水輪機、調速器及輔助裝置	14,709.71	100	-	投資
	Chongqing Water Turbine Works Co., Ltd.	Limited liability company (sole legal person)	Jiangjin district, Chongqing	Jiangjin district, Chongqing	Design, Development and Manufacture of Turbines, Governors and Auxiliary Devices	14,709.71	100.00	-	Invest
6	重慶鴿牌電纜有限公司	有限責任公司	重慶市渝北區	重慶市渝北區	電纜電纜生產銷售	32,800.00	74	-	投資
	Chongqing Pigeon Electric Wire And Cable Co., Ltd.	Limited liability company	Yubei district, Chongqing	Yubei district, Chongqing	Manufacture electric wires and cables	32,800.00	74.00	-	Invest
6.1	重慶鴿牌電瓷有限公司	有限責任公司(法人獨資)	重慶市長壽區	重慶市長壽區	高壓線電瓷	5,300.00	-	100	投資
	Chongqing Pigeon Electric Porcelain Co., Ltd.	Limited liability company (sole legal person)	Changshou district, Chongqing	Changshou district, Chongqing	Manufacture electrical porcelain	5,300.00	-	100.00	Invest
6.2	重慶鴿牌電工材料有限公司(註2)	有限責任公司	重慶市長壽區	重慶市長壽區	PPR/PPC管材	680	-	50	投資
	Chongqing Pigeon Electric Materials Co., Ltd. (note 2)	Limited liability company	Changshou district, Chongqing	Changshou district, Chongqing	PPR/PPC tubular product	680.00	-	50.00	Invest

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB' 0000)	持股比例(%) Shareholding (%)		
							直接 Direct	間接 Indirect	取得方式 Acquisition method
7	重慶通用工業(集團)有限責任公司 Chongqing General Industry (Group) Co., Ltd.	有限責任公司(法人獨資) (sole legal person)	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	生產風機冷機等 Production of fan coolers, etc.	51,509.01	100	-	投資 Invest
7.1	重慶重通透平技術股份有限公司 Chongqing Chongtong Turbine Technology Co., Ltd.	股份有限公司 Company limited by shares	重慶南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	透平機械產品檢測、設備和系統維修改造 Turbo mechanical product testing, equipment and system maintenance and transformation	3,000.00	-	66.67	投資 Invest
7.2	重慶順昌通用電器有限責任公司 Chongqing Shunchang General Electrical Equipment Co., Ltd.	有限責任公司(法人獨資) (sole legal person)	重慶市南岸區 Nan'an district, Chongqing	重慶南岸區 Nan'an district, Chongqing	網絡產品、環保產品和輸氣產品的銷售 Network products, environmental products and gas products sales	100	-	100	投資 Invest
8	重慶成飛新材料股份有限公司 Chongqing Chengfei New Material Co., Ltd.	其他股份有限公司(非上市) Other corporations (unlisted)	重慶市南岸區 Nan'an district, Chongqing	重慶市南岸區 Nan'an district, Chongqing	風力發電機組葉片 Manufacturing of wind-power equipment	89,250.6235	97.05	-	非同一控制下的合併 Business Combination not under Common Control
8.1	重慶重通成飛新材料有限公司 Chongqing Chongtong Chengfei New Material Co., Ltd.	有限責任公司(法人獨資) (sole legal person)	重慶市江津區 Jiangjin district, Chongqing	重慶市江津區 Jiangjin district, Chongqing	風力發電機組葉片 Manufacturing of wind-power equipment	5,000.00	-	100	投資 Invest
8.2	甘肅重通成飛新材料有限公司 Gansu Chongtong Chengfei New Material Co., Ltd.	有限責任公司(非自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	甘肅省武威市 Gansu province	甘肅省武威市 Gansu province	風力發電機組葉片 Manufacturing of wind-power equipment	5,000.00	-	100	投資 Invest
8.3	重通成飛風電設備江蘇有限公司 Chongtong Chengfei Wind Power Equipment Jiangsu Co., Ltd.	有限責任公司(非自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	江蘇省如東經濟開發區 Jiangsu	江蘇省如東經濟開發區 Jiangsu	風力發電機組葉片 Manufacturing of wind-power equipment	10,000.00	-	100	投資 Invest

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB'0000)	持股比例(%) Shareholding (%)		
							直接 Direct	間接 Indirect	取得方式 Acquisition method
8.4	錫林浩特晨飛風電設備有限公司 Xilinhaote Chenfei Wind-Power Equipment Co., Ltd.	有限責任公司(自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	內蒙古錫林浩特市 Xilin, Neimeng	內蒙古錫林浩特市 Xilin, Neimeng	網絡產品、環保產品和輸氣產品的銷售 Network products, environmental products and gas products sales	5,000.00	-	100	非同一控制下的合併 Business Combination not under Common Control
8.5	新疆成飛新材料有限公司 Xinjiang Chengfei New Material Co., LTD	有限責任公司(非自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	新疆昌吉回族自治州昌吉市 Changji, Xinjiang	新疆昌吉回族自治州昌吉市 Changji, Xinjiang	電氣機械和器材製造業 Manufacturing of wind-power equipment	5,000.00	-	100.00	投資 Invest
8.6	吉林成飛新材料有限公司 Jilin Chengfei New Materials Co., Ltd	有限責任公司(非自然人投資或控股的法人獨資) Limited Liability Company (Wholly-owned legal person invested or controlled by a non-natural person)	吉林省白城市大安市 Da'an City, Baicheng City, Jilin Province	吉林省白城市大安市 Da'an City, Baicheng City, Jilin Province	電力、熱力生產和供應業 Electricity, heat production and supply industry	10,815.00	-	100	投資 Invest
9	重慶水泵廠有限責任公司 Chongqing Pump Industry Co., Ltd.	有限責任公司(法人獨資) Limited liability company (sole legal person)	重慶市沙坪壩區 Shapingba district, Chongqing	重慶市沙坪壩區 Shapingba district, Chongqing	工業泵及零部件、壓力容器的設計和製造 Design and Manufacture of Industrial Pumps and Parts and Pressure Vessels	19,641.15	100	-	投資 Invest
10	重慶氣體壓縮機廠有限責任公司 Chongqing Gas Compressor Factory Co., Ltd.	有限責任公司 Limited liability company	重慶市南岸區 Shapingba district, Chongqing	重慶市南岸區 Shapingba district, Chongqing	製造氣體壓縮機及零部件 Manufacturing of Gas Compressors and Components	18,721.39	100	-	投資 Invest

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

級次 No.	子公司名稱 Name of subsidiaries	企業法人類別 Business category	主要經營地 Major business location	註冊地 Place of registration	業務性質 Nature of business	註冊資本(萬元) Registered capital (RMB' 0000)	持股比例(%) Shareholding (%)		取得方式 Acquisition method
							直接 Direct	間接 Indirect	
11	重慶工業賦能創新中心有限公司 Chongqing Industrial Enabling Innovation Center Co., Ltd.	有限責任公司(法人獨資) (外商投資企業投資) Limited liability company (wholly owned by a legal person) (investment by a foreign-invested enterprise)	重慶北部新區 Northern new district, Chongqing	重慶北部新區 Northern new district, Chongqing	機電裝備技術研發諮詢 Consultation on Research and Development of Mechanical and Electrical Equipment Technology	3,000.00	100	-	同一控制下的企業合併 Business combinations under common control
12	重慶盛普物資有限公司 Chongqing Shengpu Materials Co., Ltd.	有限責任公司(法人獨資) (外商投資企業投資) Limited liability company (wholly owned by a legal person) (investment by a foreign-invested enterprise)	重慶北部新區 Northern new district, Chongqing	重慶北部新區 Northern new district, Chongqing	銷售鋼材等貿易業務 Sales of steel and other trade business	2,140.50	100	-	投資 Invest
13	重慶機電控股集團財務有限公司 Chongqing Machinery and Electronics Holding Group Finance Company Limited ("CMEFC")	有限責任公司 Limited liability company	重慶北部新區 Northern new district, Chongqing	重慶北部新區 Northern new district, Chongqing	為成員單位提供財務和融資服務 Providing financial and financing services to member units	100,000.00	70	-	投資 Invest

註：公司持有其他主體半數或以下表決權但仍控制被投資主體說明

Note: Explanation of the company holding half or less of the voting rights of other entities but still controlling the invested entity.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益(續)

1. Interests in Subsidiaries (continued)

(1) 企業集團的構成(續)

(1) Group structure (continued)

本公司之二級子公司重慶機床(集團)有限責任公司持有重慶世瑪德智能製造有限公司40%之權益，二級子公司重慶鴿牌電線電纜有限公司持有重慶鴿牌電工材料有限公司50%之權益，本集團認為，即使擁有半數或以下的表決權，本集團也控制了該公司。系根據公司章程規定，本集團在該公司董事會中擁有大多數投票權，能夠控制其戰略、經營、投資及融資活動，故納入本集團合併財務報表範圍。

The secondary subsidiary Chongqing Machine Tool (Group) Co., Ltd. of the Company holds 40% of the equity in Chongqing Shimade Intelligent Manufacturing Co., Ltd., and the secondary subsidiary Chongqing Gepai Wire and Cable Co., Ltd. of the Company holds 50% of the equity in Chongqing Gepai Electrical Materials Co., Ltd. The Group believes that even if it holds half or less of the voting rights, it still controls the company. According to the company's articles of association, the Group holds a majority of voting rights on the board of directors and is able to control its strategic, operational, investment, and financing activities, therefore it is included in the scope of the consolidated financial statements of the Group.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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八、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

子公司名稱	Name of subsidiary	少數股東的 持股比例(%)	年初少數 股東權益	本年屬於少數 股東的損益	其他權益變動屬 於少數股東金額	本年向少數 股東分派股利	年末餘額少數 股東權益
		Shareholding of minority shareholders (%)	31 Dec 2022 of non-controlling interest	Profit or loss attributable to minority shareholders	Change in defined income plan belongs to non-controlling interest	Dividends distributed to minority shareholders	31 Dec 2023 of non-controlling interest
重慶鴿牌電線電纜 有限公司	Chongqing Pigeon Electric Wire And Cable Co., Ltd.	26	115,186,705.56	8,613,259.22	377,612.95	12,330,589.62	111,846,988.11
重慶成飛新材料 股份公司	Chongqing Chengfei New Material Co., Ltd	1.58	5,190,917.22	309,023.24	6,636.00		5,506,576.46
重慶機電控股(集團) 財務有限公司	CMEFC	30	343,686,687.52	7,376,569.34		6,731,729.01	344,331,527.85

(3) 重要非全資子公司的主要財務信息

(3) Key financial information of significant partly-owned subsidiaries

子公司名稱	Name of subsidiaries	2024年6月30日 30 Jun 2024					
		流動資產 Current assets	非流動資產 Non-current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities	負債合計 Total liabilities
重慶鴿牌電線電纜 有限公司	Chongqing Pigeon Electric Wire And Cable Co., Ltd.	1,343,655,372.26	207,954,725.36	1,551,610,097.62	1,085,064,618.78	10,344,504.77	1,095,409,123.55
重慶成飛新材料 股份公司	Chongqing Chengfei New Materials Co., Ltd.	2,296,658,299.09	961,652,778.82	3,258,311,077.91	1,830,513,823.26	512,241,812.85	2,342,755,636.11
重慶機電控股(集團) 財務有限公司	CMEFC	2,937,459,560.18	336,417,305.48	3,273,876,865.66	2,120,351,715.20	5,712,304.79	2,126,064,019.99

子公司名稱	Name of subsidiaries	2023年12月31日 31 Dec 2023					
		流動資產 Current assets	非流動資產 Non-current assets	資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities	負債合計 Total liabilities
重慶鴿牌電線電纜 有限公司	Chongqing Pigeon Electric Wire And Cable Co., Ltd.	1,203,862,226.37	211,936,843.95	1,415,799,070.32	769,715,449.94	177,121,370.96	946,836,820.90
重慶成飛新材料 股份公司	Chongqing Chengfei New Materials Co., Ltd.	2,033,054,145.29	948,086,907.45	2,981,141,052.74	1,725,475,116.33	360,088,927.58	2,085,564,043.91
重慶機電控股(集團) 財務有限公司	CMEFC	2,995,852,805.68	815,368,328.70	3,811,221,134.38	2,656,444,973.97	9,112,782.50	2,665,557,756.47

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

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八、在其他主體中的權益 (續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. 在子公司中的權益 (續)


(3) 重要非全資子公司的主要財務信息
(續)

子公司名稱	Name of subsidiaries	2024年1-6月 Jan-Jun 2024			
		營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	經營活動現金流量 Cash flows from operating activities
重慶鴿牌電線電纜有限公司	Chongqing Pigeon Electric Wire And Cable Co., Ltd.	1,000,113,127.40	33,211,711.83	34,524,069.33	-25,908,272.38
重慶成飛新材料股份公司	Chongqing Chengfei New Materials Co., Ltd.	1,119,144,973.61	19,558,432.97	19,558,432.97	702,416.83
重慶機電控股(集團)財務有限公司	CMEFC	44,400,161.14	24,588,564.46	24,588,564.46	-323,581,773.56

子公司名稱	Name of subsidiaries	2023年1-6月 Jan-Jun 2023			
		營業收入 Operating revenue	淨利潤 Net profit	綜合收益總額 Total comprehensive income	經營活動現金流量 Cash flows from operating activities
重慶鴿牌電線電纜有限公司	Chongqing Pigeon Electric Wire And Cable Co., Ltd.	918,687,651.36	38,791,476.18	39,251,538.68	-102,969,929.04
重慶成飛新材料股份公司	Chongqing Chengfei New Materials Co., Ltd.	1,055,756,642.36	16,425,120.22	16,425,120.22	-10,364,049.07
重慶機電控股(集團)財務有限公司	CMEFC	52,250,501.03	26,454,044.66	26,454,044.66	-187,370,678.96

(4) 本集團無使用企業集團資產和清償企業集團債務的重大限制。

(4) The Group has no significant restrictions on the use of corporate group assets and settlement of corporate group debts.



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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八、在其他主體中的權益 (續)

1. 在子公司中的權益 (續)

(5) 本集團無向納入合併財務報表範圍的結構化主體提供的財務支持或其他支持。

(6) 本集團無納入合併財務報表範圍的結構化主體。

(7) 本集團及附屬公司概無發行股本或債務證券。

2. 在子公司的所有者權益份額發生變化且仍控制子公司的情況

無。

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

1. Interests in Subsidiaries (continued)

(5) *The Group has no financial or other support to structured entities included in the scope of consolidated financial statements.*

(6) *The Group has no structured entities included in the scope of consolidated financial statements.*

(7) *The Group and its subsidiaries have not issued equity or debt securities.*

2. **The situation in which the owner's equity share of a subsidiary company changes and the subsidiary company is still under control**

None.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益

3. Interests in Joint Ventures or Associates

(1) 重要的合營企業或聯營企業

(1) Significant joint ventures or associates

合營企業或聯營企業名稱 Name of associates or joint venture	企業法人類別 Business category	主要經營地 Principal place of business	註冊地 Place of registration	業務性質 Nature of business	持股比例(%) Proportion of shareholding (%)		對合營企業或聯營 企業投資的會計處 理方法 Accounting method
					直接 Directly	間接 Indirectly	
合營企業- Joint ventures- 重慶康明斯發動機有限公司	有限責任公司(中外合資)	重慶市沙坪壩區	重慶市沙坪壩區	中國最大的重載和大馬力發動機專業製造工廠	50.00	-	權益法 Equity method
Chongqing Cummins Engine Company Limited ("CQ Cummins")	Limited liability company (Sino-foreign joint venture)	Shapingba District, Chongqing	Shapingba District, Chongqing	Largest professional manufacturer of heavy-duty and high-horse power engines in China			
聯營企業- Associates- 重慶日立能源變壓器有限公司 (原名:重慶ABB變壓器有限公司)	有限責任公司(中外合資)	重慶市九龍坡區 華岩	重慶市九龍坡區 華岩	電力變壓器、電抗器、高壓直流換流變壓器、特高壓交流變壓器、成套絕緣件	37.80	-	權益法 Equity method
Chongqing Hitachi Energy Transformer Co., Ltd. (formerly known as Chongqing ABB Transformer Co., Ltd.)	Limited liability company (Sino-foreign joint venture)	Huayan, Jiulongpo District, Chongqing	Huayan, Jiulongpo District, Chongqing	Power transformer, reactor, HVDC converter transformer, UHV AC transformer, sets of insulator			
重慶江北機械有限責任公司	有限責任公司	重慶市江北區 魚複	重慶市江北區 魚複	大型分離機械及其系統的製造銷售	41.00	-	權益法 Equity method
Chongqing jiangbei machinery Co., Ltd. ("Chongqing Jiangbei Machinery")	Limited liability company	Yufu, Jiangbei District, Chongqing	Yufu, Jiangbei District, Chongqing	Manufacturing and sale of large separation machinery and its systems			
愛忠帝(重慶)驅動系統有限公司 Exedy chongqing company limited ("EXEDY chongqing")	有限責任公司(中外合資) 有限責任公司 (Sino-foreign joint venture)	重慶南岸區 Nanan District, Chongqing	重慶南岸區 Nanan District, Chongqing	生產銷售離合器、離合器泵 Manufacturing and sale of clutch and clutch pump	27.00	-	權益法 Equity method
重慶紅岩方大汽車懸架有限公司	有限責任公司	重慶市渝北區	重慶市渝北區	開發、製造、銷售汽車鋼板彈簧、汽車空氣懸架、導向臂等汽車零部件	44.00	-	權益法
Chongqing hongyan fangda automobile suspension Co., Ltd. (Hongyan fangda)	Limited liability company	Yubei District, Chongqing	Yubei District, Chongqing	Development, manufacturing and sales of car leaf spring, auto air suspension, guide arm and other auto parts			Equity method

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(1) 重要的合營企業或聯營企業(續)

(1) Significant joint ventures or associates (continued)

合營企業或聯營企業名稱 Name of associates or joint venture	企業法人類別 Business category	主要經營地 Principal place of business	註冊地 Place of registration	業務性質 Nature of business	持股比例(%) Proportion of shareholding (%)		對合營企業或聯營 企業投資的會計處 理方法 Accounting method
					直接 Directly	間接 Indirectly	
雙環傳動(重慶)精密科技有限責任公司 Chongqing Arrows Auto Transmission Parts Co., Ltd.	有限責任公司 Limited liability company	重慶南岸區 Nanan District, Chongqing	重慶南岸區 Nanan District, Chongqing	汽車傳動件 Automobile transmission	-	35.00	權益法 Equity method
克諾爾商用車系統(重慶)有限公司	有限責任公司(台港澳與 境內合資)	重慶市渝北區	重慶市渝北區	商用車閥類產品生產銷售	34.00	-	權益法
Knorr-Bremse Systems for Commercial Vehicles (Chongqing) Ltd.	Limited liability company (Taiwan, Hong Kong, Macao and domestic joint venture)	Yubei District, Chongqing	Yubei District, Chongqing	Manufacturing and sale of commercial vehicle valves			Equity method
民勤國能風力發電有限責任公司	其他有限責任公司	甘肅省武威市民 勤縣	甘肅省武威市 民勤縣	電力、熱力生產和供應業	49.00	-	權益法
Minqin Guoneng Wind Power Co., Ltd	Other Limited Liability Companies	Minqin County, Wuwei City, Gansu Province	Minqin County, Wuwei City, Gansu Province	Electricity, heat production and supply industry			Equity method

(2) 不重要聯營企業

(2) Unimportant associate

聯營企業名稱 Name of associates	企業法人類別 Business category	主要經營地 Principal place of business	註冊地 Place of registration	業務性質 Nature of business	持股比例(%) Proportion of shareholding (%)		對合營企業或聯營企業 投資的會計處理方法 Accounting method
					直接 Directly	間接 Indirectly	
Water Gen Power S.r.l	有限責任公司	意大利	意大利	電力變壓器、電抗器、高壓直流換流變壓 器、特高壓交流變壓器、成套絕緣件	49.00	-	權益法
Water Gen Power S.r.l	limited liability company	Italy	Italy	Power transformer, reactor, HVDC converter transformer, UHVAC transformer, complete set of insulation	49.00	-	Equity method

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(3) 重要的合營企業的主要財務信息

(3) Key financial information of significant joint ventures

		康明斯 CQ Cummins	
		2024年6月30日/ 2024年1-6月 30 Jun 2024/ Jan-Jun 2024	2023年6月30日/ 2023年1-6月 30 Jun 2023/ Jan-Jun 2023
項目	Items		
流動資產	Current assets	2,087,379,008.90	1,833,970,929.45
其中：現金和現金等價物	Including: cash and cash equivalents	503,070,658.98	401,428,653.32
非流動資產	Non-current assets	1,476,838,969.85	1,585,898,328.57
資產合計	Total assets	3,564,217,978.75	3,419,869,258.02
流動負債	Current liabilities	2,113,667,761.13	2,211,425,414.16
非流動負債	Non-current liabilities	123,175,110.65	82,180,399.32
負債合計	Total liabilities	2,236,842,871.78	2,293,605,813.48
少數股東權益	Non-controlling interest	-	-
歸屬於母公司股東權益	Total equity attributable to shareholders of the Company	1,327,375,106.97	1,126,263,444.54
按持股比例計算的淨資產份額	Net assets calculated based on shareholding ratio	663,687,553.49	563,131,722.25
調整事項	Adjustments	955,035.75	955,035.75
— 商譽	— Goodwill	-	-
— 內部交易未實現利潤	— Unrealized profit in internal transactions	-	-
— 其他	— Others	955,035.75	955,035.75
對聯營企業權益投資的賬面價值	Book value of the equity investment in the equity associates	664,642,589.23	564,086,758.00
存在公開報價的聯營企業投資的公允價值	Fair value of an associate investment with a public quotation	-	-
營業收入	Operating revenue	2,170,163,423.02	1,715,996,204.29
財務費用	Financial expenses	-1,470,938.15	-1,099,188.11
所得稅費用	Income tax expense	95,704,277.46	54,802,900.35
淨利潤	Net profit	515,503,443.10	314,391,780.67
歸屬於母公司的淨利潤	Net profit attributable to shareholders of the controlling company	515,503,443.10	314,391,780.67
綜合收益總額	Total comprehensive income	515,503,443.10	314,391,780.67
本集團確認來自合營企業宣告分配的股利	Recognized dividends from joint ventures	166,592,518.54	-
本集團本年度收到的來自合營企業的股利	Received dividends from joint ventures in the year	166,592,518.54	143,234,949.54

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(4) 重要的聯營企業的主要財務信息

(4) Key financial information of significant associates

項目	Items	ABB		紅岩方大		愛思帝	
		2024年6月30日/ 2024年1-6月 30 Jun 2024/ Jan-Jun 2024	2023年6月30日/ 2023年1-6月 30 Jun 2023/ Jan-Jun 2023	2024年6月30日/ 2024年1-6月 30 Jun 2024/ Jan-Jun 2024	2023年6月30日/ 2023年1-6月 30 Jun 2023/ Jan-Jun 2023	2024年6月30日/ 2024年1-6月 30 Jun 2024/ Jan-Jun 2024	2023年6月30日/ 2023年1-6月 30 Jun 2023/ Jan-Jun 2023
流動資產	Current assets	2,086,859,795.80	1,611,111,039.94	466,268,811.40	445,283,985.52	288,818,236.69	303,650,460.62
其中：現金和現金 等價物	Including: cash and cash equivalents	86,699,389.29	180,712,863.74	1,433,213.30	2,269,251.31	24,158,367.04	6,667,951.63
非流動資產	Non-current assets	742,393,213.16	1,099,641,271.96	229,507,526.77	269,800,028.11	110,151,665.76	123,353,918.18
資產合計	Total assets	2,829,253,008.96	2,710,752,311.90	695,776,338.17	715,084,013.63	398,969,902.45	427,004,378.80
流動負債	Current liabilities	1,521,605,993.37	1,135,516,370.30	358,047,252.99	363,329,454.66	64,605,134.31	87,118,669.79
非流動負債	Non-current liabilities	349,241,357.35	659,756,118.63	447,687.12	545,833.12	1,663,555.60	3,088,666.68
負債合計	Total liabilities	1,870,847,350.72	1,795,272,488.93	358,494,940.11	363,875,287.78	66,268,689.91	90,207,336.47
少數股東權益	Non-controlling interest		-	24,151,435.04	24,678,812.26		-
歸屬於母公司股東權益	Total equity attributable to shareholders of the Company	958,405,658.24	915,479,822.97	313,129,963.02	326,529,913.59	332,701,212.54	336,797,042.33
按持股比例計算的淨資 產份額	Net assets calculated based on shareholding ratio	364,194,150.13	346,051,373.08	137,777,183.73	143,673,161.98	89,829,327.39	90,935,201.43
調整事項	Adjustments	27,904,392.64	29,821,204.51	-16,078,952.02	-16,518,117.12	-8,463,829.23	-8,463,829.23
-商譽	- Goodwill		-		-		-
-內部交易未實現利潤	- Unrealized profit in internal transactions		-		-		-
-其他	- Others	27,904,392.64	29,821,204.51	-16,078,952.02	-16,518,117.12	-8,463,829.23	-8,463,829.23
對聯營企業權益投資的 賬面價值	Book value of the equity investment in the equity associates	392,098,542.77	375,872,577.59	121,698,231.71	127,155,044.86	81,365,498.16	82,471,372.20
存在公開報價的聯營企 業投資的公允價值	Fair value of an associate investment with a public quotation		-		-		-
營業收入	Operating revenue	982,565,986.41	635,066,860.07	263,935,446.49	240,331,131.10	209,576,069.05	230,040,325.32
財務費用	Financial expenses	-221,971.37	7,061,497.19	2,280,611.66	1,460,741.83	166,126.35	152,611.56
所得稅費用	Income tax expense	10,156,438.02	2,968,927.63		1,400,316.63	799,395.04	5,715,611.77
淨利潤	Net profit	48,696,420.56	-2,067,272.72	-9,886,195.84	2,555,201.85	2,600,666.10	7,545,092.28
歸屬於母公司的淨利潤	Net profit attributable to shareholders of the controlling company	48,696,420.56	-2,067,272.72	-9,989,809.27	1,457,213.41	2,600,666.10	7,822,665.68
綜合收益總額	Total comprehensive income	48,696,420.56	-2,067,272.72	-9,886,195.84	2,555,201.85	2,600,666.10	7,545,092.28
本集團確認來自合營企 業宣告分配的股利	Recognized dividends from joint ventures		-		-	2,962,383.24	205,673.91
本集團本年度收到的來 自合營企業的股利	Received dividends from joint ventures in the year		-		-	2,962,383.24	205,673.91

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

八、在其他主體中的權益(續)

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. 在合營企業或聯營企業中的權益(續)

3. Interests in Joint Ventures or Associates (continued)

(4) 重要的聯營企業的主要財務信息
(續)

(4) Key financial information of significant associates
(continued)

項目	Items	克諾爾		江北機械		雙環(重慶)	
		2024年6月30日/ 2024年1-6月 30 Jun 2024/ Jan-Jun 2024	2023年6月30日/ 2023年1-6月 30 Jun 2023/ Jan-Jun 2023	2024年6月30日/ 2024年1-6月 30 Jun 2024/ Jan-Jun 2024	2023年6月30日/ 2023年1-6月 30 Jun 2023/ Jan-Jun 2023	2024年6月30日/ 2024年1-6月 30 Jun 2024/ Jan-Jun 2024	2023年6月30日/ 2023年1-6月 30 Jun 2023/ Jan-Jun 2023
流動資產	Current assets	417,840,233.34	324,329,220.61	378,807,596.40	322,614,693.29	265,479,574.86	275,568,069.35
其中：現金和現金 等價物	Including: cash and cash equivalents	87,042,474.83	32,359,511.82	35,619,049.04	5,482,652.10	1,949,622.79	11,791,765.53
非流動資產	Non-current assets	66,663,681.05	76,720,562.85	127,537,202.56	135,363,090.90	355,396,594.95	380,403,413.12
資產合計	Total assets	484,503,914.39	401,049,783.46	506,344,798.96	457,977,784.19	620,876,169.81	655,971,482.47
流動負債	Current liabilities	249,824,440.98	216,403,422.51	319,557,958.66	294,743,009.71	417,866,306.63	447,266,041.52
非流動負債	Non-current liabilities	30,995,328.34	19,736,721.06	4,104,317.20	5,735,009.33	9,102,264.29	10,814,264.35
負債合計	Total liabilities	280,819,769.32	236,140,143.57	323,662,275.86	300,478,019.04	426,968,570.92	458,080,305.87
少數股東權益	Non-controlling interest		-		-		-
歸屬於母公司股東權益	Total equity attributable to shareholders of the Company	203,684,145.07	164,909,639.89	182,682,523.10	157,499,765.15	194,843,634.83	197,891,176.60
按持股比例計算的淨資 產份額	Net assets calculated based on shareholding ratio	69,252,609.32	56,069,277.56	74,899,834.47	64,574,903.71	68,195,272.19	69,261,911.81
調整事項	Adjustments	8,080,673.18	8,080,673.17	22,342,923.22	22,971,976.06	7,987,569.03	8,645,822.21
- 商譽	- Goodwill		-		-		-
- 內部交易未實現利潤	- Unrealized profit in internal transactions		-		-		-
- 其他	- Others	8,080,673.18	8,080,673.17	22,342,923.22	22,971,976.06	7,987,569.03	8,645,822.21
對聯營企業權益投資的 賬面價值	Book value of the equity investment in the equity joint venture	77,333,282.50	64,149,950.73	97,242,757.69	87,546,879.77	76,182,841.22	77,907,734.02
存在公開報價的聯營企 業投資的公允價值	Fair value of an associate investment with a public quotation		-		-		-
營業收入	Operating revenue	233,263,632.88	201,468,510.41	173,528,774.27	284,684,534.67	200,067,267.68	200,490,841.46
財務費用	Financial expenses	-89,213.98	-3,002,398.38	1,539,897.38	2,227,780.48	5,241,750.28	6,131,702.70
所得稅費用	Income tax expense	2,154,724.64	-1,961,512.09	1,117,534.29	460,986.95	-32,690.03	695,957.30
淨利潤	Net profit	21,220,409.32	19,663,806.48	8,566,442.98	24,765,151.03	4,481,700.11	2,803,406.91
歸屬於母公司的淨利潤	Net profit attributable to shareholders of the controlling company	21,220,409.32	19,663,806.48	8,566,442.98	24,765,151.03	4,481,700.11	2,803,406.91
綜合收益總額	Total comprehensive income	21,220,409.32	19,663,806.48	8,566,442.98	24,765,151.03	4,481,700.11	2,803,406.91
本集團確認來自合營企 業宣告分配的股利	Recognized dividends from joint ventures		-		-		-
本集團本年度收到的來 自合營企業的股利	Received dividends from joint ventures in the year		-		-		-



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

八、在其他主體中的權益 (續)

3. 在合營企業或聯營企業中的權益 (續)

(5) 本集團合營企業或聯營企業向公司轉移資金能力不存在的重大限制。

(6) 本集團合營企業或聯營企業未發生超額虧損。

(7) 本集團無與合營企業投資相關的未確認承諾。

(8) 本集團無與合營企業或聯營企業投資相關的或有負債。

4. 本集團無重要的共同經營。

5. 本集團無未納入合併財務報表範圍的結構化主體。

VIII. INTERESTS IN OTHER ENTITIES (CONTINUED)

3. Interests in Joint Ventures or Associates (continued)

(5) *No significant restrictions on the ability of the Group's joint ventures or associates to transfer funds to the company.*

(6) *No excess losses incurred by the Group's joint ventures or associates.*

(7) *The Group has no unconfirmed commitments related to joint venture investment.*

(8) *The Group has no contingent liabilities related to investments in joint ventures or associates.*

4. **The Group has no significant joint operations.**

5. **The Group has no structured entities that are not included in the scope of consolidated financial statements.**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

九、政府補助

IX. GOVERNMENT GRANTS

1. 期末按應收金額確認的政府補助

無。

1. Government subsidies recognized at the end of the period based on the amount receivable

None.

2. 涉及政府補助的負債項目

會計科目	Accounting subjects	2023年 12月31日	本期新增 補助金額	本期計入營業 外收入金額	本期轉入其他 收益金額	本期其他變動	2024年6月30日	與資產/收益相關
		31 Dec 2023	New subsidy amount for this year	Amount included in non operating income this year	Amount transferred to other income this period	Other changes this year	30 Jun 2024	Related to assets/ income
遞延收益	Deferred income	180,920,153.52	29,205,569.87	-	28,913,597.76	-1,682,460.00	179,529,665.63	-
合計	Total	180,920,153.52	29,205,569.87	-	28,913,597.76	-1,682,460.00	179,529,665.63	-

2. Debt items related to government subsidies

3. 計入當期損益的政府補助

會計科目	Accounting subjects	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2024
其他收益	Other income	74,891,627.97	29,109,382.91
營業外收入	Non operating income	-	19,500.00
合計	Total	74,891,627.97	29,128,882.91

3. Government subsidies included in current profit and loss

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險

本集團在日常活動中面臨各種金融工具風險，主要包括市場風險(主要為外匯風險和利率風險)、信用風險和流動性風險等。與這些金融工具有關的風險，以及本集團為降低這些風險所採取的風險管理政策如下所述。本集團管理層對這些風險敞口進行管理和監控以確保將上述風險控制在限定的範圍之內。

1. 各類風險管理目標及政策

本集團從事風險管理的目標是在風險和收益之間取得適當的平衡，將風險對本集團經營業績的負面影響降低到最低水平，使股東及其它權益投資者的利益最大化。基於該風險管理目標，本集團風險管理的基本策略是確定和分析本集團所面臨的各種風險，建立適當的風險承受底線並進行風險管理，並及時可靠地對各種風險進行監督，將風險控制在限定的範圍之內。

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS

The Group faces various financial instrument risks in its daily activities, including market risk (foreign exchange risk and interest rate risk), credit risk and liquidity risk, etc. The risks associated with these financial instruments, as well as the risk management policies adopted by the Group to mitigate these risks, are described below. The management of this group manages and monitors these risk exposures to ensure that the above risks are controlled within a limited range.

1. Various risk management objectives and policies

The goal of the Group's risk management is to achieve an appropriate balance between risk and return, minimize the negative impact of risk on our group's business performance, and maximize the interests of shareholders and other equity investors. Based on this risk management objective, the basic strategy of the Group's risk management is to identify and analyze various risks faced by the Group, establish appropriate risk tolerance thresholds and carry out risk management, and timely and reliably supervise various risks to control them within a limited range.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(1) 市場風險

1) 外匯風險

本集團的主要經營位於中國境內，主要業務以人民幣結算。但本集團已確認的外幣資產和負債及未來的外幣交易(外幣資產和負債及外幣交易的計價貨幣主要為美元、英鎊)存在外匯風險。本集團總部財務部門負責監控集團外幣交易和外幣資產及負債的規模，以最大程度降低面臨的外匯風險；為此，本集團可能會以簽署遠期外匯合約或貨幣互換合約的方式來達到規避外匯風險的目的。期末本集團未簽署任何遠期外匯合約或貨幣互換合約。

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(1) Market risk

1) Foreign exchange risk

The Group mainly operates in mainland China. Core business is settled in RMB. But foreign exchange risk arises along with future commercial transactions given that recognized assets or liabilities were denominated in the entity's functional currency, RMB. Financial department of the Group monitors the scale of foreign currency transactions, assets and liabilities to reduce the negative impact of risks on the Group business performance to the lowest level. Therefore, the Group may sign forward exchange contracts or currency swap contracts. At the end of the year, the Group didn't sign any contracts mentioned above.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(1) 市場風險(續)

1) 外匯風險(續)

本集團持有的外幣金融資產和外幣金融負債折算成人民幣的金額列示如下：

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(1) Market risk (continued)

1) Foreign exchange risk (continued)

The amount of foreign currency financial assets and liabilities held by the Group converted into RMB are shown follows:

		2024年6月30日 30 Jun 2024					
項目	Items	美元項目 USD	港幣項目 HKD	英鎊項目 GBP	歐元項目 EUR	法郎 FRF	合計 Total
外幣金融資產	Foreign currency financial assets	-	-	-	-	-	-
貨幣資金	Cash and cash equivalents	834,788.56	79,906.19	77,430,376.70	-	-	78,345,071.45
應收賬款	Accounts receivable	5,953,058.27	-	28,671,531.97	-	-	34,624,590.24
其他應收款	Other receivables	-	-	4,333,828.54	-	-	4,333,828.54
合計	Total	6,787,846.83	79,906.19	110,435,737.21	-	-	117,303,490.23
外幣金融負債	Foreign currency financial liabilities	-	-	-	-	-	-
短期借款	Short-term loans	73,406,040.00	-	76,714,607.09	-	-	150,120,647.09
應付票據	Notes payable	-	-	-	-	-	-
應付帳款	Accounts payable	266,508.91	-	42,596,094.39	-	-	42,862,603.30
其他應付款	Other payables	-	-	665,793.14	-	-	665,793.14
一年內到期的非流動負債	Non current liabilities due within one year	-	-	190,800,714.98	-	-	190,800,714.98
長期借款	Long-term loans	-	-	-	-	-	-
合計	Total	73,672,548.91	-	310,777,209.60	-	-	384,449,758.51

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. 各類風險管理目標及政策(續)

1. Various risk management objectives and policies (continued)

(1) 市場風險(續)

(1) Market risk (continued)

1) 外匯風險(續)

1) Foreign exchange risk (continued)

續表

2023年12月31日
31 Dec 2023

項目	Items	美元項目 USD	港幣項目 HKD	英鎊項目 GBP	歐元項目 EUR	法郎項目 FRF	合計 Total
外幣金融資產	Foreign currency financial assets	-	-	-	-	-	-
貨幣資金	Cash and cash equivalents	6,387,915.63	79,332.38	96,913,713.08	0.63	-	103,380,961.72
應收賬款	Accounts receivable	7,460,185.06	-	22,372,500.04	731,192.00	-	30,563,877.10
其他應收款	Other receivables	-	-	3,117,443.16	-	-	3,117,443.16
合計	Total	<u>13,848,100.69</u>	<u>79,332.38</u>	<u>122,403,656.28</u>	<u>731,192.63</u>	<u>-</u>	<u>137,062,281.98</u>
外幣金融負債	Foreign currency financial liabilities	-	-	-	-	-	-
短期借款	Short-term loans	156,508,854.88	-	-	-	-	156,508,854.88
應付票據	Notes payable	-	-	-	-	997,409.25	997,409.25
應付賬款	Accounts payable	264,859.77	-	36,615,471.78	-	-	36,880,331.55
其他應付款	Other payables	-	-	2,693,602.27	-	-	2,693,602.27
一年內到期的非流動負債	Non current liabilities due within one year	-	-	104,307,710.91	-	-	104,307,710.91
長期借款	Long-term loans	-	-	92,671,275.00	-	-	92,671,275.00
合計	Total	<u>156,773,714.65</u>	<u>-</u>	<u>236,288,059.96</u>	<u>-</u>	<u>997,409.25</u>	<u>394,059,183.86</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(1) 市場風險(續)

2) 利率風險

本集團利率風險來自計息銀行存款及借款。按浮動利率計算的銀行存款及借款令本集團承受現金流量利率風險。按固定利率計算的銀行存款及借款令本集團承受公允價值利率風險。本集團根據現行市場環境決定固定及浮動利率合同比例。本集團以浮動利率計息的銀行存款及借款以人民幣、美元、歐元、港幣、英鎊呈列。本集團現時並無對沖利率風險。

本集團浮動利率銀行借款及固定利率銀行借款列報如下：

款項性質	Nature of borrowings	30 Jun 2024 2024年6月30日	31 Dec 2023 2023年12月31日
浮動利率借款	Borrowings at floating rates	2,009,741,567.92	2,168,787,840.85
固定利率借款	Borrowings at fixed rates	329,488,445.58	544,000,000.00
合計	Total	2,339,230,013.50	2,712,787,840.85

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(1) Market risk (continued)

2) Interest rate risk

The Group's interest rate risk arises from interest bearing bank deposits and borrowings. Floating rates on bank deposits and borrowings expose the Group to cash flow interest rate risk. Fixed rates on bank deposits and borrowings expose the Group to fair value interest rate risk. The Group determines the proportion of its fixed and floating rate contracts depending on the current market conditions. The Group's bank deposits and borrowings at floating rates were denominated in RMB, USD, EUROS, HKD, and GBP. The Group currently does not hedge its exposure to interest rate risk.

The Group's bank borrowings at floating rates and at fixed rates are as follows:

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(2) 信用風險

本集團對信用風險按組合分類進行管理。信用風險主要產生於貨幣資金、應收票據、應收賬款、應收款項融資、其他應收款、合同資產、長期應收款等。

為降低信用風險，本集團成立專門部門確定信用額度、進行信用審批，並執行其它監控程序以確保採取必要的措施回收過期債權。此外，本集團於每個資產負債表日審核每一單項應收款的回收情況，以確保就無法回收的款項計提充分的壞賬準備。因此，本集團管理層認為本集團所承擔的信用風險已經大為降低。

本集團的流動資金存放在信用評級較高的銀行，故流動資金的信用風險較低。

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)


1. Various risk management objectives and policies (continued)

(2) *Credit risk*

The Group manages the credit risk by portfolio. Credit risk mainly arises from cash and cash equivalents, notes receivable, accounts receivable, accounts receivable financing, other receivables, contract assets and long-term receivables, etc.

To reduce credit risk, the Group has established a dedicated department to determine credit limits, conduct credit approvals, and implement other monitoring procedures to ensure necessary measures are taken to recover expired debts. In addition, the Group reviews the recovery status of each individual receivable on each balance sheet date to ensure that sufficient bad debt provisions are made for uncollectible amounts. Therefore, the management of the Group believes that the credit risk undertaken by the Group has been significantly reduced.

The fluid capital of the Group is stored in banks with higher credit ratings, so the credit risk of fluid capital is relatively low.



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(2) 信用風險(續)

本集團採用了必要的政策確保所有銷售客戶均具有良好的信用記錄。除應收賬款及合同資產金額前五名外，本集團無其他重大信用集中風險。本集團應收賬款及合同資產中，前五名金額合計：1,276,701,326.78元，佔本集團應收賬款及合同資產總額的23.96%。

1) 信用風險顯著增加判斷標準

本集團在每個資產負債表日，通過比較金融工具在初始確認時所確定的預計存續期內的違約概率和該工具在資產負債表日所確定的預計存續期內的違約概率，來判定金融工具信用風險自初始確認後是否顯著增加。但是，如果本集團確定金融工具在資產負債表日只具有較低的信用風險的，可以假設該金融工具的信用風險自初始確認後並未顯著增加。

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(2) Credit risk (continued)

The Group has adopted necessary policies to ensure that all sales customers have a good credit record. Except for the top five accounts receivable and contract asset amounts, the Group has no other significant credit concentration risks. The total amount of the top five accounts receivable and contract assets of the Group is RMB1,276,701,326.78, accounting for 23.96% of the total accounts receivable and contract assets of the Group.

1) Criteria for judging significant Increase in credit risk

On each balance sheet date, the Group determines whether the credit risk of financial instruments has significantly increased since initial recognition by comparing the probability of default within the expected lifespan determined at initial recognition and the probability of default within the expected lifespan determined at the balance sheet date. However, if the Group determines that financial instruments only have a lower credit risk on the balance sheet date, it can be assumed that the credit risk of the financial instrument has not significantly increased since initial recognition.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(2) 信用風險(續)

1) 信用風險顯著增加判斷標準(續)

本集團判斷信用風險顯著增加的主要標準為以下一個或多個指標發生顯著變化：債務人所處的經營環境、內外部信用評級、實際或預期經營成果出現重大不利變化等。

2) 已發生信用減值資產的定義

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。本集團判斷已發生信用減值的主要標準為：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；本集團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。

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(2) Credit risk (continued)

1) Criteria for judging significant Increase in credit risk (continued)

The main criteria for judging a significant increase in credit risk by the Group are significant changes in one or more of the following indicators: the operating environment in which the debtor operates, internal and external credit ratings, and significant adverse changes in actual or expected operating results.

2) Definition of credit impairment assets that have occurred

When one or more events that have an adverse impact on the expected future cash flows of a financial asset occur, the financial asset becomes a financial asset that has experienced credit impairment. The main criteria for determining credit impairment in the Group are: significant financial difficulties of the issuer or debtor; the debtor violates the contract, such as paying interest or principal in default or overdue; due to economic or contractual considerations related to the financial difficulties of the debtor, the Group will not make concessions to the debtor in any other circumstances; the debtor is likely to go bankrupt or undergo other financial restructuring; the financial difficulties of the issuer or debtor have led to the disappearance of the active market for the financial asset.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(2) 信用風險(續)

3) 信用風險敞口

於2024年6月30日，可能引起本集團財務損失的最大信用風險敞口主要來自於合同另一方未能履行義務而導致本集團金融資產產生的損失以及本集團承擔的財務擔保。

本集團的信用風險敞口包括涉及信用風險的資產負債表內項目和表外項目。在資產負債表日，本集團金融資產的賬面價值已代表其最大信用風險敞口。資產負債表表外的最大信用風險敞口情況(不考慮可利用的擔保物或其他信用增級)如下：

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
信貸承諾	Credit Commitment	<u>116,968,336.12</u>	<u>176,465,639.98</u>

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(2) Credit risk (continued)

3) Credit risk exposure

As of June 30, 2024, the maximum credit risk exposure that may cause financial losses to the Group mainly comes from the losses incurred by the Group's financial assets due to the failure of the other party to fulfill its obligations under the contract, as well as the financial guarantees assumed by the Group.

The credit risk exposure of the Group includes on balance sheet items and off balance sheet items related to credit risk. On the balance sheet date, the book value of the Group's financial assets represents its maximum credit risk exposure. The maximum credit risk exposure outside the balance sheet (excluding available collateral or other credit enhancements) is as follows:

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(2) 信用風險(續)

(3) 流動性風險

流動風險為本集團在到期日無法履行其財務義務的風險。本集團管理流動性風險的方法是確保有足夠的資金流動性來履行到期債務，而不至於造成不可接受的損失或對企業信譽造成損害。本集團定期分析負債結構和期限，以確保有充裕的資金。本集團管理層對銀行借款的使用情況進行監控並確保遵守借款協議。同時與金融機構進行融資磋商，以保持一定的授信額度，減低流動性風險。

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(2) Credit risk (continued)

(3) Liquidity risk

Liquidity risk refers to the risk that the Group is unable to fulfill its financial obligations on the due date. The method of managing liquidity risk in this group is to ensure sufficient liquidity to fulfill maturing debts, without causing unacceptable losses or damaging the reputation of the enterprise. The Group regularly analyzes its debt structure and maturity to ensure sufficient funding. The management of this group monitors the use of bank loans and ensures compliance with loan agreements. At the same time, negotiate financing with financial institutions to maintain a certain credit limit and reduce liquidity risk.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

1. 各類風險管理目標及政策(續)

(2) 信用風險(續)

(3) 流動性風險(續)

本集團各項金融資產、金融負債以未折現的合同現金流量按到期日列示如下：

		2024年6月30日 30 Jun 2024				
項目	Items	一年以內 Within 1 year	一到二年 1-2 years	二到五年 2-5 years	五年以上 Over 5 years	合計 Total
金融資產	Financial assets	-	-	-	-	-
貨幣資金	Cash and cash equivalents	1,862,454,627.87	-	-	124,175,179.87	1,986,629,807.74
交易性金融資產	Trading financial assets	522,976,689.00	-	-	-	522,976,689.00
應收票據	Notes receivable	174,696,415.49	-	-	-	174,696,415.49
應收賬款	Accounts receivable	4,328,759,679.46	-	-	-	4,328,759,679.46
應收款項融資	Receivable financing	646,922,697.74	-	-	-	646,922,697.74
其他流動資產	Other current assets	-	-	-	-	-
其他應收款	Other receivables	545,619,329.04	-	-	-	545,619,329.04
一年內到期的非流動資產	Non-current assets due within one year	17,862,879.84	-	-	-	17,862,879.84
發放貸款及墊款	Loans and advances	410,504,550.88	205,091,458.33	123,182,722.22	-	738,778,731.43
買入返售金融資產	Purchase and resell financial assets	-	-	-	-	-
其他非流動資產	Other non-current assets	-	-	-	-	-
長期應收款	Long-term receivables	-	9,268,439.84	8,769,020.00	-	18,037,459.84
其他權益工具投資	Other equity instruments investment	-	-	-	132,123,218.68	132,123,218.68
合計	Total	<u>8,509,796,869.32</u>	<u>214,359,898.17</u>	<u>131,951,742.22</u>	<u>256,298,398.55</u>	<u>9,112,406,908.26</u>
金融負債	Financial liabilities	-	-	-	-	-
短期借款	Short-term loans	299,151,563.65	-	-	-	299,151,563.65
吸收存款及同業存放	Receipt of deposits and deposits from other banks	413,069,854.49	-	-	-	413,069,854.49
應付票據	Notes payable	1,445,270,904.15	-	-	-	1,445,270,904.15
應付賬款	Accounts payable	2,682,981,581.12	-	-	-	2,682,981,581.12
其他應付款	Other payables	348,575,590.74	-	-	-	348,575,590.74
一年內到期的非流動負債	Non-current liabilities due within one year	986,116,010.29	-	-	-	986,116,010.29
長期借款	Long-term loans	-	200,795,655.09	902,826,050.00	7,010,400.00	1,110,632,105.09
租賃負債	Lease liabilities	-	20,456,673.17	93,489,662.59	162,398,733.69	276,345,069.45
長期應付款	Long-term payables	-	-	-	-	-
合計	Total	<u>6,175,165,504.44</u>	<u>221,252,328.26</u>	<u>996,315,712.59</u>	<u>169,409,133.69</u>	<u>7,562,142,678.98</u>

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. Various risk management objectives and policies (continued)

(2) Credit risk (continued)

(3) Liquidity risk (continued)

The various financial assets and financial liabilities of the Group are presented as undiscounted contract cash flows at maturity as follows:

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十、與金融工具相關風險(續)

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

1. 各類風險管理目標及政策(續)

1. Various risk management objectives and policies (continued)

(2) 信用風險(續)

(2) Credit risk (continued)

(3) 流動性風險(續)

(3) Liquidity risk (continued)

續表

(Continued)

		2023年12月31日 31 Dec 2023				
項目	Items	一年以內 Within 1 year	一到二年 1-2 years	二到五年 2-5 years	五年以上 Over 5 years	合計 Total
金融資產	Financial assets	-	-	-	-	-
貨幣資金	Cash and cash equivalents	2,177,660,055.60	-	-	150,233,495.74	2,327,893,551.34
交易性金融資產	Trading financial assets	213,172,331.55	-	-	-	213,172,331.55
應收票據	Notes receivable	343,694,843.02	-	-	-	343,694,843.02
應收賬款	Accounts receivable	3,457,511,126.32	-	-	-	3,457,511,126.32
應收款項融資	Receivable financing	524,750,359.10	-	-	-	524,750,359.10
其他流動資產	Other current assets	157,004,921.47	-	-	-	157,004,921.47
其他應收款	Other receivables	422,683,739.52	17,608,800.00	8,804,400.00	-	449,096,939.52
一年內到期的非流動資產	Non-current assets due within one year	62,082,416.99	-	-	-	62,082,416.99
發放貸款及墊款	Loans and advances	498,665,675.88	19,949,063.39	411,102,333.33	-	929,717,072.60
買入返售金融資產	Purchase and resell financial assets	401,255,256.94	-	-	-	401,255,256.94
其他非流動資產	Other non-current assets	-	-	-	-	-
長期應收款	Long-term receivables	-	18,141,403.81	8,721,170.00	-	26,862,573.81
其他權益工具投資	Other equity instruments investment	-	-	-	143,581,611.62	143,581,611.62
合計	Total	8,258,480,726.39	55,699,267.20	428,627,903.33	293,815,107.36	9,036,623,004.28
金融負債	Financial liabilities	-	-	-	-	-
短期借款	Short-term loans	572,423,469.44	-	-	-	572,423,469.44
吸收存款及同業存放	Receipt of deposits and deposits from other banks	663,938,230.94	-	-	-	663,938,230.94
應付票據	Notes payable	1,489,169,192.29	-	-	-	1,489,169,192.29
應付賬款	Accounts payable	2,345,980,074.82	-	-	-	2,345,980,074.82
其他應付款	Other payables	346,925,144.68	-	-	-	346,925,144.68
一年內到期的非流動負債	Non-current liabilities due within one year	582,809,253.29	-	-	-	582,809,253.29
長期借款	Long-term loans	-	691,655,116.34	923,556,224.69	81,501,048.95	1,696,712,389.98
租賃負債	Lease liabilities	-	8,745,633.01	49,687,947.41	123,208,318.72	181,641,899.14
長期應付款	Long-term payables	-	-	-	-	-
合計	Total	6,001,245,365.46	700,400,749.35	973,244,172.10	204,709,367.67	7,879,599,654.58

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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十、與金融工具相關風險(續)

2. 敏感性分析

本集團採用敏感性分析技術分析風險變量的合理、可能變化對當期損益或股東權益可能產生的影響。由於任何風險變量很少孤立的發生變化，而變量之間存在的相關性對某一風險變量變化的最終影響金額將產生重大作用，因此下述內容是在假設每一變量的變化是獨立的情況下進行的。

(1) 外匯風險敏感性分析

外匯風險敏感性分析假設：所有境外經營淨投資套期及現金流量套期均高度有效。

在上述假設的基礎上，在其它變量不變的情況下，匯率可能發生的合理變動對當期損益和權益的稅後影響如下：

項目 Items	匯率變動 Change in exchange rate	2024年6月30日 30 Jun 2024		2023年12月31日 31 Dec 2023	
		對淨利潤的影響 Effect on net profit	對股東權益的影響 Effect on owners' equity	對淨利潤的影響 Effect on net profit	對股東權益的影響 Effect on owners' equity
美元 USD	匯率上漲5% Exchange rate up 5%	-3,344,235.10	-3,344,235.10	-2,970,620.27	-2,970,620.27
美元 USD	匯率下跌5% Exchange rate down 5%	3,344,235.10	3,344,235.10	2,970,620.27	2,970,620.27
英鎊 GBP	匯率上漲5% Exchange rate up 5%	-10,017,073.62	-10,017,073.62	-4,657,134.87	-4,657,134.87
英鎊 GBP	匯率下跌5% Exchange rate down 5%	10,017,073.62	10,017,073.62	4,657,134.87	4,657,134.87

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

2. Sensitivity analysis

The Group applies sensitivity to analyze the rationality of technical risk variables and the effect of possible changes on the current profit and loss or shareholders' equity. As any risk variable seldom varies independently, and correlation among variables could affect significantly the ultimate amount of a certain risk variable. Therefore, following tests are carrying out on the assumed condition that each variable changes independently.

(1) Sensitivity analysis of foreign exchange risk

The hypothesis of sensibility analysis of foreign exchange risk: all the foreign operations and investments and cash flows are highly effective.

The influence of reasonable movements of exchange rates on the current net profit and loss and equity under above assumptions with other variables as a constant is listed as following:

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

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十、與金融工具相關風險(續)

2. 敏感性分析(續)

(2) 利率風險敏感性分析

利率風險敏感性分析基於下述假設：

市場利率變化影響可變利率金融工具的利息收入或費用；

對於以公允價值計量的固定利率金融工具，市場利率變化僅僅影響其利息收入或費用；

以資產負債表日市場利率採用現金流量折現法計算衍生金融工具及其它金融資產和負債的公允價值變化。

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

2. Sensitivity analysis (continued)

(2) Sensitivity analysis of interest rate risk

The sensitivity analysis of interest rate risk is based on the following assumptions:

The fluctuation of market interest rate has an impact on interest income or expense of variable interest-rate financial instrument;

For the fixed interest-rate financial instrument measured at fair value, the changes of market interest rate can only affect its interest income or expense;

The changes in fair value of the derivative financial instrument and other financial assets and liabilities are calculated on discounted cash flow method, based on the market interest rate at the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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十、與金融工具相關風險(續)

2. 敏感性分析(續)

(2) 利率風險敏感性分析(續)

在上述假設的基礎上，在其它變量不變的情況下，利率可能發生的合理變動對當期損益和權益的稅後影響如下：

項目 Items	利率變動 Change in interest rate	2024年1-6月 Jan-Jun 2024		2023年1-6月 Jan-Jun 2023	
		對淨利潤的影響 Effect on net profit	對股東權益的影響 Effect on owners' equity	對淨利潤的影響 Effect on net profit	對股東權益的影響 Effect on owners' equity
浮動利率借款 Borrowings with floating interest rate	增加1% Increase by 1%	-547,191.06	-547,191.06	-582,991.39	-582,991.39
浮動利率借款 Borrowings with floating interest rate	減少1% Decrease by 1%	547,191.06	547,191.06	582,991.39	582,991.39

十一、公允價值估計

1. 以公允價值計量的資產和負債的期末公允價值

期末持續的以公允價值計量的資產和負債的金額和公允價值計量層次

項目 Items	第一層次 Level 1 fair value measurement	第二層次 Level 2 fair value measurement	第三層次 Level 3 fair value measurement	合計 Total	
交易性金融資產 其中：股票投資 貨幣市場基金 債券	Financial assets held for sale Including: Stock investment Money market fund Debenture	320,962,092.60 1,385,771.41 -	202,014,596.40 -	- -	522,976,689.00 1,385,771.41 202,014,596.40 319,576,321.19
應收款項融資 其他權益工具投資	Receivable financing Other equity instruments investment	- 130,696,335.00	- -	646,922,697.74 1,426,883.68	646,922,697.74 132,123,218.68
資產合計	Total	451,658,427.60	202,014,596.40	648,349,581.42	1,302,022,605.42

X. RISKS ASSOCIATED WITH FINANCIAL INSTRUMENTS (CONTINUED)

2. Sensitivity analysis (continued)

(2) Sensitivity analysis of interest rate risk (continued)

The after-tax influence of reasonable movements of interest rate on the current net profit and loss and equity under above assumptions with other variables as a constant is listed as following:

XI. DISCLOSURE OF FAIR VALUE

1. Fair value of assets and liabilities measured at fair value at the end of this period:

Amounts of assets and liabilities measured at fair value at the end of this period and the corresponding levels of fair value measurement are listed as following:

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

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十一、公允價值估計(續)

1. 以公允價值計量的資產和負債的期末公允價值(續)

上表列示了本集團在每個資產負債表日持續和非持續以公允價值計量的資產和負債於本報告期末的公允價值信息及其公允價值計量的層次。公允價值計量結果所屬層次取決於對公允價值計量整體而言具有重要意義的最低層次的輸入值。三個層次輸入值的定義如下：

第一層次輸入值：在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；

第二層次輸入值：除第一層次輸入值外相關資產或負債直接或間接可觀察的輸入值；

第三層次輸入值：相關資產或負債的不可觀察輸入值。

XI. DISCLOSURE OF FAIR VALUE (CONTINUED)

1. Fair value of assets and liabilities measured at fair value at the end of this period: (continued)

The above table shows the fair value information and the level of fair value measurement of the group's assets and liabilities measured at fair value continuously and non continuously on each balance sheet date at the end of the reporting period. The level of fair value measurement results depends on the input value of the lowest level which is of great significance to fair value measurement as a whole. The three levels of input values are defined as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2: The direct or indirect observable inputs, which fail to meet level 1, for related assets or liabilities.

Level 3: Fair value measured using significant unobservable inputs.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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十一、公允價值估計(續)

2. 持續和非持續第一層次公允價值計量項目市價的確定依據

在活躍市場中交易的金融工具的公允價值根據資產負債表日的市場報價確定。當報價可實時和定期從證券交易所、交易商、經紀、業內人士、定價服務者或監管機構獲得，且該報價代表基於公平交易原則進行的實際和常規市場交易報價時，該市場被視為活躍市場。本集團持有的金融資產的市場報價為現行買盤價。此等金融工具列示在第一層級。期末列入第一層級的工具系分類為交易性金融資產的股票投資。

3. 持續和非持續第二層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

沒有活躍市場的金融工具的公允價值利用估值技術確定。估值技術盡量利用可獲得的可觀測市場數據，盡量少依賴主體的特定估計。當確定某項金融工具的公允價值所需的所有重大數據均為可觀測數據時，該金融工具列入第二層級。期末本集團列入第二層級的金融工具。

XI. DISCLOSURE OF FAIR VALUE (CONTINUED)

2. Basis for determining the market value of continuous and non-continuous first-level fair value measurement projects

The fair value of financial instruments traded in active markets is determined based on market quotes at the balance sheet date. When a quote is available in real time and on a regular basis from a stock exchange, dealer, broker, industry insider, pricing service provider, or regulator, and the quote represents an actual and regular market transaction quote based on fair trade principles, the market is considered Active market. The quoted market price of financial assets held by the Group is the current bid price. These financial tools are listed on the first level. The instruments included in the first level at the end of this period were classified as stock investments in tradable financial assets.

3. On-going and non-on-going second-level fair value measurement projects, qualitative and quantitative information on valuation techniques and important parameters used

The fair value of financial instruments without active markets is determined by using valuation techniques. Valuation techniques make the best use of available observable market data and rely as little as possible on specific estimates from entities. When all significant data required to determine the fair value of a financial instrument is observable, the financial instrument is listed in the second level. At the end of this period, the group listed the financial instruments in the second level.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

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十一、公允價值估計(續)

4. 持續和非持續第三層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

列入第三層級的金融工具主要是本集團持有的應收款項融資。本集團對重大投資採用估值技術確定其公允價值，所使用的估值模型主要為現金流量折現模型和同行業上市公司類比法，估值技術的輸入值主要包括預期收益、預期收益期限及加權平均資本成本、不可流動性折扣率等。

5. 本集團持續的第三層次公允價值計量項目，無期初與期末賬面價值間的調節信息及不可觀察參數敏感性分析

6. 本集團持續的公允價值計量項目，本期內未發生各層級之間的轉換

7. 本集團本期內未發生估值技術變更

8. 本集團無不以公允價值計量但以公允價值披露的資產和負債

XI. DISCLOSURE OF FAIR VALUE (CONTINUED)

4. On-going and non-on-going third-level fair value measurement projects, qualitative and quantitative information on valuation techniques and important parameters used

The financial instruments included in the third level are mainly unlisted equity investments and receivables financing held by the Group. The Group use valuation techniques to determine their fair value for major investments. The valuation models used are mainly discounted cash flow models and the analogy of listed companies in the same industry. The input values of valuation techniques mainly include expected income, Expected return maturity, weighted average cost of capital, illiquidity discount rate, etc.

5. The Group's continuous third-level fair value measurement project has no adjustment information between the beginning and end of the year and the sensitivity analysis of unobservable parameters.

6. No conversion happened between different levels during this period among Group's continuous fair value measurement items.

7. No changes occurred in valuation technology during this period.

8. The Group has no assets and liabilities that are not measured at fair value but disclosed at fair value.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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十二、關聯方及關聯交易

XII. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS

(一) 關聯方關係

1. 控股股東及最終控制方

(1) 控股股東及最終控制方

控股股東名稱	註冊地	業務性質	註冊資本 (萬元)	對本集團的持股 比例(%)	對本集團的 表決權比例(%)
Controlling shareholder	Place of Registration	Business nature	Registered capital (RMB'0000)	Shareholding proportion (%)	Voting rights (%)
重慶機電控股(集團)公司	重慶市北部新區黃山大道中段60號	對重慶市國資委授權範圍內的 國有資產進行經營管理			
CQMEHG	No. 60 Middle Section of Huangshan Avenue, New North Zone, Chongqing	Managing state-owned assets authorized by the Chongqing SASAC	184,288.50	54.74	54.74

註1：重慶機電控股(集團)公司對本公司持股比例為54.74%，其中持有限售股佔本公司總股本的比例為52.22%，持有境外上市H股佔本公司總股本的比例為2.52%。

註2：本集團最終控制方為重慶機電集團。

(2) 控股股東的註冊資本及其變化(單位：萬元)

控股股東	Controlling shareholder	2023年12月31日 31 Dec 2023	本期增加 Increase this year	本期減少 Decrease this year	2024年6月30日 30 Jun 2024
重慶機電控股(集團)公司	CQMEHG	184,288.50	-	-	184,288.50

(I) RELATED PARTIES

1. Controlling Shareholder and Ultimate-controlling Party

(1) Controlling Shareholder and Ultimate-controlling Party

Note 1: CQMEHG holds 54.74% of the Company's shares, of which the proportion of restricted shares in the Company's total equity is 52.22%, and the overseas listed H shares of the Company's total equity is 2.52%.

Note 2: The ultimate controlling party of this Group is CQMEHG.

(2) Registered capital of the controlling shareholder and the change(Unit: RMB'0000)

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(一) 關聯方關係(續)

1. 控股股東及最終控制方(續)

(3) 控股股東的所持限售股份或
權益及其變化(單位：萬元)

	控股股東 Number of shareholding shares	持股比例(%) Shareholding proportion (%)			
		2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023	2024年6月30日 比例 Proportion as of June 30, 2024	2023年12月31日 比例 Proportion as of December 31, 2023
控股股東 Controlling shareholder					
重慶機電控股(集團)公司 CQMEHG	201,689.52	201,689.52	54.74	54.74	54.74

註： 控股股東所持股份包含限
售股192,422.52萬股及境外
上市H股流通股9,267.00萬
股。

Note: The shares held by the controlling shareholders
include 1,924.2252 million shares of restricted
shares and 92.67 million shares of H shares
listed overseas.

2. 子公司

子公司情況詳見本附註「八、1.(1)
企業集團的構成」相關內容。

2. Subsidiaries

Please refer to “VIII.1. (1) Group structure” for
information about subsidiaries.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(一) 關聯方關係(續)

(I) RELATED PARTIES (continued)

3. 合營企業及聯營企業

本集團重要的合營或聯營企業詳見本附註「八、3.(1)重要的合營企業或聯營企業」相關內容。本年度與本集團發生關聯方交易，或上年度與本集團發生關聯方交易形成餘額的合營或聯營企業情況如下：

3. Joint Ventures and Associates

Please refer to “VIII.3. (1) Significant joint ventures or associates” for information about joint ventures and associates. The other joint ventures or associates that entered into transactions in current or previous year with the Group are addressed below.

合營或聯營企業名稱 Joint venture or associates	與本集團關係 Relationship with the Group
重慶康明斯發動機有限公司 Chongqing Cummins Engine Company	合營企業 Joint venture
克諾爾商用車系統(重慶)有限公司 Knorr-Bremse Systems for Commercial Vehicles (Chongqing) Ltd.	聯營企業 Associate
重慶紅岩方大汽車懸架有限公司 Chongqing Hongyan Fangda Automobile Suspension Co., Ltd.	聯營企業 Associate
重慶江北機械有限責任公司 Chongqing Jiangbei Machinery Co., Ltd.	聯營企業 Associate
雙環傳動(重慶)精密科技有限責任公司 (曾用名：重慶神箭汽車傳動件有限責任公司) Chongqing Arrows Auto Transmission Parts Co., Ltd (previously called Chongqing Shenjian AUTOMOBILE Transmission PARTS Co., Ltd.)	子公司之聯營公司 Associate of subsidiary
民勤國能風力發電有限責任公司 Minqin Guoneng Wind Power Co., Ltd	聯營企業 Associate

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(一) 關聯方關係(續)

(I) RELATED PARTIES (continued)

4. 其他關聯方

4. Other Related Parties

其他關聯方名稱 Other related parties	與本集團關係 Relationship with the Group
綦江齒輪傳動有限公司 Qijiang Gear Transmission Co., Ltd.	受同一母公司控制 Controlled by the same parent company
重慶機電控股集團資產管理有限公司雙橋企業管理分公司 Chongqing Electromechanical Holding Group Asset Management Co., Ltd. Shuangqiao Enterprise Management Branch	受同一母公司控制 Controlled by the same parent company
重慶機電控股集團機電工程技術有限公司 Chongqing Electromechanical Holding Group Electromechanical Engineering Technology Co., Ltd.	受同一母公司控制 Controlled by the same parent company
重慶機電控股集團鑄造有限公司 Chongqing Electromechanical Holding Group Casting Co., Ltd.	受同一母公司控制 Controlled by the same parent company
重慶機電控股集團資產管理有限公司 Chongqing Electromechanical Holding Group Asset Management Co., Ltd.	受同一母公司控制 Controlled by the same parent company
重慶軍工產業集團有限公司 Chongqing Military Industry Group Co., Ltd.	受同一母公司控制 Controlled by the same parent company
重慶起重機廠有限責任公司 Chongqing Crane Factory Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶通用機械工業有限公司 Chongqing General Machinery Industry Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶長江軸承股份有限公司 Chongqing Changjiang Bearing Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶重變電器有限責任公司 Chongqing Zhongbian Electric Appliance Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶長江軸承工業有限公司 Chongqing Changjiang Bearing Industry Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶重型汽車集團專用汽車有限責任公司 Chongqing Heavy Duty Truck Group Special Vehicle Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶機電控股集團信博投資管理有限公司 Chongqing Electromechanical Holding Group Xinbo Investment Management Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶工投機電零部件產業集團有限公司 Chongqing Gongtuo Electromechanical Parts Industry Group Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶標準件工業有限責任公司 Chongqing Standard Parts Industry Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶標準件工業有限責任公司銷售分公司 Chongqing Standard Parts Industry Co., Ltd. Sales Branch	受同一母公司控制 Controlled by the same parent company
重慶標準件工業有限責任公司重慶標準件廠分公司 Chongqing Standard Parts Industry Co., Ltd. Chongqing Standard Parts Factory Branch	受同一母公司控制 Controlled by the same parent company
重慶標準件工業有限責任公司華展金屬材料改制分公司 Chongqing Standard Parts Industry Co., Ltd. Huazhan Metal Materials Restructuring Branch	受同一母公司控制 Controlled by the same parent company
重慶標準件工業有限責任公司重慶高強度標準件廠分公司 Chongqing Standard Parts Industry Co., Ltd. Chongqing High Strength Standard Parts Factory Branch	受同一母公司控制 Controlled by the same parent company

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

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十二、關聯方及關聯交易(續)

(一) 關聯方關係(續)

4. 其他關聯方(續)

XII. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(I) RELATED PARTIES (continued)

4. Other Related Parties (continued)

其他關聯方名稱 Other related parties	與本集團關係 Relationship with the Group
重慶汽車標準件廠有限責任公司 Chongqing Automotive Standard Parts Factory Co., Ltd	受同一母公司控制 Controlled by the same parent company
綦江基齒鑫欣福利有限責任公司 Qijiang Qichi Xinxin Welfare Co., Ltd	受同一母公司控制 Controlled by the same parent company
西南計算機有限責任公司 Southwest Computer Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶恩斯特龍通用航空技術研究院有限公司 Chongqing Ernst Long General Aviation Technology Research Institute Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶基殿物業管理有限責任公司 Chongqing Jidian Property Management Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶建安儀器有限責任公司 Chongqing Jian'an Instrument Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶軍通汽車有限責任公司 Chongqing Juntong Automobile Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶市基齒汽車零部件有限責任公司 Chongqing Qichi Automotive Parts Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶重型汽車集團紅岩汽車彈簧有限責任公司 Chongqing Heavy Duty Truck Group Hongyan Automotive Spring Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶磐聯傳動科技有限公司 Chongqing Panlian Transmission Technology Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶軌道交通產業投資有限公司 Chongqing Rail Transit Industry Investment Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶標準件工業(集團)公司 Chongqing Standard Parts Industry (Group) Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶機電控股集團資產管理有限公司南岸企業管理分公司 Chongqing Electromechanical Holding Group Asset Management Co., Ltd. Nan'an Enterprise Management Branch	受同一母公司控制 Controlled by the same parent company
重慶機電控股集團資產管理有限公司綦江企業管理分公司* Chongqing Electromechanical Holding Group Asset Management Co., Ltd. Qijiang Enterprise Management Branch	受同一母公司控制 Controlled by the same parent company
重慶市基齒齒輪研究院有限公司* Chongqing Qichi Gear Research Institute Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶標準件廠 Chongqing Standard Parts Factory	受同一母公司控制 Controlled by the same parent company
重慶高強度標準件廠 Chongqing High Strength Standard Parts Factory	受同一母公司控制 Controlled by the same parent company
重慶交連機電物流有限公司 Chongqing Jiaoyun Electromechanical Logistics Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶特種電機廠有限責任公司 Chongqing Special Motor Factory Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶通用航空產業集團有限公司 Chongqing General Aviation Industry Group Co., Ltd	受同一母公司控制 Controlled by the same parent company
重慶安吉紅岩物流有限公司 Chongqing Anji Hongyan Logistics Co., Ltd	受同一母公司控制 Controlled by the same parent company

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(一) 關聯方關係(續)

4. 其他關聯方(續)

(I) RELATED PARTIES (continued)

4. Other Related Parties (continued)

其他關聯方名稱 Other related parties	與本集團關係 Relationship with the Group
重慶機器人有限公司 Chongqing Robotics Co., Ltd	母公司所屬聯營公司 Affiliated companies of the parent company
重慶通用航空有限公司 Chongqing General Aviation Co., Ltd	母公司所屬聯營公司 Affiliated companies of the parent company
重慶通用飛機工業有限公司 Chongqing General Aircraft Industry Co., Ltd	母公司所屬聯營公司 Affiliated companies of the parent company
重慶建工機電安裝工程有限公司 Chongqing Construction Engineering Mechanical and Electrical Installation Engineering Co., Ltd	母公司所屬聯營公司 Affiliated companies of the parent company
重慶通用航空產業集團航電系統有限公司 Chongqing General Aviation Industry Group Avionics System Co., Ltd	母公司所屬聯營公司 Affiliated companies of the parent company

(二) 關聯交易

(II) RELATED PARTY TRANSACTIONS

1. 採購商品

1. Procurement of goods

關聯方 Related parties	關聯交易內容 Transactions	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
西南計算機有限責任公司 Southwest Computer Co., Ltd.	採購貨物 Procurement of goods	7,077,358.51	19,200.00
其他不重要的受同一母公司 控制企業小計 Subtotal of other unimportant enterprises controlled by the same parent company	採購貨物 Procurement of goods	6,795,640.01	7,171,516.48
其他不重要的合營/ 聯營企業小計 Subtotal of other unimportant joint ventures and associates	採購貨物 Procurement of goods	—	1,506,300.00
合計	Total	13,872,998.52	8,697,016.48

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(二) 關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

2、接受勞務或服務

2. Accepting labor or services

關聯方 Related parties	關聯交易內容 Transactions	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
重慶機電控股集團資產 管理有限公司 Chongqing Machinery & Electronics Holding (Group) Asset Management Co., Ltd.	接受服務、勞務 Accepting labor or services	13,170,823.52	5,369,322.84
重慶機電控股(集團)公司 Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	接受服務、勞務 Accepting labor or services	4,333,775.37	2,108,440.90
其他不重要的合營/ 聯營企業小計 Subtotal of other unimportant joint ventures and associates	接受服務、勞務 Accepting labor or services	4,551,495.56	1,778,100.00
其他不重要的受同一母公司 控制企業小計 Subtotal of unimportant enterprises controlled by the same parent company	接受服務、勞務 Accepting labor or services	1,583,246.17	3,127,376.92
合計	Total	23,639,340.62	12,383,240.66

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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十二、關聯方及關聯交易(續)

XII RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(二) 關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

3、銷售商品

3. Sale of goods

關聯方 Related parties	關聯交易內容 Transactions	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
重慶機電控股(集團)公司 Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	銷售貨物 Sale of goods	1,283,426.76	1,008,962.27
重慶機電控股集團機電 工程技術有限公司 Chongqing Electromechanical Holding Group Electromechanical Engineering Technology Co., Ltd	銷售貨物 Sale of goods	7,062,808.17	2,481,702.73
西南計算機有限責任公司 Southwest Computer Co., Ltd.	銷售貨物 Sale of goods	5,698,471.25	-
其他不重要的合營/ 聯營企業小計	銷售貨物 Sale of goods	1,210,453.87	4,000,465.94
Subtotal of other unimportant joint ventures and associates 其他不重要的受同一母公司控制 企業小計	銷售貨物 Sale of goods	7,573,369.85	2,457,540.68
Subtotal of unimportant enterprises controlled by the same parent company	銷售貨物 Sale of goods	7,573,369.85	2,457,540.68
合計	Total	22,828,529.90	9,948,671.62

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(二) 關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

4、收取管理費及提供勞務

4. Collect management fees and provide labor services

關聯方 Related parties	關聯交易內容 Transactions	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
其他不重要的受同一母公司 控制企業小計 Subtotal of unimportant enterprises controlled by the same parent company	提供服務、勞務 Providing services and labor services	133,459.28	8,945.28
合計	Total	133,459.28	8,945.28

5、手續費及佣金收入

5. Fee and commission income

關聯方 Related parties	關聯交易內容 Transactions	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
其他不重要的合營/ 聯營企業小計 Subtotal of other unimportant joint ventures and associates	手續費 Fee	660.38	-
不重要的受同一母公司 控制企業小計 Subtotal of unimportant enterprises controlled by the same parent company	手續費 Fee	2,947.87	2,075.47
合計	Total	3,608.25	2,075.47

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(二) 關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

6、發放貸款及墊款利息收入

6. Interest income from loans and advances

關聯方 Related parties	關聯交易內容 Transactions	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
重慶機電控股(集團)公司 Chongqing Machinery & Electronics Holding (Group) Co., Ltd	發放貸款及墊款 Granting loans and advances	3,985,901.47	—
重慶長江軸承股份有限公司 Chongqing Changjiang Bearing Co., Ltd	發放貸款及墊款 Granting loans and advances	2,459,673.25	6,065,008.19
其他不重要的合營/ 聯營企業小計	發放貸款及墊款		
Subtotal of other unimportant joint ventures and associates	Granting loans and advances	2,103,405.58	3,659,500.50
不重要的受同一母公司控制 企業小計	發放貸款及墊款		
Subtotal of other unimportant enterprises controlled by the same parent company	Granting loans and advances	1,309,646.55	7,609,908.15
合計	Total	9,858,626.85	17,334,416.84

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(二) 關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

7、吸收存款利息支出

7. Deposit interest payments

關聯方 Related parties	關聯交易內容 Transactions	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
重慶機電控股(集團)公司 Chongqing Machinery & Electronics Holding (Group) Co., Ltd	存款利息 Deposit interest	1,646,171.46	1,346,280.92
其他不重要的合營/ 聯營企業小計 Subtotal of other unimportant joint ventures and associates	存款利息 Deposit interest	151,560.40	17,758.84
不重要的受同一母公司 控制企業小計 Subtotal of other unimportant enterprises controlled by the same parent company	存款利息 Deposit interest	984,781.06	2,739,868.96
合計	Total	2,782,512.92	4,103,908.72

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(二) 關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

8、關聯方資金拆借

8. Related party lending

關聯方	Related Parties	拆借金額 Lending amount	起始日 Start date	到期日 Termination date	本期利息收入 Interest income for this period
重慶康明斯發動機有限公司	Chongqing Cummins Engine Company	43,500,000.00	14 Mar 2016	31 Jan 2024	218,080.00
重慶康明斯發動機有限公司	Chongqing Cummins Engine Company	34,800,000.00	1 Feb 2024	14 Mar 2026	-
合計	Total	<u>78,300,000.00</u>	<u>-</u>	<u>-</u>	<u>218,080.00</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

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十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(二) 關聯交易(續)

(II) RELATED PARTY TRANSACTIONS (continued)

9、關聯租賃情況

9. The Related Party Rent

(1) 關聯方承租

(1) Related Parties renting

出租方名稱	承租方名稱	租賃資產 種類	租賃起始日	租賃終止日	使用權 資產原值	使用權 資產本期 折舊	租賃使用 權資產 累計折舊	租賃負債 賬面價值	租賃負債 賬面價值 其中： 一年內 到期的
Name of lessor	Name of lessee	Types of leased assets	Lease start date	Termination date	Original value of the right- of-use asset	Right-of-use asset depreciation	Accumulated depreciation of lease right assets	Book value of lease liability	Including: lease liabilities due within one year
重慶機電控股集團 資產管理有限公司	重慶卡福汽車制動轉向系統有限公司	房屋建築物	2024-1-1	2024-12-31	9,967,985.85	4,983,987.92	4,983,987.92	7,673,110.05	7,673,110.05
COMEHG Asset Management Co., Ltd.	Chongqing CAFF Automotive Braking&Steering Systems Co., Ltd.	Building	1-Jan-24	31-Dec-24					
重慶機電控股(集團)公司	重慶機電股份有限公司	房屋建築物	2022-1-1	2025-12-31	17,933,920.59	2,039,414.74	11,949,033.55	6,436,836.13	4,247,664.26
Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	Chongqing Machinery & Electric Co., Ltd.	Building	1-Jan-22	31-Dec-25					
重慶機電控股(集團)公司	重慶機電控股集團財務有限公司	房屋建築物	2023-1-1	2025-12-31	4,740,311.16	790,051.86	2,370,155.56	2,433,867.17	1,669,087.68
Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	Chongqing Electromechanical Holding Group Finance Co., Ltd.	Building	1-Jan-23						
		房屋建築物	2023-1-1	31-Dec-25	120,464.48	20,077.44	60,232.33	61,851.33	42,416.16
		Building	1-Jan-23						
		房屋建築物	2023-1-1	31-Dec-25	213,551.22	35,591.88	106,775.65	109,645.82	75,192.48
		Building	1-Jan-23						
重慶機電控股(集團)公司	重慶工業賦能創新中心有限公司	房屋建築物	2022-6-1	2024-12-31	4,013,305.21	524,042.82	2,441,176.78	1,621,963.39	1,073,219.90
Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	Chongqing Industrial Empowerment Innovation Center Co., Ltd.	Building	1-Jun-22	31-Dec-24					
合計	Total				36,989,548.51	8,393,176.66	21,911,371.79	18,337,273.89	14,780,690.53

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

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十二、關聯方及關聯交易 (續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(二) 關聯交易 (續)

(II) RELATED PARTY TRANSACTIONS (continued)

9、關聯租賃情況 (續)

9. The Related Party Rent (continued)

(2) 無關聯方出租

(2) The Group has no related parties leasing

10、關聯擔保情況

10. Guarantees

(1) 本集團作為擔保方的擔保

(1) The guarantee provided by the Group as the guarantor

無。

None.

(2) 本集團作為被擔保方

(2) The Group as guaranteed party

擔保方	被擔保方	擔保金額	擔保起始日	擔保到期日	擔保是否 已經履行完畢
Guarantor	Guaranteed party	Guaranteed amount	Starting date	Due date	Whether guarantee has been fulfilled
重慶機電控股(集團)公司 Chongqing Machinery & Electronics Holding (Group) Co., Ltd	重慶機電股份有限公司 Chongqing Machinery & Electric Co., Ltd.	32,200,000.00	2016-3-14	2031-3-14	否 No
		34,800,000.00	2016-3-14	2026-3-14	否 No
合計	Total	100,000,000.00	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額

(III) BALANCES WITH RELATED PARTIES

1、應收款項

1. Accounts receivable

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶機電控股集團機電工程技術有限公司	Chongqing Electromechanical Holding Group Electromechanical Engineering Technology Co., Ltd	13,072,620.28	17,862,005.65
綦江齒輪傳動有限公司	Qijiang Gear Transmission Co., Ltd	65,447,654.87	65,447,654.87
雙環傳動(重慶)精密科技有限責任公司	Chongqing Arrows Auto Transmission Parts Co., Ltd	—	5,934,987.58
重慶軌道交通產業投資有限公司	Chongqing Rail Transit Industry Investment Co., Ltd	15,366,573.08	15,364,240.08
重慶江北機械有限責任公司	Chongqing Jiangbei Machinery Co., Ltd.	10,495,996.36	93,399.00
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd	661,500.00	—
其他不重要的合營／聯營企業小計	Subtotal of other unimportant joint ventures and associates	5,431,712.13	411,642.38
其他不重要的受同一母公司控制企業小計	Subtotal of other unimportant enterprises controlled by the same parent company	9,104,189.08	7,316,425.40
合計	Total	119,580,245.80	112,430,354.96

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

(III) BALANCES WITH RELATED PARTIES (continued)

2、其他應收款

2. Other receivables

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
雙環傳動(重慶)精密科技 有限責任公司	Chongqing Arrows Auto Transmission Parts Co., Ltd.	6,976,466.52	34,096,687.39
綦江齒輪傳動有限公司	Qijiang Gear Transmission Co., Ltd	19,841,743.24	19,841,743.24
重慶機電控股集團資產 管理有限公司	Chongqing Machinery & Electronics Holding (Group) Asset Management Co., Ltd.	1,106,877.81	3,568.98
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd	6,878,369.59	344,569.59
其他不重要的合營/ 聯營企業小計	Subtotal of other unimportant affiliated companies of parent companies	6,657.80	6,657.80
其他不重要的受同一母公 司控制企業小計	Subtotal of other unimportant enterprises controlled by the same parent company	139,775.00	139,775.00
總計	Total	34,949,889.96	54,449,502.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

(III) BALANCES WITH RELATED PARTIES (continued)

3、應收股利

3. Prepayments

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶康明斯發動機有限公司	Chongqing Cummins Engine Co., Ltd	236,544,964.60	403,137,483.14
其他不重要的合營/ 聯營企業小計	Subtotal of other unimportant joint ventures and associates	1,937,456.38	1,937,456.38
合計	Total	238,482,420.98	405,074,939.52

4、合同資產

4. Contract Assets

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
不重要的合營/ 聯營企業小計	Subtotal of unimportant joint ventures and associates	1,044,937.14	1,101,126.14
不重要的受同一母公司控 制企業小計	Subtotal of other unimportant enterprises controlled by the same parent company	4,041,960.76	3,489,935.67
合計	Total	5,086,897.90	4,591,061.81

5、一年內到期的非流動資產

5. Non-current assets maturing within one year

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶康明斯發動機有限公司	Chongqing Cummins Engine Co., Ltd.	17,862,879.84	17,780,395.87
合計	Total	17,862,879.84	17,780,395.87

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

(III) BALANCES WITH RELATED PARTIES (continued)

6、長期應收款

6. Long-term receivables

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶康明斯發動機 有限公司	Chongqing Cummins Engine Co., Ltd.	17,862,879.84	26,670,593.81
合計	Total	17,862,879.84	26,670,593.81

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

(III) BALANCES WITH RELATED PARTIES (continued)

7、發放貸款及墊款

7. Loans and advances to customers

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd	315,206,500.00	390,241,736.11
重慶長江軸承股份有限公司	Chongqing Changjiang Bearing Co., Ltd	165,968,864.07	144,656,990.23
重慶紅岩方大汽車懸架有限公司	Chongqing Hongyan Fangda Automotive Suspension Co., Ltd	70,055,222.22	70,069,027.78
重慶重變電器有限責任公司	Chongqing Zhongbian Electric Appliance Co., Ltd	66,888,324.52	66,654,015.36
重慶江北機械有限責任公司	Chongqing Jiangbei Machinery Co., Ltd	46,032,711.11	46,040,888.89
重慶康明斯發動機有限公司	Chongqing Cummins Engine Co., Ltd	—	120,691,831.72
其他不重要的合營/ 聯營企業小計	Subtotal of unimportant joint ventures and associates	961,144.97	—
其他不重要的受同一母公 司控制企業小計	Subtotal of other unimportant enterprises controlled by the same parent company	—	4,409,150.25
合計	Total	665,112,766.89	842,763,640.34

8、應付帳款

8. Accounts payable

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶重變電器有限 責任公司	Chongqing Zhongbian Electric Appliance Co., Ltd	—	5,450,921.91
重慶交運機電物流 有限公司	Chongqing Jiaoyun Electromechanical Logistics Co., Ltd	7,268,733.00	6,061,337.92
其他不重要的合營/ 聯營企業小計	Subtotal of unimportant joint ventures and associates	664,264.74	857,940.58
其他不重要的受同一母公 司控制企業小計	Subtotal of other unimportant enterprises controlled by the same parent company	10,508,550.55	6,412,957.78
合計	Total	18,441,548.29	18,783,158.19

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

(III) BALANCES WITH RELATED PARTIES (continued)

9、其他應付款

9. Other payables

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶機電控股集團資產管理有限公司	Chongqing Electromechanical Holding Group Asset Management Co., Ltd	37,651,659.35	37,807,426.54
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd	32,683,805.50	31,273,323.35
民勤國能風力發電有限責任公司	Minqin Guoneng Wind Power Co., Ltd	19,894,000.00	56,644,000.00
其他不重要的合營／ 聯營企業小計	Subtotal of unimportant joint ventures and associates	1,641,445.83	2,366,665.59
其他不重要的受同一母公 司控制企業小計	Subtotal of other unimportant enterprises controlled by the same parent company	4,077,161.91	4,177,161.91
合計	Total	95,948,072.59	132,268,577.39

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

(III) BALANCES WITH RELATED PARTIES (continued)

10、吸收存款

10. Deposit taking

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶機電控股(集團)公司	Chongqing General Aviation Industry Group Co., Ltd.	188,673,243.92	265,044,980.21
重慶機電控股集團信博投資管理有限公司	CQMEHG Xinbo Investment Management Co., Ltd.	97,772,034.39	100,716,597.89
重慶標準件工業有限責任公司	Chongqing Standard Parts Industry Co., Ltd.	32,140,013.65	105,805,345.39
重慶長江軸承股份有限公司	Chongqing Changjiang Bearing Co., Ltd	26,792,774.45	982,540.67
重慶通用航空產業集團有限公司	Chongqing General Aviation Industry Group Co., Ltd.	25,586,860.61	14,386,404.93
重慶機電控股集團機電工程技術有限公司	CQMEHG Electromechanical Engineering Technology Co., Ltd.	16,191,476.81	109,066,844.19
重慶汽車標準件廠有限責任公司	Chongqing Automobile Standard Parts Factory Co., Ltd.	3,439,348.14	6,813,274.84
重慶通用機械工業有限公司	Chongqing General Machinery Industry Co., Ltd.	3,198,115.84	46,143,687.14
重慶市基齒齒輪研究院有限公司	Chongqing Qichi Gear Research Institute Co., Ltd.	2,923.48	5,699,570.63
其他不重要的受同一母公司控制企業小計	Subtotal of unimportant joint ventures and associates	10,907,228.47	8,020,364.03
其他不重要的合營/聯營企業小計	Subtotal of other unimportant enterprises controlled by the same parent company	700,424.68	1,081,308.27
合計	Total	405,404,444.44	663,760,918.19

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

(III) BALANCES WITH RELATED PARTIES (continued)

11、合同負債

11. Contractual liabilities

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
不重要的合營/ 聯營企業小計	Subtotal of unimportant joint ventures and associates	1,500.00	–
不重要的受同一母公司 控制企業小計	Subtotal of other unimportant enterprises controlled by the same parent company	2,145,903.06	1,617,139.46
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	–	427,358.49
合計	Total	2,147,403.06	2,044,497.95

12、一年內到期的非流動負債

12. Non-current liabilities due within one year

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶機電控股集團資產 管理有限公司	CQMEHG Asset Management Co., Ltd.	7,673,110.05	10,434,374.10
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd.	7,107,580.48	7,006,594.03
合計	Total	14,780,690.53	17,440,968.13

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY TRANSACTIONS (CONTINUED)

(三) 關聯方往來餘額(續)

(III) BALANCES WITH RELATED PARTIES (continued)

14、租賃負債

14. Lease liability

關聯方單位名稱	Related parties	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
重慶機電控股集團資產 管理有限公司	CQMEHG Asset Management Co., Ltd.	-	-
重慶機電控股(集團)公司	Chongqing Machinery & Electronics Holding (Group) Co., Ltd	3,556,583.36	7,080,299.65
合計	Total	3,556,583.36	7,080,299.65

15、關聯方承諾

本集團於資產負債表日無關聯方承諾事項。

15. related party commitments

The Group has no related party commitments on the balance sheet date.

(四) 董事、監事及職工薪酬

(IV) REMUNERATION OF DIRECTORS, SUPERVISORS AND SENIOR MANAGEMENT

主要管理層薪酬(包括已付及應付董事、監事及高級管理層的金額)如下：

The main management remuneration (including the amount paid and payable to the directors, supervisors and senior management) is as follows:

項目	Item	2024年1-6月 Jan-Jun 2024	2023年1-6月 Jan-Jun 2023
薪金及津貼	Salaries and allowances	2,153,460.00	2,378,160.00
社會保險、住房基金及 相關退休金成本	Social insurance, housing funds and related pension costs	690,580.65	600,634.83
獎金	bonus	1,109,280.00	1,405,280.00
合計	Total	3,953,320.65	4,384,074.83

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十二、關聯方及關聯交易(續)

XII. RELATED PARTIES AND RELATED-PARTY
TRANSACTIONS (CONTINUED)

(五) 應收董事、董事關連企業借款

1. 本集團無應收董事、董事關連企業提供借款情況。
2. 本集團無為董事、董事關連企業借款提供擔保情況。

(V) BORROWINGS RECEIVABLE OF DIRECTORS AND
DIRECTORS' RELATED PARTIES

1. The Group has no receivables from directors and director-related corporate loans.
2. The Group does not provide guarantees for directors and director-related corporate loans.

十三、股份支付

無。

XIII. SHARE-BASED PAYMENT

None.

十四、承諾及或有事項

1. 重要承諾事項

以下為本集團於資產負債表日，已簽約而尚不必在資產負債表上列示的資本性支出承諾：

XIV. COMMITMENTS AND CONTIGENCIES

1. Important commitments

Capital expenditure contracted during the reporting period but not yet incurred by the Group:

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
房屋、建築物及機器設備 無形資產	House, building and equipment Intangible Assets	26,410,804.44 690,200.00	33,913,339.89 —
合計	Total	27,101,004.44	33,913,339.89

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十四、承諾及或有事項(續)

XIV.COMMITMENTS AND CONTIGENCIES (CONTINUED)

1. 重要承諾事項(續)

以下為本集團於資產負債表日，已簽約而尚不必在資產負債表上列示的信貸承諾：

1. Important commitments (continued)

The following are the credit commitments signed by the Group and not yet listed on the balance sheet:

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
銀行承兌匯票	Bank acceptance	4,400,000.00	4,400,000.00
非融資性保函	Non financing guarantee letter	110,135,126.73	—
賣斷式轉貼現	Sell out discount	2,433,209.39	172,065,639.98
合計	Total	116,968,336.12	176,465,639.98

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十四、承諾及或有事項(續)

XIV.COMMITMENTS AND CONTIGENCIES
(CONTINUED)

2. 或有事項

截止2024年6月30日，本集團作為被告的重大訴訟事項如下：

(1) 水輪機廠與CVA訴訟事項

2009年7月31日，本集團子公司重慶水輪機廠有限責任公司(以下簡稱「水輪機廠」)水輪機廠與Water Gen Power S.r.l.(以下簡稱「WGP公司」)簽訂供貨合同，WGP公司向水輪機廠購買葉輪；2009年9月16日，Compagnia Valdostana delle Acque S.p.A.(以下簡稱「CVA公司」)與WGP公司簽署合同，WGP公司將其從水輪機廠購買的葉輪出售給CVA公司。

2018年10月，CVA公司基於上述葉輪存在嚴重缺陷為由向意大利奧斯塔法院提起訴訟，要求WGP公司和水輪機廠對其因向WGP公司購買的4個葉輪而遭受的損失共同承擔賠償責任，金額共計3,961,642.57歐元。

2. Contingencies

As of June 30, 2024, the significant litigation matters of the group as the defendant are as follows:

(1) *Litigation matters between turbine plant and CVA*

On July 31, 2009, Chongqing Water Turbine Factory Co., Ltd. (hereinafter referred to as "Water Turbine Factory"), a subsidiary of our group, signed a supply contract with Water Gen Power S.r.l. (hereinafter referred to as "WGP Company") to purchase impellers from the water turbine factory; On September 16, 2009, Compagnia Valdostana delle Acque S.p.A. (hereinafter referred to as "CVA Company") signed a contract with WGP Company to sell the impellers it purchased from the turbine plant to CVA Company.

In October 2018, CVA filed a lawsuit against WGP and the turbine plant in the Otta Court of Italy, claiming serious defects in the aforementioned impellers. They demanded that WGP and the turbine plant jointly bear compensation liability for the losses suffered as a result of purchasing four impellers from WGP, with a total amount of 3,961,642.57 euros.

NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十四、承諾及或有事項(續)

2. 或有事項(續)

(1) 水輪機廠與CVA訴訟事項(續)

該訴訟事件已於2021年3月18日進行第一次聽證會，聽證會上主要就訴訟時效的問題法庭給予特別關注，並發佈特別命令：於2021年10月16日前就時效的問題舉行第二次聽證會。於2024年2月1日舉行了第三次聽證會，就訴訟時效問題進行審理，已決定該案件是否進入下一步的實質審理，法院未當庭作出法令決定。截止報告日，該案件尚未進行實質審理。

本集團管理層判斷該訴訟事項已過訴訟時效，預計敗訴並賠付的可能性極小，無需就該或有事項計提預計負債。

十五、資產負債表日後事項

1. 重要的非調整事項：無。
2. 本集團無資產負債表日後重大銷售退回。
3. 除存在上述資產負債表日後事項披露事項外，本集團無其他重大資產負債表日後事項。

XIV. COMMITMENTS AND CONTINGENCIES (CONTINUED)

2. Contingencies (continued)

(1) *Litigation matters between turbine plant and CVA (continued)*

The first hearing of the lawsuit was held on March 18, 2021, during which the court paid special attention to the issue of statute of limitations and issued a special order to hold a second hearing on the issue of statute of limitations before October 16, 2021. The third hearing was held on February 1, 2024, regarding the issue of statute of limitations for litigation. It has been decided whether the case will proceed to the next substantive trial, but the court did not make a legal decision in court. As of the reporting date, the case has not yet undergone substantive trial.

The management of this Group determines that the litigation matter has passed the statute of limitations and the likelihood of losing and compensating is extremely low. Therefore, there is no need to make provision for estimated liabilities for this contingency.

XV. EVENTS OCCURRING AFTER THE BALANCE SHEET DATE

1. The Group has no significant non adjustment matters.
2. The Group has no significant sales returns after the balance sheet date.
3. Except for the disclosure of events after the balance sheet date mentioned above, the Group has no other significant events after the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十六、其他重要事項

1. 本集團年金計劃建立情況

根據本集團第五屆董事會2021年第一次會議記錄及決議，同意公司本部自2021年起建立企業年金，並按照《重慶機電股份有限公司(本部)企業年金方案實施細則》進行管理，截止2024年6月30日，公司本部及子公司參與年金計劃的人數分別為3,549人。

2. 分部信息

本集團的報告分部是根據不同產品或服務、或在不同地區經營的業務單元。由於各種業務或地區需要不同的技術和市場戰略，因此，本集團分部獨立管理各個報告分部的生產經營活動，並評價其經營成果，以決定向其配置資源並評價其業績。

本集團有9個報告分部，分別為：

發動機分部，負責生產並銷售發動機產品；

通用機械分部，負責生產並銷售通用機械產品；

風電葉片分部，負責生產並銷售風電葉片；

XVI. OTHER SIGNIFICANT EVENTS

1. The Group's annuity plan establishment

According to the fifth session of the board of directors in 2021 first meeting minutes and resolution, agreed to the company headquarters since 2021 to establish enterprise annuity, and in accordance with the Chongqing electromechanical co., LTD. (headquarters) enterprise annuity plan rules for management, as of June 30, 2024, the company headquarters and subsidiary to participate in the annuity plan number of 3,549 people respectively.

2. Segment information

The group's reporting segments are business units operating on the basis of different products or services, or in different regions. As various businesses or regions require different technologies and market strategies, the group's divisions independently manage the production and operation activities of each reporting division and evaluate its operating results in order to determine the allocation of resources to it and evaluate its performance.

The Group has 9 reporting divisions which are:

General machinery division, responsible for producing and selling general mechanical products;

Wind turbine blade division, responsible for producing and selling wind turbine blades;

Wire and cable division, responsible for the production and sales of wire and cable products;



NOTES TO THE FINANCIAL STATEMENTS (*Continued*)

財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十六、其他重要事項 (續)

2. 分部信息 (續)

電線電纜分部，負責生產並銷售電線電纜產品；

智能製造分部，負責生產並銷售高端智能裝備產品；

數控機床分部，負責在中國和歐洲生產並銷售數控機床產品；

高壓變壓器分部，負責生產並銷售高壓變壓器產品；

材料銷售分部，負責材料銷售；

金融服務分部，負責提供貸款等金融服務；

其他分部，負責生產並銷售其他產品。

分部間轉移價格經雙方協商後確定。

資產、負債、收入及費用根據分部的經營進行分配。

XVI. OTHER SIGNIFICANT EVENTS (CONTINUED)

2. Segment information (continued)

Engine division, responsible for the production and sales of engine products;

Intelligent manufacturing division, responsible for producing and selling high-end intelligent equipment products;

CNC machine tools division, responsible for the production and sales of CNC machine tools in China and Europe;

High voltage transformer division, responsible for the production and sales of high voltage transformer products;

Material sales division, responsible for material sales;

Financial services division, responsible for providing financial services such as loans;

Other divisions, responsible for producing and selling other products.

The inter-division transfer price shall be determined by both parties through negotiation.

Assets, liabilities, revenues and expenses are allocated according to the operations of the segment.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日

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

XVI. OTHER SIGNIFICANT EVENTS (CONTINUED)

2. Segment information (continued)

The Financial Information of the division for Jan-Jun 2024:

2024年1-6月報告分部的財務信息

2. 分部信息(續)

Items	Engine 發動機	General machinery 通用機械	Wind turbine blades 風葉片	Wire and cable 電纜電線	Numerically controlled machine tool 數控機床	Intelligent manufacturing 智能製造	High voltage transformer 高壓變壓器	Financial service 金融服務	Material sales 材料銷售	Other divisions 其他分部	Offset 分部間抵消	Total 合計
對外交易收入	-	1,122,784,484.84	1,191,144,973.61	1,000,113,127.40	409,300,765.00	289,442,940.00	-	44,400,161.14	2,554,468.73	291,539,375.55	-	4,279,364,297.27
分部間交易收入	-	-4,249,955.62	-	-6,558,129.63	-6,167,086.69	-5,030,398.28	-	-18,832,630.41	-766,574.94	-12,073,060.70	-	-53,696,076.27
來自外部交易收入	-	1,118,535,289.22	1,191,144,973.61	993,554,997.77	403,163,678.31	284,412,541.72	-	25,567,530.73	1,788,893.79	279,520,314.85	-	4,225,668,221.00
營業務成本	-	798,260,079.44	985,972,442.29	882,047,837.57	298,035,692.54	249,018,961.36	-	17,214,007.55	482,067.69	291,147,681.34	-	3,522,148,469.78
分部間交易成本	-	-4,249,955.62	-	-6,558,129.63	-2,716,497.55	-5,030,398.28	-	-14,335,874.00	-	-7,617,752.20	-	-40,507,847.28
來自外部交易成本	-	794,010,883.82	985,972,442.29	875,489,707.94	295,319,194.99	243,989,563.08	-	2,878,133.55	482,067.69	283,529,929.14	-	3,461,640,612.50
Gross profit from external transactions	-	324,524,405.40	133,172,531.32	118,065,689.83	107,844,984.32	40,423,578.64	-	22,689,397.18	1,316,836.10	-4,099,614.29	-	744,027,608.50
Gross profit rates (%)	-	29.01	11.90	11.88	26.75	14.21	-	88.74	74.44	-1.43	-	17.61
營業利潤	257,751,721.55	128,268,907.10	32,846,533.19	40,915,211.96	41,265,109.39	3,365,806.21	18,407,246.97	28,905,033.34	-555,018.37	-249,571,660.72	-	331,754,890.62
利息收入	-	2,837,357.64	697,318.49	372,180.51	92,257.96	143,027.88	-	-	105,929.28	4,375,108.11	-	8,623,367.87
利息費用	-	227,151.39	3,226,809.58	3,309,175.63	9,827,319.92	553,247.52	-	-	-	23,408,495.03	-	40,627,611.07
Investment income from associates and joint ventures	257,751,721.55	-	-	-	1,240,902.46	-	18,407,246.97	-	-	7,968,835.76	-	285,368,786.74
利潤總額	257,751,721.55	128,907,983.57	32,961,394.94	40,730,670.82	46,206,433.77	3,106,343.51	18,407,246.97	28,585,006.64	-547,516.66	-27,999,629.99	-	339,109,654.12
所得稅費用	-	22,400,344.22	7,811,282.56	4,785,819.55	229,597.83	1,508,426.18	-	11,436,298.79	-99.38	-165,109.20	-	48,006,569.55
淨利潤	257,751,721.55	106,507,639.35	25,150,102.38	35,944,851.27	45,976,835.94	1,597,918.33	18,407,246.97	17,148,708.85	-547,417.28	-27,834,520.79	-	290,103,084.57

Other items	Engine 發動機	General machinery 通用機械	Wind turbine blades 風葉片	Wire and cable 電纜電線	Numerically controlled machine tool 數控機床	Intelligent manufacturing 智能製造	High voltage transformer 高壓變壓器	Financial service 金融服務	Material sales 材料銷售	Other divisions 其他分部	Offset 分部間抵消	Total 合計
Depreciation of Property, plant and equipment and investment property	-	19,457,953.00	43,384,609.82	7,583,895.95	26,872,801.53	5,719,644.73	-	1,305,001.55	9,068.63	30,735,537.19	-	135,128,212.40
Amortisation of intangible assets	-	2,526,663.04	11,264,589.70	387,860.42	5,593,962.35	195,322.02	-	469,761.43	193,158.12	9,275,983.82	-	29,892,200.40
Provision on inventory	-	-14,569,445.58	-	-618,855.19	-667.21	383,713.58	-	-	-	-609,484.90	-	-15,414,519.30
Provision for (reversal of) impairment of accounts receivables and other receivables	-	-15,212,436.28	16,931,531.69	-4,485,769.77	-4,753,136.62	-9,960,754.25	-	-	-90,070.43	7,032,467.44	-	-10,518,168.22
Additions to non-current assets (other than financial instruments, long term equity investments and deferred income tax assets)	-	-37,269,581.14	-19,939,796.24	-4,327,141.76	-18,361,420.36	-7,022,306.75	-	-1,630,266.98	578,265.09	6,361,187.51	-	-81,621,040.63

十六、其他重要事項 (續)

XVI. OTHER SIGNIFICANT EVENTS (CONTINUED)

2. 分部信息 (續)

2023年1-6月報告分部的財務信息

Financial information of reporting segments from January to June 2023 as follows:

Items	項目	Engine 發動機	General machinery 通用機械	Wind turbine blades 風電葉片	Wire and cable 電纜電線	Numerically controlled machine tool 數控機床	Intelligent manufacturing 智能制造	High voltage transformer 高壓變壓器	Financial service 金融服務	Material sales 材料銷售	Other divisions 其他分部	Offset 分部間抵消	Total 合計
External transaction income	對外交易收入	-	1,095,891,712.19	1,057,756,642.26	918,887,851.36	363,463,957.85	184,771,633.29	-	52,250,501.03	2,228,363.42	289,214,172.13	-	3,940,974,653.63
Inter-segment revenue	分部間交易收入	-	-4,421,943.19	-	-7,935,355.13	-9,307,640.00	-1,287,890.06	-	-23,329,783.59	-298,032.07	-9,215,924.30	-	-51,998,570.34
Revenue from external customers	來自外部交易收入	-	1,091,469,769.00	1,057,756,642.26	910,752,286.23	353,666,316.85	183,483,743.23	-	28,927,717.44	1,940,331.35	282,998,247.83	-	3,888,976,083.29
Operating costs	營業成本	-	786,419,883.54	915,124,430.60	811,044,281.98	264,139,239.55	162,833,734.59	-	16,539,644.21	1,054,466.24	249,042,752.83	-	3,195,252,502.54
Inter-segment transaction cost	分部間交易成本	-	-3,483,594.67	-	-11,276,278.47	-6,887,269.91	-1,287,890.06	-	-12,406,930.84	-146,581.73	-4,438,952.21	-	-41,041,486.89
External transaction cost	來自外部交易成本	-	782,936,288.87	915,124,430.60	799,767,883.51	257,182,059.64	151,545,644.53	-	4,186,713.37	913,904.51	244,583,800.62	-	3,156,211,005.65
Gross profit from external transactions	來自外部交易毛利	-	308,533,500.13	140,632,211.76	110,984,912.72	96,504,296.21	31,937,918.70	-	24,734,004.07	1,026,426.84	18,414,447.21	-	732,767,077.64
Gross profit rates (%)	毛利率 (%)	-	28.27	13.32	12.19	27.29	17.41	-	85.52	52.9	7	-	18.84
Operating (loss)/profit	營業利潤	157,195,880.34	98,028,471.12	30,355,089.41	47,885,954.06	-31,682,500.51	876,347.17	-781,429.09	26,634,878.43	-397,380.18	-92,027,852.43	-	236,437,988.32
Interest income	利息收入	-	2,485,848.94	708,507.65	218,919.25	5,342.63	387,556.52	-	-	111,117.26	9,309,666.63	-	13,226,868.88
Interest costs	利息費用	-	-5,123,071.41	6,053,012.68	3,170,787.12	13,893,095.34	55,255.25	-	-	-	18,502,860.84	-	41,898,083.64
Investment income from associates and joint ventures	對聯營和合營企業及合資企業的投資收益	157,195,880.34	-	-	-	1,094,616.88	-	-781,429.09	-	-	20,359,837.34	-	177,808,915.47
Total profit	利潤總額	157,195,880.34	100,526,296.77	30,440,210.27	47,883,063.06	-32,271,821.72	921,324.11	-781,429.09	26,634,878.43	-90,133.24	-91,724,244.35	-	238,744,034.58
Income tax expense	所得稅費用	-	12,695,594.88	3,570,545.21	3,755,577.54	5,401,825.39	1,456,994.26	-	8,016,586.76	-	1,032,610.01	-	35,929,724.05
Net profit	淨利潤	157,195,880.34	87,830,711.89	26,869,665.06	44,137,485.52	-37,673,647.11	-358,670.15	-781,429.09	18,162,291.67	-90,133.24	-92,756,854.36	-	202,814,310.53

Items	其他項目	Engine 發動機	General machinery 通用機械	Wind turbine blades 風電葉片	Wire and cable 電纜電線	Numerically controlled machine tool 數控機床	Intelligent manufacturing 智能制造	High voltage transformer 高壓變壓器	Financial service 金融服務	Material sales 材料銷售	Other divisions 其他分部	Offset 分部間抵消	Total 合計
Depreciation of Property, plant and equipment and investment property	固定資產、使用權資產以及投資性房地產折舊	-	18,012,330.06	24,339,107.12	6,755,841.58	36,268,904.61	6,321,299.94	-	1,267,763.73	2,495.38	32,071,378.48	608,861.98	125,647,990.88
Amortisation of intangible assets	無形資產攤銷	-	2,924,959.33	11,939,623.80	394,704.90	6,872,411.16	178,065.36	-	239,881.91	-	2,920,440.56	-1,107,525.89	24,380,540.93
Provision on inventory	存貨跌價準備	-	-803,808.55	-711,100.00	-	-	-3,824,110.07	-	-	-	345,282.46	-	-4,693,556.16
Provision for (reversal of) impairment of accounts and other receivables	應收賬款及其他應收款減值準備/轉回	-	-	4,645,739.18	1,844,580.19	7,747,261.34	8,653,687.51	-	-	-	15,453,354.78	-	38,244,632.00
Additions to non-current assets (other than financial instruments, long term equity investments and deferred income tax assets)	非流動資產增加 (不包括金融資產、長期股權投資和遞延所得稅資產)	-	23,109,450.95	-41,425,316.06	5,615,267.13	-39,915,017.36	-3,688,327.31	-	3,520,484.85	464,941.21	-28,900,791.63	-20,468,634.86	-100,868,935.08

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日

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

XVI. OTHER SIGNIFICANT EVENTS (CONTINUED)

十六、其他重要事項(續)

2. 分部信息(續)

2. Segment information (continued)

Information on the assets and liabilities of reported segments as follows:

各報告分部資產負債情況：

31 Dec 2023	31 Dec 2023	Engine 發動機	General machinery 通用機械	Wind turbine blades 風電葉片	Wire and cable 電線電纜	Numerically controlled machine tool 數控機床	Intelligent manufacturing 智能製造	High voltage transformer 高壓變壓器	Financial service 金融服務	Material sales 材料銷售	Other divisions 其他分部	Offset 分部間抵消	Total 合計
Total assets 資產總額	664,642,389.23	4,485,347,053.83	3,225,303,967.06	1,551,610,097.62	1,936,531,580.44	754,441,814.57	392,098,542.77	3,273,876,865.66	55,427,459.57	10,328,391,758.29	-9,328,891,979.08	17,343,779,769.96	
Total liabilities 負債總額	-	2,355,281,866.82	2,309,746,545.26	1,095,409,123.55	1,309,162,442.46	428,856,182.21	-	2,126,064,019.99	272,308,422.77	3,560,518,029.09	-4,335,191,336.75	8,922,158,285.40	
Investment of associates or joint ventures 聯營及合營企業 投資	664,642,389.23	-	-	-	76,182,841.22	-	392,098,542.77	-	-	458,979,770.06	-	1,591,903,743.28	

續表

(Continued)

31 Dec 2022	31 Dec 2022	Engine 發動機	General machinery 通用機械	Wind turbine blades 風電葉片	Wire and cable 電線電纜	Numerically controlled machine tool 數控機床	Intelligent manufacturing 智能製造	High voltage transformer 高壓變壓器	Financial service 金融服務	Material sales 材料銷售	Other divisions 其他分部	Offset 分部間抵消	Total 合計
Total assets 資產總額	406,890,867.68	4,334,882,482.94	2,981,141,022.74	1,415,799,070.32	2,025,617,207.53	649,233,783.37	373,691,235.80	3,811,221,134.38	41,524,882.82	10,520,514,861.50	-9,074,412,482.12	17,468,084,166.96	
Total liabilities 負債總額	-	2,056,691,059.18	2,085,564,043.91	946,836,820.90	1,423,682,099.63	327,811,227.95	-	2,865,557,756.47	256,615,212.85	3,878,632,858.97	-4,334,578,353.75	9,246,252,819.51	
Investment of associates or joint ventures 聯營及合營企業 投資	406,890,867.68	-	-	-	74,751,137.98	-	373,691,235.80	-	-	453,973,317.54	-	1,308,308,619.00	

3. 除上述事項外，本集團不存在重大的應披露的其他重要事項。 Except for the matters above, the Group does not have any other important matters that should be disclosed.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七、母公司財務報表主要項目註釋

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY

1. 其他應收款

1. Other Receivables

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
應收股利	Dividend receivables	473,577,176.04	442,004,487.90
其他應收款	Other receivables	317,363,481.86	299,778,094.92
減：減值準備	Less: Provision for bad debts	167,093,119.09	167,093,119.09
合計	Total	623,847,538.81	574,689,463.73

1.1 應收股利

1.1 Dividend receivables

項目	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023	未收回原因 Reasons for not yet recovered	是否發生減值及 其判斷依據 Whether impaired and criterion
賬齡1年以內的應收股利 Within 1 year	471,639,719.66	289,811,977.85	-	-
其中：康明斯 Including: Chongqing Cummins	236,544,964.60	252,882,429.47	-	-
鴿牌公司 Pigeon Brand Company	35,094,755.06	36,929,548.38	-	-
水泵公司 Pump company	200,000,000.00	-	-	-
賬齡1年以上的應收股利 Over 1 year	1,937,456.38	152,192,510.05	-	-
其中：紅岩方大 Including: Hongyan Fangda	1,937,456.38	1,937,456.38	對方尚未支付 Pending Payment	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
康明斯 CQ Cummins	-	150,255,053.67	根據協議約定付款 Payment according to investment agreement	公司經營正常，具備支付能力，不存在減值 The company operates normally and has the ability to pay, without impairment
合計 Total	473,577,176.04	442,004,487.90		

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七、母公司財務報表主要項目註釋(續)

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

1. 其他應收款(續)

1. Other Receivables (continued)

1.2 其他應收款

1.2 Other receivables

項目	Items	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
其他應收款	Other receivables	317,363,481.86	299,778,094.92
減：減值準備	Less: provision for bad debts	167,093,119.09	167,093,119.09
其他應收款賬面價值	Carrying amount	150,270,362.77	132,684,975.83

(1) 其他應收款按款項性質分類
情況

(1) Classification of other receivables by nature

款項性質	Nature	2024年6月30日 30 Jun 2024	2023年12月31日 31 Dec 2023
應收關聯公司	Receivables related party	78,676,235.67	78,676,235.67
對外部借款及利息	For external borrowing and interest	236,778,624.96	219,424,772.40
備用金	Imprest	13,905.56	-
其他	Others	1,894,715.67	1,677,086.85
合計	Total	317,363,481.86	299,778,094.92
減：減值準備	Less: Provision for impairment	167,093,119.09	167,093,119.09
賬面價值	Book value	150,270,362.77	132,684,975.83

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七·母公司財務報表主要項目註釋(續)

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

1. 其他應收款(續)

1. Other Receivables (continued)

1.2 其他應收款(續)

1.2 Other receivables (continued)

(2) 其他應收款賬齡分析

(2) Aging analysis

Aging	賬齡	30 Jun 2024 2024年6月30日	31 Dec 2023 2023年12月31日
1年以內	Within one year	147,922,619.05	146,865,562.17
1年至2年	1-2 years	61,469,064.15	23,091,734.66
2年至3年	2-3 years	74,775.00	40,449,522.08
3年以上：	Over 3 years:	107,897,023.66	89,371,276.01
其中：3年至4年	Including: 3-4 years	19,365,365.24	962,954.21
4年至5年	4-5 years	962,954.21	88,408,321.80
5年及以上	Over 5 years	87,568,704.21	—
其他應收款合計	Total	317,363,481.86	299,778,094.92
減：壞賬準備	Less: Provision for impairment	167,093,119.09	167,093,119.09
其他應收款賬面淨值	Carrying amount	150,270,362.77	132,684,975.83

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七、母公司財務報表主要項目註釋(續)

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

1. 其他應收款(續)

1.2 其他應收款(續)

(3) 其他應收款按壞賬計提方法
分類列示

1. Other Receivables (continued)

1.2 Other receivables (continued)

(3) Other receivables with provision for bad debts based
on the expected credit risk portfolio

Bad debt provision	壞賬準備	Stage I	Stage II	Phase III	Total
		第一階段	第二階段	第三階段	
		Expect credit loss for the next 12 months	Expected credit loss for the entire duration (no credit impairment occurred)	Expected credit loss for the entire duration (credit impairment has occurred)	
		未來12個月預期信用損失	整個存續期預期信用損失(未發生信用減值)	整個存續期預期信用損失(已發生信用減值)	合計
2023年12月31日	Balance of 31 December 2023	-	-	167,093,119.09	167,093,119.09
其他應收款壞賬準備賬面餘額在本期	The book balance of bad debt provision for other receivables in the current period	-	-	-	-
- 轉入第二階段	- converts into the second stage	-	-	-	-
- 轉入第三階段	- converts into the third stage	-	-	-	-
- 轉回第二階段	- converts back to the second stage	-	-	-	-
- 轉回第一階段	- converts back to the first stage	-	-	-	-
本期計提	Accrued	-	-	-	-
本期轉回	Collected back	-	-	-	-
本期轉銷	Transferred back	-	-	-	-
本期核銷	Write off	-	-	-	-
其他變動	Other changes	-	-	-	-
2024年6月30日	Balance of 30 Jun 2024	-	-	167,093,119.09	167,093,119.09

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七、母公司財務報表主要項目註釋(續)

1. 其他應收款(續)

1.2 其他應收款(續)

(3) 其他應收款按壞賬計提方法
分類列示(續)

- 1) 單獨進行預期信用損失
測試的款項明細

Name	名稱	Book balance 賬面餘額	30 Jun 2024 2024年6月30日		Reason 計提理由
			Provision for bad debts 壞賬準備	Percentage (%) 壞賬準備比例(%)	
Chongqing Shangshe Chemical Co., Ltd.	重慶商社化工 有限公司	88,531,658.42	88,531,658.42	100.00	not expected to be fully recoverable 預計無法收回
Qijiang Gear Transmission Co., Ltd	綦江齒輪傳動 有限公司	78,561,460.67	78,561,460.67	100.00	not expected to be fully recoverable 預計無法收回
Total	合計	167,093,119.09	167,093,119.09	-	

(4) 其他應收款本期計提、收回
或轉回的壞賬準備情況

Items	類別	31 Dec 2023 2023年12月31日	Current year's change amount 本年變動金額				30 Jun 2024 2024年6月30日
			Accrued 計提	Withdrawal or reversal 收回或轉回	Transfer or write off 轉銷或核銷	Others 其他	
Provision for impairment	其他應收款壞賬準備	167,093,119.09	-	-	-	-	167,093,119.09
Total	合計	167,093,119.09	-	-	-	-	167,093,119.09

(5) 本公司本期無實際核銷的其
他應收款情況

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

1. Other Receivables (continued)

1.2 Other receivables (continued)

(3) Other receivables with provision for bad debts based
on the expected credit risk portfolio (continued)

- 1) The other receivables recognized provision
for bad debts separately

(4) Other accounts receivable bad debt reserves
provisioned, recovered or reversed this period

(5) The company has no other accounts receivable that
have been actually written off this period

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七、母公司財務報表主要項目註釋(續)

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

1. 其他應收款(續)

1.2 其他應收款(續)

(6) 按欠款方歸集的期末餘額前五名的其他應收款情況

Name of debtors	Nature	30 Jun 2024	Aging	Percentage of other receivables ending balance (%) 佔其他應收款年末餘額合計數的比例(%)	Ending balance of bad debt provision 壞賬準備期末餘額
單位名稱	款項性質	2024年6月30日	賬齡		
Chongqing Shangshe Chemical Co., Ltd 重慶商社化工有限公司	Borrowings and interest 借款及利息	88,531,658.42	4-5 years, more than 5 years 4-5年、5年以上	27.90	88,531,658.42
Qijiang Gear Transmission Co., Ltd 綦江齒輪傳動有限公司	Borrowings and interest 借款及利息	78,561,460.67	1-2 year, 3-4 years 1-2年、3-4年	24.75	78,561,460.67
Chongqing Machine Tool (Group) Co., Ltd 重慶機床(集團)有限責任公司	Funds from affiliated companies 關聯公司款項	64,288,488.05	Within 1 year, 1-2 years 1年以內、1-2年	20.26	-
Chongqing Water Turbine Factory Co., Ltd 重慶水輪機廠有限責任公司	Funds from affiliated companies 關聯公司款項	47,080,017.09	Within 1 year 1年以內	14.83	-
Chongqing Shengpu Materials Co., Ltd 重慶盛普物資有限公司	Funds from affiliated companies 關聯公司款項	17,547,979.00	Within 1 year 1年以內	5.53	-
Total 合計		296,009,603.23		93.27	167,093,119.09

(7) 因資金集中管理而列報於其他應收款

無。

(8) 應收員工借款情況

無。

1. Other Receivables (continued)

1.2 Other receivables (continued)

(6) Top 5 other receivables at the end of this period

(7) Reported as other receivables due to centralized fund management

None.

(8) Receivable employee loans

None.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七、母公司財務報表主要項目註釋(續)

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

2. 長期股權投資

2. Long-term equity investments

(1) 長期股權投資分類

(1) Classification of long-term equity investments

Items	項目	Book balance 賬面餘額	30 Jun 2024 2024年6月30日	Book value 賬面價值
			Impairment 減值準備	
對子公司投資	Investment in subsidiaries	4,468,802,174.23	122,211,686.75	4,346,590,487.48
對聯營、合營企業投資	Investment in associates and joint ventures	1,498,564,736.70	—	1,498,564,736.70
合計	Total	5,967,366,910.93	122,211,686.75	5,845,155,224.18

Items	項目	Book balance 賬面餘額	31 Dec 2023 2023年12月31日	Book value 賬面價值
			Impairment 減值準備	
對子公司投資	Investment in subsidiaries	4,401,802,174.23	122,211,686.75	4,279,590,487.48
對聯營、合營企業投資	Investment in associates and joint ventures	1,217,399,315.66	—	1,217,399,315.66
合計	Total	5,619,201,489.89	122,211,686.75	5,496,989,803.14

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七、母公司財務報表主要項目註釋 (續)

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

2. 長期股權投資 (續)

(2) 對子公司投資

2. Long-term equity investments (continued)

(2) Investments in subsidiaries

Investee	被投資單位	31 Dec 2023 (Carrying amount) 2023年12月31日 (賬面價值)	Impairment provision at the beginning of the year balance 減值準備年初餘額	Increase and decrease in the current period 本期增減變動				30 Jun 2024 (Carrying amount) 2024年6月30日 (賬面價值)	30 Jun 2024 (Balance of impairment provision) 減值準備 2024年6月30日 餘額
				Increase	Decrease	Provision for impairment	Others		
重慶卡福汽車制動轉向系統有限公司	Chongqing CAFF Automotive Braking & Steering System Co., Ltd	264,485,219.18	-	-	-	-	264,485,219.18	-	
重慶華浩冶煉有限公司	Chongqing Huahao Smelting Co., Ltd.	-	-	-	-	-	-	-	
重慶水輪機廠有限公司	Chongqing Water Turbine Works Co., Ltd.	313,948,318.00	47,000,000.00	-	-	-	313,948,318.00	47,000,000.00	
重慶鴿牌電纜有限公司	Chongqing Pigeon Electric Wires & Cables Co., Ltd	126,893,602.52	-	-	-	-	126,893,602.52	-	
重慶通用工業(集團)有限責任公司	Chongqing General Industry (Group) Co., Ltd	664,215,717.15	-	-	-	-	664,215,717.15	-	
重慶成飛新材料股份公司	Chongqing Chenglei New Materials Co., Ltd.	651,423,978.00	-	-	-	-	651,423,978.00	-	
重慶水泵廠有限責任公司	Chongqing Pump Industry Co., Ltd.	197,411,466.90	-	-	-	-	197,411,466.90	-	
重慶氣體壓縮機廠有限責任公司	Chongqing Gas Compressor Factory Co., Ltd.	120,313,860.15	-	67,000,000.00	-	-	187,313,860.15	-	
重慶機床(集團)有限責任公司	Chongqing Machine Tools (Group) Co., Ltd.	1,061,137,386.00	-	-	-	-	1,061,137,386.00	-	
重慶盛普物資有限公司	Chongqing Shengpu Materials Co., Ltd.	-	20,992,435.00	-	-	-	-	20,992,435.00	
重慶機電控股(集團)財務有限公司	Chongqing Machinery and Electronics Holding Group Finance Co., Ltd.	551,087,852.58	-	-	-	-	551,087,852.58	-	
精密技術集團有限公司 (PTG)	Precision Technologies Group (PTG) Limited	140,217,686.00	54,219,251.75	-	-	-	140,217,686.00	54,219,251.75	
重慶工業賦能創新中心有限公司	Chongqing Industrial Enabling Innovation Center Co., Ltd.	27,080,288.00	-	-	-	-	27,080,288.00	-	
重慶機電智能製造有限公司	Chongqing Machinery & Electronic Intelligent Manufacturing Co., Ltd.	161,375,113.00	-	-	-	-	161,375,113.00	-	
合計	Total	4,279,590,467.48	122,211,686.75	67,000,000.00	-	-	4,346,590,467.48	122,211,686.75	

XVII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

2. 長期股權投資(續)

2. Long-term equity investments (continued)

(3) 對聯營、合營企業投資

(3) Investment in associates and joint ventures

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外,均以人民幣元列示)

Investee	被投資單位	Cost of investment	31 Dec 2023	31 Dec 2023	Additional investment	Reduced investment	Investment profit and loss recognized under equity method	Changes in the period			Cash dividends declared in current year	Provision for impairment this year	Balance of impairment
								2023年12月31日	2023年12月31日	Investment profit and loss recognized under equity method			
		投資成本	2023年12月31日	追加投資	減少投資	權益法下應認的投資損益	其他綜合收益調整	其他權益變動	宣告發放現金股利或利潤	計提減值準備	2024年6月30日餘額		
1. Joint venture	一、合營企業												
OO Commins	重慶康明斯	370,189,551.00	406,890,867.68	-	-	257,751,721.55	-	-	-	-	684,642,589.23	-	
Sub Total	小計	370,189,551.00	406,890,867.68	-	-	257,751,721.55	-	-	-	-	684,642,589.23	-	
2. Associates	二、聯營企業												
Chongqing ABB	重慶ABB	236,051,166.00	373,691,285.80	-	-	18,407,246.97	-	-	-	-	392,096,542.77	-	
Hongyan Fangda	紅岩方大	51,306,166.00	125,741,850.50	-	-	4,043,618.79	-	-	-	-	121,698,231.71	-	
Exedy	愛迪帶	16,890,157.00	83,625,701.55	-	-	702,179.85	-	-	2,962,383.24	-	81,365,498.16	-	
Knorr	克諾爾	44,231,859.00	70,302,397.03	-	-	7,030,835.47	-	-	-	-	77,333,232.50	-	
Chongqing Jiangbei Machinery	江北機械	57,933,988.00	75,807,213.10	-	-	4,279,379.23	-	-	-	-	80,086,592.33	-	
WPG Italy	意大利WPG	6,038,193.00	-	-	-	-	-	-	-	-	-	-	
Mingri Guoheng	民勤國能電力發電有限公司	81,340,000.00	81,340,000.00	-	-	-	-	-	-	-	81,340,000.00	-	
Sub Total	小計	494,401,019.00	810,508,447.98	-	-	26,376,082.73	-	-	2,962,383.24	-	833,921,147.47	-	
Total	合計	807,946,570.00	1,217,399,315.66	-	-	284,127,804.28	-	-	2,962,383.24	-	1,498,563,736.70	-	

十七、母公司財務報表主要項目註釋(續)

VII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

2. 長期股權投資(續)

2. Long-term equity investments (continued)

(3) 對聯營、合營企業投資

可收回金額按公允價值減去處置費用後的淨額確定；

(3) Investment in associates and joint ventures

The recoverable amount is determined based on the net amount after deducting disposal expenses from fair value.

Items 項目	Book value 賬面價值	Recoverable amount 可收回金額	Impairment amount 減值金額	Determination of fair value and disposal costs 公允價值和處置費用的確定方式	Key parameters 關鍵參數	Basis for determining key parameters 關鍵參數的確定依據
Chongqing Water Turbine Factory Co., Ltd 重慶水輪機廠有限公司	360,948,318.00	313,948,318.00	47,000,000.00	Market assessment 市場評估	Land and housing evaluation unit price 土地、房屋評估單價	Evaluation value of houses and land of the same type in the same location 相同地段相同類型房屋、土地評估價值
Total 合計	360,948,318.00	313,948,318.00	47,000,000.00	-	-	-

可收回金額按預計未來現金流量的現值確定；

The recoverable amount is determined based on the present value of expected future cash flows:

Items 項目	Book value 賬面價值	Recoverable amount 可收回金額	Impairment amount 減值金額	The number of years in the forecast period 預測期的年限	Key parameters for the forecast period 預測期的關鍵參數	Key parameters during the stable period 穩定期的關鍵參數	Basis for determining key parameters 穩定期的關鍵參數的確定依據
Chongqing Shengpu Materials Co. Ltd 重慶盛普物資有限公司	20,992,435.00	-	20,992,435.00	5 years 5年	Revenue growth rate: 33.99%; Gross margin: 58.02%; Discounted rate: 5.5% 收入增長率: 33.99%; 毛利率: 58.02%; 折現率: 5.5%	Revenue growth rate: 0%; Gross margin: 62.22%; Discounted rate: 5.5% 收入增長率: 0%; 毛利率: 62.22%; 折現率: 5.5%	Reasonable predictions for the future 對未來的合理預測
Precision Technology Group Co. Ltd. (PTG) 精壹技術集團有限公司(PTG)	194,436,937.75	140,217,686.00	54,219,251.75	5 years 5年	Revenue growth rate: 4.40%; Gross margin: 43.03%; Discounted rate: 9.72% 收入增長率: 4.40%; 毛利率: 43.03%; 折現率: 9.72%	Revenue growth rate: 0%; Gross margin: 43.03%; Discounted rate: 9.72% 收入增長率: 0%; 毛利率: 43.03%; 折現率: 9.72%	Reasonable predictions for the future 對未來的合理預測
Total 合計	215,429,372.75	140,217,686.00	75,211,686.75	-	-	-	-

註：盛普公司折現率5.5%按國有企業加權股權成本確定，PTG公司折現率按商譽減值測試折現率12%扣除所得稅率19%後得出。

Note: The discount rate of Shengpu Company is 5.5% determined based on the weighted equity cost of state-owned enterprises, while the discount rate of PTG Company is determined based on the goodwill impairment test discount rate of 12% after deducting the income tax rate of 19%.

NOTES TO THE FINANCIAL STATEMENTS (Continued)
財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

NOTES TO THE FINANCIAL STATEMENTS (Continued) 財務報表附註(續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

十七、 母公司財務報表主要項目註釋(續)

VII. NOTES TO MAJOR ITEMS OF THE FINANCIAL STATEMENTS OF THE COMPANY (CONTINUED)

3. 營業收入和營業成本

3. Operating revenue & operating cost

Item	項目	Jan-Jun 2024 2024年1-6月		Jan-Jun 2023 2023年1-6月	
		Revenue 收入	Cost 成本	Revenue 收入	Cost 成本
其他業務收入	Other operations	4,168,227.86	-	529,272.75	-
合計	Total	4,168,227.86	-	529,272.75	-

4. 投資收益

4. Investment income

Items	項目	Jan-Jun 2024	Jan-Jun 2023
		2024年1-6月	2023年1-6月
權益法核算的長期股權投資收益	Investment income from long-term equity investments in equity method	284,127,804.28	176,774,298.61
成本法核算的長期股權投資收益	Investment income of long-term equity investments in cost method	308,722,122.75	55,590,000.00
處置理財產品取得的投資收益	Investment income obtained from disposal of wealth management products	-	218,833.01
其他權益工具投資分紅	Investment income from Other equity instruments investment	-	980,100.00
其他	Other	-	-382,728.00
合計	Total	592,849,927.03	233,180,503.62

註：本集團不存在投資收益匯回的重大限制。

Note: No significant restriction of investment income of the Group.

本財務報告於2024年8月21日由本集團董事會批准報出。

The financial statements was approved by the Board of Directors of the Group for disclosure on August 21, 2024.

SUPPLEMENTARY INFORMATION TO CONSOLIDATED FINANCIAL STATEMENTS

合併財務報表補充資料

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
(All amounts are presented in RMB except otherwise stated) (本財務報表附註除特別註明外，均以人民幣元列示)

1. 本期非經常性損益明細表

1. DETAILS OF EXTRAORDINARY PROFIT OR LOSS FOR THE PERIOD

項目	Items	Jan-Jun 2024 2024年1-6月
非流動性資產處置損益(包括已計提資產減值準備的沖銷部分)	Non current asset disposal gains and losses (including the offsetting portion of the provision for impairment of assets)	-59,508,569.60
計入當期損益的政府補助(與公司正常經營業務密切相關、符合國家政策規定、按照確定的標準享有、對公司損益產生持續影響的政府補助除外)	Government subsidies included in the current period's profit and loss (excluding government subsidies closely related to the company's normal business operations, in compliance with national policies and regulations, enjoyed according to determined standards, and having a continuous impact on the company's profit and loss)	74,891,627.97
除同公司正常經營業務相關的有效套期保值業務外，非金融企業持有金融資產和金融負債產生的公允價值變動損益以及處置金融資產和金融負債產生的損益	Except for effective hedging business related to the normal operation of the company, the fair value gains and losses arising from the holding of financial assets and financial liabilities by non-financial enterprises, as well as the gains and losses arising from the disposal of financial assets and financial liabilities	6,208,648.12
計入當期損益的對非金融企業收取的資金佔用費	Funds occupation fees charged to non-financial enterprises included in current profit and loss	218,080.00
債務重組損益	Profit and loss from debt restructuring	-3,838,657.48
企業因相關經營活動不再持續而發生的一次性費用，如安置職工的支出等	The one-time expenses incurred by the enterprise due to the discontinuation of related business activities, such as expenses for resettling employees, etc	-
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 above items	6,463,056.88
小計	Subtotal	24,434,185.89
減：所得稅影響額	Less：Income tax impact amount	3,666,932.31
少數股東權益影響額(稅後)	Minority shareholder equity impact (after tax)	1,411,297.68
合計	Total	19,355,955.90

SUPPLEMENTARY INFORMATION TO CONSOLIDATED FINANCIAL STATEMENTS (Continued)
 合併財務報表補充資料 (續)

From 1 January 2024 to 30 June 2024 2024年1月1日至2024年6月30日
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2. 淨資產收益率及每股收益

2. RETURN ON NET ASSETS AND EARNINGS PER SHARE

Profit for the reporting period	報告期利潤	Weighted mean Return on equity (%) 加權平均 淨資產收益率(%)	Earnings per share (RMB / share) 每股收益(元/股)	
			Basic earnings per share 基本每股收益	Diluted earnings per share 稀釋每股收益
歸屬於母公司普通股股東的淨利潤	Net profit attributable to shareholders of the company	3.44	0.07	0.07
扣除非經常性損益後歸屬 於母公司普通股股東的淨利潤	Net profit attributable to the common shareholders of the parent company after deducting non-recurring gains and losses	3.20	0.07	0.07

重慶機電股份有限公司
 二〇二四年八月二十一日

Chongqing Machinery & Electric Co., Ltd.
 21 August 2024



重慶機電股份有限公司

CHONGQING MACHINERY & ELECTRIC CO., LTD.*

