成都四威科技股份有限公司

(在中華人民共和國註冊成立之中外合資股份有限公司)

CHENGDU SIWI SCIENCE AND TECHNOLOGY COMPANY LIMITED

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

股份代號 Stock Code: 1202

INTERIM REPORT
中期業績報告
2026

管理層討論及分析
MANAGEMENT DISCUSSION AND ANALYSIS

業績分析

於本期間，本集團的主要業務為光纖、線纜、光電纜組件以及光產品。

於本期間，本集團營業額總計為人民幣319,266,267.84元，與去年同期比較增加約123.69%。於本期間，線纜的營業收入總計為人民幣20,382,932.40元，較去年同期增加約54.27%；光纜及電纜組件業務的營業收入總計為人民幣28,445,412.64元，較去年同期減少約2.25%。本公司的主要附屬公司成都中住光纖有限公司(「**成都中住**」)光纖及光產品銷售額總計為人民幣252,324,234.23元，較去年同期增加218.82%。

主營業務的營業收入總計增長的主要原因是本年AI數據中心等應用需求爆發式增長，光纖市場價格短期內出現快速攀升，並帶動本公司收入增長。

RESULTS ANALYSIS

During the Period, the Group was principally engaged in optical fibers, cables, optical cable and electric cable components, and optical products business.

During the Period, the Group recorded a total operating revenue of RMB319,266,267.84, representing an increase of approximately 123.69% as compared with the Corresponding Period. During the Period, total operating revenue from the cable business amounted to RMB20,382,932.40, representing an increase of approximately 54.27% as compared with the Corresponding Period. Total operating revenue from the optical cable and electric cable components business amounted to RMB28,445,412.64, representing a decrease of approximately 2.25% as compared with the Corresponding Period. Total sales of optical fibers and optical products by Chengdu SEI Optical Fiber Co., Ltd. ("**Chengdu SEI**"), a principal subsidiary of the Company, amounted to RMB252,324,234.23, representing an increase of 218.82% as compared with the Corresponding Period.

The increase in total operating revenue from principal businesses was mainly due to the explosive growth in demand for applications such as AI data centres this year, which led to a rapid short-term increase in optical fibers market price and drove the growth of the Company's revenue.

管理層討論及分析
MANAGEMENT DISCUSSION AND ANALYSIS

主要業務回顧

為提高本集團業績，本公司董事會針對本集團內外部環境和市場的變化，積極調整生產及經營策略，本集團於本期間主要業務活動摘錄如下：

一、 主責主業情況

光纖業務

於本期間，數據中心需求激增導致光纖市場需求量價齊升，原材料供應日趨緊張，本集團採取積極措施搶抓市場機遇。在重大市場拓展方面，重點保障國際市場G.657.A2光纖等高利潤訂單，簽約額較去年同期增長約390%。在供應鏈保障方面，多方拓展供貨渠道和合作方式，加大光纖預製棒新供應商供貨力度，提升供應鏈韌性。在技術創新方面，創新拉絲技術、開發小直徑光纖穩定生產工藝，為公司搶佔AI智算中心小直徑光纖的高利潤市場，提供了強力保障。

線纜業務

於本期間，本公司深挖客戶需求，持續開拓市場。一是夯實軌交纜主要機型市場，中車主機廠簽約額較上年度同比提升約43%。二是通過設計開發、工藝優化等完成柔性改進、譜系擴展，架空絕緣電纜、UL系列電纜、光伏纜等實現市場簽約。三是升級傳統領域，XETFE系列、PFA系列氟塑料纜按計劃開展試製、試用，為佈局新興市場奠定基礎。

REVIEW OF PRINCIPAL BUSINESSES

To improve the performance of the Group, the Board proactively adjusted the production and operation strategies in response to the changes in internal and external environments of the Group and the market. The major business activities of the Group during the Period are summarised as follows:

I. Major Operations

Optical Fibers Business

During the Period, driven by the surging demand from data centres, the optical fibers market recorded increases in both demand and prices, while the supply of raw materials became increasingly demanding. The Group adopted proactive measures to seize market opportunities. In terms of major market expansion, the Group focused on securing high-margin orders in the international market, including G.657.A2 optical fibers, with the contract amount increasing by approximately 390% as compared with the Corresponding Period. In terms of supply chain assurance, the Group expanded supply channels and cooperation models through multiple means, increased the supply from new suppliers of optical fibers preforms, and enhanced the resilience of its supply chain. In terms of technological innovation, the Group innovated its drawing technology and developed a stable production process for small-diameter optical fibers, providing strong support for the Company to capture the high-margin market for small-diameter optical fibers used in AI intelligent computing centres.

Cable Business

During the Period, the Company further explored customer needs and continued to expand its market. First, the Company consolidated the market for major models of rail transit cables, with the contract amount from CRRC Corporation Limited ("**CRRC**") OEMs increasing by approximately 43% as compared with the Corresponding Period. Second, through design and development, process optimisation and other measures, the Company completed flexibility improvement and product family expansion, and achieved market contracts for aerial insulated cables, UL series cables, photovoltaic cables and other products. Third, the Company upgraded traditional application areas. Trial production and trial use of XETFE series and PFA series fluoroplastic cables were carried out as planned, laying a foundation for the Company's deployment in emerging markets.

光電纜組件業務

於本期間，本公司根據業務特點加大外部市場開拓力度，簽約額較去年同期顯著提升。同時，為保障市場任務交付，本公司一方面通過數字化車間建設提升生產效率，另一方面以內部支援及外部補充的方式提供人力資源保障。

光產品業務

於本期間，一是新增光學延時類產品研製，完成熔融拉錐耦合器和密集波分複用器的自主研製；二是持續進行POB光模塊結構、電路設計及工藝優化，進行水聽環自動繞製技術的可行性驗證，實現生產效率的提升；三是完成前端合路光模塊小批量生產能力建設，為保障順利交付完成生產準備。

Optical Cable and Electric Cable Component Business

During the Period, the Company increased its efforts in external market development according to the characteristics of the business, and the contract amount increased significantly as compared with the Corresponding Period. Meanwhile, to ensure the delivery of market tasks, the Company enhanced production efficiency through the construction of a digital workshop, while providing human resources support through internal support and external supplementation.

Optical product business

During the Period, first, the Company newly commenced the development of optical time-delay products and completed the independent development of fused biconical taper couplers and dense wavelength division multiplexers. Second, the Company continued to optimise the structure, circuit design and process of POB optical modules, conducted feasibility verification of automatic winding technology for hydrophone loops, and achieved improvement in production efficiency. Third, the Company completed the construction of small-batch production capacity for front-end optical combiner modules, thereby completing production preparations to ensure smooth delivery.

二、 內部管理工作開展情況

二零二六年，本公司黨委堅決貫徹落實上級決策部署，扎實開展樹立和踐行正確政績觀的學習教育，促進意識形態責任落實到位，為公司高質量發展提供保障。

持續夯實財務管理基礎，提升數據核算精準度，著力打造高質量財務生態信息體系。以邊際貢獻為核心抓手，拆解經營目標、充分發揮預算預警機制，常態化跟蹤經營目標完成情況。依託一體化穿透式成本管理系統，實現全流程成本跟蹤，精準識別、定位異常成本波動，挖掘成本影響動因，形成兩金指標與經營數據的可視化結果展示。

圍繞中心任務、重大緊急項目能力補充開展年度固定資產投資工作，以保障產業發展需求。為建立健全公司的實物管理體系，在上年度實物管理能力提升專項工作的基礎上再次明確實物分類、領導團隊和實物管理責任體系，形成管理實施方案和年度計劃並組織實施。

II. Internal Management

In 2026, the party committee of the Company resolutely implemented the decisions and deployments of higher authorities, solidly carried out study and education activities on establishing and practising a correct view of performance, promoted the implementation of ideological responsibility, and provided support for the high-quality development of the Company.

The Company continued to strengthen the foundation of financial management, enhanced the accuracy of data accounting, and focused on building a high-quality financial ecosystem information system. With contribution margin as the core approach, the Company broke down its operating objectives, fully leveraged its budget early-warning mechanism, and carried out regular tracking of the completion of operating objectives. Relying on the integrated and penetrating cost management system, the Company achieved full-process cost tracking, accurately identified and located abnormal cost fluctuations, explored cost impact drivers, and formed visualised displays of "Two Funds" indicators and operating data.

Focusing on central tasks and capacity supplementation for major and urgent projects, the Company carried out annual fixed asset investment activities to meet the needs of industrial development. To establish and improve the Company's physical asset management system, on the basis of the special initiative on enhancing physical asset management capabilities in the previous year, the Company further clarified physical asset classification, the leadership team and the physical asset management responsibility system, formulated management implementation plans and annual plans, and organised their implementation.

強化供應鏈管理，全面梳理公司各類物料及外協採購需求類別，建立供應商電子檔案，信息可查可用，完成全品類供應商歸集，建立供應商資源庫。加強物料及實物管理制度建設，發佈《零星物料出入庫管理規範》《低值易耗品管理規範》，進一步規範出入庫管理。

The Company strengthened supply chain management, comprehensively reviewed the categories of various materials and outsourced procurement requirements, established electronic supplier files with searchable and usable information, completed the consolidation of suppliers across all categories, and established a supplier resource database. The Company strengthened the development of systems for materials and physical asset management, issued the *Management Standards for the Inbound and Outbound Storage of Sporadic Materials and the Management Standards for Low-value Consumables*, and further standardised inbound and outbound storage management.

健全項目管理流程，提升項目管理效能，明確售前、研發、生產和能力建設項目從立項到關閉的過程管理以及研發項目投後管理要求及職責權限。根據各業務、各項目運行實際優化計劃管理制度，進一步加強計劃管控力度，細化計劃考核顆粒度，提升計劃考核的顯性化水平。

The Company improved its project management process and enhanced project management effectiveness, clarifying the process management from project initiation to closure for pre-sales, research and development (the "**R&D**"), production and capacity-building projects, as well as the post-investment management requirements, responsibilities and authorities for R&D projects. Based on the actual operation of each business and project, the Company optimised its planning management system, further strengthened plan control, refined the granularity of plan assessment, and enhanced the explicitness of plan assessment.

聚焦業務發展，開展各類認證體系建設。結合內外部審核、客戶審核、生產過程中暴露的體系短板，制修訂29份體系文件、管理辦法，確保體系文件適用性和可操作性。順利通過質量（GB、GJB、IRIS管理體系）、環境、職業健康安全管理體系監督審核，3C、UL、TUV、工業產品生產許可證等產品工廠檢查。固化常態化月度質量檢查機制，針對新投產、重點項目在生產前開展質量專項檢查及問題閉環。

Focusing on business development, the Company carried out the development of various certification systems. Taking into account internal and external audits, customer audits and system shortcomings exposed during the production process, the Company formulated and revised 29 system documents and management measures to ensure the applicability and operability of system documents. The Company successfully passed supervision audits for quality management systems, including GB, GJB and IRIS management systems, environmental management systems and occupational health and safety management systems, as well as product and factory inspections for 3C, UL, TUV and industrial product production licences. The Company solidified a regular monthly quality inspection mechanism and carried out special quality inspections and closed-loop rectification of issues before production for newly commissioned and key projects.

管理層討論及分析
MANAGEMENT DISCUSSION AND ANALYSIS

重點圍繞財務、研發、生產管理持續開展信息化建設。全面試運行業財一體化系統，實現相關財務報表的自動計算與生成、產品快速報價；研發管理系統進入試運行階段，研發過程、研發數據管理實現線上化，完成下游系統的集成，打破「訂單 — 研發 — 生產」環節信息壁壘；開發並試運行面向線纜業務的生產過程信息系統，為生產運營系統全覆蓋奠定基礎。

The Company continued to promote informatisation construction with a focus on finance, R&D and production management. The business-finance integration system entered full trial operation, realising automatic calculation and generation of relevant financial statements and rapid product quotation. The R&D management system entered the trial operation stage, with the R&D process and R&D data management moved online, and integration with downstream systems completed, breaking down information barriers among "orders — R&D — production". The Company developed and trial-operated a production process information system for the cable business, laying a foundation for full coverage of the production operation system.

強化安全生產責任落實，安全生產態勢良好。持續開展「效能提升年」行動和二零二六年安全生產標準化三級達標建設，嚴格落實安全生產「穿透式」監管的十八條硬措施。定期組織安全檢查與隱患治理，強化全員安全素養，組織開展專題培訓覆蓋「五類關鍵人員」。

The Company strengthened the implementation of production safety responsibilities, and the production safety situation remained sound. The Company continued to carry out the "Efficiency Enhancement Year" initiative and the construction of Level-3 safety production standardisation compliance in 2026, and strictly implemented the 18 hard measures for "penetrating" supervision of production safety. The Company regularly organised safety inspections and hidden hazard rectification, strengthened the safety awareness and capabilities of all employees, and organised special training covering the "five categories of key personnel".

不斷強化風險管理防控，開展全級次風險排查工作，識別並確立二零二六年度企業重點管控風險6項，設置21項監控閾值，嚴格落實重大風險月度、季度監測要求進行跟蹤預警，做好風險事件報告工作。持續增強內部控制管理，強化內部監督，持續跟蹤監控二零二五年內控缺陷19項的整改，已按計劃完成16項缺陷的整改，剩餘3項缺陷按整改計劃推進中。

The Company continuously strengthened risk management, prevention and control, carried out risk assessments at all levels, identified and established six key enterprise risks for focused control in 2026, set 21 monitoring thresholds, strictly implemented the monthly and quarterly monitoring requirements for major risks to carry out tracking and early warning, and properly conducted risk event reporting. The Company continued to enhance internal control management, strengthened internal supervision, and continued to track and monitor the rectification of 19 internal control deficiencies identified in 2025. Rectification of 16 deficiencies has been completed as planned, while the remaining three deficiencies are being advanced according to the rectification plan.

財務分析

於二零二六年六月三十日，本集團資產總值為人民幣1,201,533,745.62元，較二零二五年十二月三十一日的人民幣1,036,854,668.93元上升約15.88%。其中非流動資產總值為人民幣232,393,254.36元，佔資產總值的約19.34%，較二零二五年十二月三十一日的人民幣238,105,067.89元下降約2.40%。

於二零二六年六月三十日，本集團流動資產總值為人民幣969,140,491.26元，佔資產總值的約80.66%，較二零二五年十二月三十一日的人民幣798,749,601.04元上升約21.33%。本集團於本期間之經營業務現金流量淨額為人民幣244,800,736.08元，去年同期經營業務現金流量淨額為人民幣4,178,674.72元，上升約5,758.33%。

於二零二六年六月三十日，本集團銀行結餘及現金（包括有負擔的存款）為人民幣606,026,697.91元，較二零二五年十二月三十一日的人民幣371,427,135.02元上升約63.16%。

於二零二六年六月三十日，本集團負債總額為人民幣254,948,991.68元（於二零二五年十二月三十一日：人民幣171,593,907.36元），負債對總資產比率為約21.22%，較二零二五年十二月三十一日的約16.55%上升約4.67個百分點，其中一年內到期銀行及其他貸款為人民幣0元。

於本期間內，本集團未有其他集資活動。

於本期間內，本集團的銷售費用、管理費用、研發費用和財務費用分別為人民幣5,727,671.01元、人民幣21,946,583.53元、人民幣6,208,656.11元及人民幣–778,576.13元，較去年同期的人民幣3,319,061.96元、人民幣18,106,519.45元、人民幣6,396,936.33元及人民幣–3,639,689.18元，分別增加約72.57%、增加約21.21%、減少約2.94%及減少利息收入人民幣2,713,444.49元。

FINANCIAL ANALYSIS

As at 30 June 2026, the Group's total assets amounted to RMB1,201,533,745.62, representing an increase of approximately 15.88% from RMB1,036,854,668.93 as at 31 December 2025 of which the total non-current assets amounted to RMB232,393,254.36, accounting for approximately 19.34% of the total assets and representing a decrease of approximately 2.40% from RMB238,105,067.89 as at 31 December 2025.

As at 30 June 2026, the Group's total current assets amounted to RMB969,140,491.26, accounting for approximately 80.66% of total assets and representing an increase of approximately 21.33% from RMB798,749,601.04 as at 31 December 2025. The net cash flows from operating activities of the Group for the Period amounted to RMB244,800,736.08, while the net cash flows from operating activities for the Corresponding Period amounted to RMB4,178,674.72, representing an increase of approximately 5,758.33%.

As at 30 June 2026, the Group's bank balances and cash (including deposits with encumbrance) amounted to RMB606,026,697.91, representing an increase of approximately 63.16% from RMB371,427,135.02 as at 31 December 2025.

As at 30 June 2026, the Group's total liabilities amounted to RMB254,948,991.68 (as at 31 December 2025: RMB171,593,907.36). The liability total asset ratio was approximately 21.22%, representing an increase of approximately 4.67 percentage points as compared with approximately 16.55% as at 31 December 2025. Bank and other loans due within one year were nil.

During the Period, the Group did not have other fund-raising activities.

During the Period, the Group's selling expenses, administrative expenses, R&D expenses and financial expenses amounted to RMB5,727,671.01, RMB21,946,583.53, RMB6,208,656.11 and RMB-778,576.13, respectively, representing an increase of approximately 72.57%, an increase of approximately 21.21%, a decrease of approximately 2.94% and a decrease in interest income of RMB2,713,444.49, respectively from RMB3,319,061.96, RMB18,106,519.45, RMB6,396,936.33 and RMB-3,639,689.18 for the Corresponding Period.

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於本期間內，本集團的毛利率約為39.62%，較去年同期的約19.68%上升約19.94個百分點。

During the Period, the gross profit margin, was approximately 39.62%, representing an increase of approximately 19.94 percentage points from approximately 19.68% for the Corresponding Period.

1. **資金流動性分析**

   於二零二六年六月三十日，本集團資金流動比率約為4.69，速動比率約3.76。本集團的資產負債比率（總負債除以總資產）約為26.93%（二零二五年十二月三十一日：約19.83%）。

1. **Analysis of liquidity**

   As at 30 June 2026, the Group's current ratio and quick ratio were approximately 4.69 and approximately 3.76, respectively. The gearing ratio of the Group, which was calculated by dividing the total liabilities by the total equity, was approximately 26.93% (31 December 2025: approximately 19.83%).

2. **財政資源分析**

   於二零二六年六月三十日，本集團無長期借款。而本集團銀行存款及現金達人民幣606,026,697.91元，因此，本集團短期償債風險較低。

2. **Analysis of financial resources**

   As at 30 June 2026, the Group had no long-term borrowings. As the Group's bank deposits and cash amounted to RMB606,026,697.91, the Group had low exposure to short term solvency risk.

3. **本集團資本結構情況**

   本集團的資金來源是本公司發行股份募集資金。為保證本集團資金的合理使用，本集團有嚴格及較完善的財務管理制度。在本期間內，未發生債務到期償還及責任到期履行但未能償還或未能履行責任等不正當行為問題。

   本集團今後還要加強對資金的調度和管理，在確保生產經營正常運作的情況下，最大限度地運用及發揮資金的作用。

3. **Capital structure of the Group**

   The Group's capital resources are derived from proceeds from the issuance of shares by the Company. To ensure reasonable utilisation of its capital, the Group has established a stringent and sound financial management system. During the Period, no inappropriate conduct, such as default in repayment of due debts and failure of performance of due obligations, was noted.

   In the future, the Group will strengthen the control and management of funds so that they can be fully utilised under normal production and operation.

4. **或有負債**

   於二零二六年六月三十日，本集團並無或有負債（二零二五年十二月三十一日：無）。

4. **Contingent liabilities**

   As at 30 June 2026, the Group had no contingent liabilities (31 December 2025: Nil).

業務展望

二零二六年下半年，宏觀經濟整體承壓，除數據中心等少數產業外，多數行業呈現供大於求的格局，軌道交通等主機廠均不同程度存在開工不足的現狀，市場競爭愈發激烈。本公司將在董事會的領導下，將主要精力放在產業發展上，持續降本增效，優化完善內部控制，力爭完成全年的各項經營指標。

BUSINESS OUTLOOK

In the second half of 2026, the macroeconomy will remain generally under pressure. Except for a limited number of industries such as data centres, most industries are characterised as oversupply in production. OEMs in sectors such as rail transit are facing production capacity underutilisation, and market competition is becoming increasingly intense. Under the leadership of the Board, the Company will focus its principal efforts on industrial development, continue to reduce costs and enhance efficiency, optimise and improve internal control, and strive to accomplish its various annual operating indicators.

一、 經營形勢及應對措施

光纖業務

光纖業務方面，結合中長期發展規劃，重新梳理搭建客戶體系，保障業務長效穩健發展；持續挖掘新的供應鏈，保障開工率；持續推進新品研發，開拓新品光纖市場；積極開拓海外市場。

線纜業務

線纜業務方面，豐富銷售渠道佈局，實現產品多元化拓展。積極提升耐高溫等特種光纜產品的研發及量產能力，持續開展氟塑料線纜等特種線纜的應用推廣，加快推動線纜產品數字化採集系統落地，提升產品的數字化管控能力。

光電纜組件業務

光電纜組件業務方面，加快構建穩健的生產運營體系，強化多項目統籌管控水平，提升履約交付能力。實施關鍵工序自動化改造，推行U型線精益佈局，完善MES系統實現基礎數字化管理，建立系統的員工培訓體系和嚴格的來料質量控制。

I. Operating Situation and Response Measures

Optical Fibers Business

In respect of the optical fibers business, in line with its medium to long term development plan, the Company will restructure and establish its customer system to ensure the long-term and stable development of the business, continue to explore new supply chains to safeguard the operating rate; continuously promote R&D of new products and expand the market for new optical fibers, and actively expand overseas markets.

Cable Business

In respect of the cable business, the Company will enrich the layout of its sales channels and achieve diversified product expansion. The Company will actively enhance its R&D and mass production capabilities for special optical cable products, including high-temperature resistant products, continue to promote the application of special cables such as fluoroplastic cables, accelerate the implementation of the digital data collection system for cable products, and enhance the digital control capability of its products.

Optical Cable and Electric Cable Component Business

In respect of the optical cable and electric cable component business, the Company will accelerate the establishment of a robust production and operation system, strengthen the overall coordination and control of multiple projects, and enhance its contract performance and delivery capabilities. The Company will implement automation upgrades for key processes, promote a lean U-shaped line layout, improve the MES system to realise basic digital management, establish a systematic employee training system, and implement strict incoming material quality control.

管理層討論及分析
MANAGEMENT DISCUSSION AND ANALYSIS

光產品業務

光產品業務方面，依託本公司精密繞製、高精度延時控制等關鍵技術，聚焦小批量配套業務，加強老客戶市場跟蹤力度，快速響應光電產品相關需求。同步推進生產能力建設，進一步提升光纖環批量生產能力，建立波分複用器等小批量試製能力，為保障市場需求奠定基礎。

Optical Products Business

In respect of the optical products business, relying on the Company's key technologies such as precision winding and high-precision time-delay control, the Company will focus on small-batch supporting businesses, strengthen market tracking of existing customers, and respond swiftly to demands relating to optoelectronic products. At the same time, the Company will advance the construction of production capacity, further enhance the batch production capacity for fiber optic loops, and establish small-batch trial production capabilities for wavelength division multiplexers and other products, thereby laying a foundation for meeting market demand.

二、 管理提升

圍繞公司發展戰略和年度工作目標，深入開展各類勞動競賽、技術比武、合理化建議等建功立業活動，激發廣大職工的創造活力和工作熱情。

優化薪酬福利體系，調整公積金繳納比例、意外險標準，進行員工購房支持資格審核，落實購房支持制度。強化員工考核評價運用，激發員工工作熱情，持續提升員工工作主動性與執行力。

持續推進「一體化穿透式」成本管理系統的完善與優化，深化系統賦能，以系統數據為基石，聚焦關鍵業務環節，深化合同、報價、兩金及成本等核心領域的精細化管理以及合同全週期管理。重點監控大額費用執行情況控制費用發生額度，繼續推進兩金壓降工作提升經營周轉效率，加強資金管理提升資金使用效率，加強税務體系建設減少税收風險。

II. Management Improvement

Focusing on the Company's development strategy and annual work objectives, the Company will carry out various contribution-building activities such as labour competitions, skills competitions and rationalisation proposals, so as to stimulate the creativity and enthusiasm of employees.

The Company will optimise its remuneration and welfare system, adjust the provident fund contribution ratio and accident insurance standards, conduct eligibility reviews for employee housing purchase support, and implement the housing purchase support system. The Company will strengthen the application of employee assessment and evaluation results, stimulate employees' work enthusiasm, and continuously enhance employees' work initiative and execution capabilities.

The Company will continue to promote the improvement and optimisation of the "integrated and penetrating" cost management system, deepen system empowerment, and, with system data as the foundation, focus on key business processes and deepen refined management in core areas such as contracts, quotations, "Two Funds" and costs, as well as whole-life-cycle contract management. The Company will focus on monitoring the execution of large expenses and controlling the amount of expenses incurred, continue to promote the reduction of "Two Funds" to improve operating turnover efficiency, strengthen fund management to enhance the efficiency of fund utilisation, and strengthen the development of the tax system to reduce tax risks.

優化供應商體系，持續拓展各業務板塊需補充的供應商資源，並實施數字化管理；持續監控物料齊套情況，靈活採取駐廠催貨、約談供方、供方備貨、安全庫存等方式全力保障訂單順利交付。契合多元化業務模式發展方向，持續強化計劃管理剛性，壓實各級責任節點，加強計劃協調，打通全鏈條的堵點斷點，確保科研生產任務的按期完成。

The Company will optimise its supplier system, continue to expand supplier resources that need to be supplemented for each business segment, and implement digital management. The Company will continue to monitor material kitting completeness and flexibly adopt methods such as stationing personnel at suppliers to expedite delivery, interviewing suppliers, supplier stockpiling and safety inventory to fully ensure smooth order delivery. In line with the development direction of diversified business models, the Company will continue to strengthen the rigidity of planning management, consolidate responsibility nodes at all levels, enhance planning coordination, clear bottlenecks and breakpoints across the entire chain, and ensure the timely completion of scientific research and production tasks.

持續構建「大監督、大風控」體系，進一步強化全員法治思維，加強風險制度宣貫力度，著力推進風險防控「關口前移」，推進業務流程本質合規，深植法治合規文化，發揮大監督、大風控體系賦能增值作用。

The Company will continue to build a system of "comprehensive supervision and comprehensive risk control", further strengthen legal awareness among all employees, intensify the publicity and implementation of risk management systems, strive to move the gateway for risk prevention and control forward, promote the inherent compliance of business processes, deeply cultivate a culture of legal compliance, and give full play to the enabling and value-adding role of the comprehensive supervision and comprehensive risk control system.

逾期定期存款

於二零二六年六月三十日，本集團沒有其他存放於非銀行金融機構的存款及屬委託性質的存款，也不存在其他到期不能收回的定期存款。

OVERDUE TIME DEPOSITS

As at 30 June 2026, the Group did not have any other deposit and trust deposit with non-banking financial institutions nor time deposits that cannot be recovered on maturity.

所得税

本公司所屬子公司成都中住於二零二三年十月十六日取得四川省科學技術廳、四川省財政廳、國家税務總局四川省税務局聯合頒發的高新技術企業證書，證書編號為GR202351002814，有效期三年，自二零二三年至二零二五年按15%的税率享受企業所得税優惠。二零二六年成都中住已再次申請高新技術企業認定，相關認定材料於二零二六年六月提交相關政府部門，預計二零二六年十二月取得申請結果。

INCOME TAX

Chengdu SEI obtained the Hightech Enterprise Certificate again on 16 October 2023, jointly issued by the Science & Technology Department of Sichuan Province, the Sichuan Provincial Finance Department and the Sichuan Provincial Tax Service, State Taxation Administration, with a validity period of three years. The certificate number is GR202351002814. The enterprise income tax was paid at a reduced tax rate of 15% from 2023 to 2025. In 2026, Chengdu SEI has re-applied for the High-tech Enterprise Certification. Relevant application materials were submitted to the relevant government authorities in June 2026, and the application result is expected to be obtained in December 2026.

資產抵押

於二零二六年六月三十日，本集團未向銀行進行資產抵押貸款（二零二五年十二月三十一日：無）。

PLEDGE OF ASSETS

As at 30 June 2026, no asset has been pledged by the Group as security for bank loans (31 December 2025: Nil).

集團員工及酬金計劃

於二零二六年六月三十日，本集團員工人數為420人（於二零二五年十二月三十一日：428人）。於本期間，員工酬金為人民幣42,382,611.28元（去年同期：人民幣29,169,959.48元）。

本集團根據員工表現、經驗及當前業內慣例釐定員工薪酬。提供給予僱員之其他福利包括退休福利計劃、醫療福利計劃、住房公積金計劃。本集團亦給員工提供技術培訓機會。

STAFF AND REMUNERATION POLICY OF THE GROUP

As at 30 June 2026, the Group had 420 (as at 31 December 2025: 428) employees. For the Period, the remuneration for employees was RMB42,382,611.28 (Corresponding Period: RMB29,169,959.48).

The Group determines the remuneration of its employees based on their performance, experience and prevailing industry practices. Other benefits offered to the employees include retirement benefits plans, medical benefits plans and housing fund plans. The Group also provides technical trainings to its employees.

風險管理

本集團秉持風險管理必須服從於集團戰略、必須服務集團戰略理念，加強風險分類識別管理，實行風險管理日常化。本集團從事風險管理的目標是在風險和收益之間取得平衡，將風險對本集團經營業績的影響降至最低水平，使股東和其他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認和分析本集團面臨的各種風險，建立適當的風險承受底線和進行風險管理，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內。

1. **市場風險**

   本集團面臨的市場風險指由於產品同質化偏高、市場供給較多、行業不景氣、核心業務發展緩慢等，造成產品市場佔有率降低、產品價格下滑、客戶對原有產品的需求減弱所形成的風險。本集團將積極開拓新客戶，提高利潤高產品銷售量；加強市場開發，不斷提高市場佔有率；開展多種方式的宣傳推廣活動，擴大企業影響力；及時反饋客戶需求及意見，提升產品質量，提高客戶滿意度。

RISK MANAGEMENT

The Group adheres to the concept that risk management must be subordinated to and serve the Group's strategies, strengthens risk classification, identification and management, and implements risk management as a daily routine. The objective of the Group in conducting risk management is to strike a balance between risks and returns, minimise the impact of risks on the Group's operating results, and maximise the interests of Shareholders and other equity investors. Based on such risk management objectives, the basic strategy of the Group's risk management is to identify and analyse the various risks faced by the Group, establish appropriate risk tolerance limits and conduct risk management, and monitor various risks in a timely and reliable manner so as to control risks within prescribed limits.

1. **Market Risk**

   The market risk faced by the Group refers to the risk arising from a relatively high degree of product homogeneity, relatively abundant market supply, industry downturn, slow development of core businesses and other factors, resulting in a decline in product market share, decreases in product prices and weakened customer demand for existing products. The Group will actively develop new customers and increase sales volume of high-margin products, strengthen market development and continuously increase market share, carry out various forms of promotion and publicity activities to expand corporate influence, provide timely feedback on customer needs and opinions, improve product quality and enhance customer satisfaction.

2. **研發風險**

本集團面臨的研發風險指由於研發能力培育時間較長、科技創新整體佈局不清晰、核心競爭力產品不多、科研項目精細管理不足等，造成公司信譽和經濟受損、影響項目交付進度和客戶使用、錯失佔領市場先機、研發產品進度較慢存在違約風險。本集團將積極了解客戶需求，分析市場發展方向，及時收集行業發展信息，按週期梳理技術發展規劃；加大新技術新產品開發力度，提高新產品技術含量，對已有產品持續打造核心競爭力；強化產品實施策劃、設計和開發策劃、評審、驗證和確認等環節工作，並加強監督檢查；增加研發投入，提高執行團隊執行能力，優化辦事流程，提升研發效率；加強計劃管控和過程管理，加強計劃協調，分析可能拖期項目的內外部因素，及時化解技術風險和進度風險，按計劃完成各節點。

2. **R&D Risk**

The R&D risk faced by the Group refers to the risk arising from the long period required to cultivate R&D capabilities, unclear overall layout of technological innovation, a limited number of products with core competitiveness, insufficient refined management of scientific research projects and other factors, resulting in damage to the Company's reputation and economic interests, impact on project delivery schedules and customer use, missed opportunities to capture market advantages, and potential default risks due to slow progress in R&D products. The Group will actively understand customer needs, analyse market development trends, collect industry development information in a timely manner, and periodically review its technological development plans; increase the development of new technologies and new products, enhance the technological content of new products, and continuously strengthen the core competitiveness of existing products; strengthen product implementation planning, design and development planning, review, verification and validation, and enhance supervision and inspection; increase R&D investment, improve the execution capabilities of implementation teams, optimise workflows and enhance R&D efficiency; strengthen plan control and process management, enhance planning coordination, analyse internal and external factors that may cause project delays, promptly resolve technological and schedule risks, and complete each milestone as planned.

3. **質量風險**

本集團面臨的質量風險為不符合要求的產品(含外協外包產品)存在未經過風險評測與相應的處置,未經過用戶允許,進行交付的風險;存在產品嚴重質量問題歸零的風險;存在發生重大質量問題的風險。本集團將加強崗位業務知識及操作技能培訓,提高職工業務素質和能力;制度上明確產品實現全過程質量管控要求及產品質量問題處置要求;執行中,嚴格執行工藝、技術及管理要求,發生質量問題及時報告,按照問題報告、問題定位、不合格品控制,需要時進行糾正措施(含質量問題歸零)等過程控制,對質量問題進行分析、處置、確認,防止其非預期使用;進行經驗總結,杜絕類似情況再次發生;嚴格依據《質量責任追究及激勵管理辦法》對質量責任及不誠信行為進行追究,對為產品質量保障、改進和質量管理做出貢獻人員給予激勵;加強與顧客溝通、交流,了解產品實際使用環境情況,全面了解客戶需求;及時響應顧客反饋,做好顧客服務,使顧客滿意;制定外協外包產品質量考核目標,嚴控外包產品質量;加強外協外包產品過程質量監督管理,提高工藝紀律檢查、質量專項檢查頻次(監督檢查/飛檢/質量問題回頭看等),必要時下場驗收或駐廠檢驗;定期召開外協外包供方溝通會,通報產品質量態勢、典型質量案例,及時傳遞最新管控要求等內容。

3. **Quality Risk**

The quality risks faced by the Group include the risk of delivering non-conforming products, including subcontracted and outsourced products, without risk assessment and corresponding handling and without user approval; the risk relating to the closed-loop rectification of serious product quality issues; and the risk of major quality issues. The Group will strengthen training on job-related business knowledge and operational skills to improve the professional quality and capabilities of employees; clearly stipulate requirements for whole-process quality control in product realisation and for the handling of product quality issues under its systems; strictly implement process, technical and management requirements during execution, promptly report quality issues when they occur, and conduct process control such as issue reporting, issue identification, non-conforming product control and, where necessary, corrective measures, including closed-loop rectification of quality issues, so as to analyse, handle and confirm quality issues and prevent unintended use; summarise experience and prevent the recurrence of similar situations; strictly pursue accountability for quality responsibility and dishonest conduct in accordance with the Administrative Measures for Quality Accountability and Incentives, and provide incentives to personnel who contribute to product quality assurance, improvement and quality management; strengthen communication and exchanges with customers, understand the actual operating environment of products, and comprehensively understand customer needs; respond to customer feedback in a timely manner, provide proper customer service and enhance customer satisfaction; formulate quality assessment targets for subcontracted and outsourced products and strictly control the quality of outsourced products; strengthen process quality supervision and management of subcontracted and outsourced products, increase the frequency of process discipline inspections and special quality inspections, including supervision inspections, unannounced inspections and look-back reviews of quality issues, and where necessary, conduct on-site acceptance inspections or resident inspections at factories; and regularly convene communication meetings with subcontracted and outsourced suppliers to report product quality trends, typical quality cases and the latest control requirements.

4. **採購與供應鏈管理風險**

本集團面臨的採購與供應鏈管理風險指供方原材料供應保障不足，採購的物資質量存在隱患，使產成品質量存在潛在風險；供應商水平參差，可能導致供應鏈缺乏韌性，可能因政策變化、市場波動導致供應鏈斷裂。本集團將積極拓展核心原材料供應渠道，保障供應鏈穩定；供應商引進時根據任務需求對其進行評估和篩選，確保其具有良好的供貨能力及生產能力，確保滿足生產需求、保障供應商採購穩定性；及時根據生產任務需求與供應商保持溝通聯絡，根據任務及採購趨勢及庫存兩金要求制定物料安全庫存，保障物料及時保供；與A類供應商簽訂質量控制協議及PCN協議，對供應商產品質量進行約束。

5. **「兩金」管理風險**

本集團面臨的「兩金」管理風險指應收賬款由於歷史原因，因客戶註銷、業務模式或經辦人頻繁變更無法聯繫，款項未按約定時間收取；產值增長導致應收賬款總體上漲；安全庫存設置不合理，原材料儲備增加導致存貨增加，兩金佔流動資產比重上升。本集團將強化回款計劃管理；持續開展長賬齡應收賬款清理；對應收賬款通過各種手段進行催收，有必要的採取法律手段追索；保持定期對賬追溯，促進加速回收、盤活存量，加速資金流動周轉，減少壞賬損失風險；控制年度採購到貨總額；合理設置安全庫存，密切監督實際庫存數量與生產計劃安排，通過及時採購以及適當提高採購頻次，避免庫存過高；持續推進長庫齡存貨消化工作。

4. **Procurement and Supply Chain Management Risk**

The procurement and supply chain management risk faced by the Group refers to the risk that suppliers may provide insufficient assurance of raw material supply, that the quality of procured materials may contain hidden hazards and thereby create potential risks to the quality of finished products, and that uneven supplier standards may result in insufficient supply chain resilience or supply chain disruption due to policy changes and market fluctuations. The Group will actively expand supply channels for core raw materials to ensure supply chain stability; assess and screen suppliers upon introduction according to task requirements to ensure that they possess sound supply and production capabilities, meet production needs and ensure the stability of supplier procurement; maintain timely communication with suppliers based on production task requirements, and formulate material safety inventory according to tasks, procurement trends and "Two Funds" inventory requirements to ensure timely material supply; and enter into quality control agreements and PCN agreements with Class A suppliers to regulate supplier product quality.

5. **"Two Funds" Management Risk**

The "Two Funds" management risk faced by the Group refers to the risk that accounts receivable may not be collected within the agreed timeframe due to historical reasons, including customer deregistration, changes in business models or frequent changes in handling personnel resulting in an inability to make contact; that growth in output value may result in an overall increase in accounts receivable; and that unreasonable safety inventory settings and increased raw material reserves may result in an increase in inventory and a higher proportion of "Two Funds" in current assets. The Group will strengthen collection plan management; continue to clear long-aged accounts receivable; use various means to collect accounts receivable and, where necessary, take legal action for recovery; maintain regular reconciliation and traceability to promote accelerated collection, revitalise existing assets, accelerate capital turnover and reduce the risk of bad debt losses; control the total amount of annual procurement arrivals; set safety inventory levels reasonably, closely monitor actual inventory quantities and production plan arrangements, and avoid excessive inventory through timely procurement and appropriate increases in procurement frequency; and continue to promote the consumption of long-aged inventory.

6. **經營效益風險**

本集團面臨的經營效益風險指因受市場環境影響，在銷售收入增長緩慢或負增長的情況下，若沒有做到有效的成本壓控，將會導致產品毛利率下降，經營效益指標承壓，產品盈利能力減弱，公司經營盈利能力出現減弱趨勢。本集團將結合現有技術力量，制定針對性的市場策略，挖掘新的市場領域／市場商機；加強與現有客戶的溝通，爭取更多的橫向市場業務；加強成本管理力度，制定成本壓控專項方案，嚴格控制項目的各項支出、期間費用等。

6. **Operating Efficiency Risk**

The operating efficiency risk faced by the Group refers to the risk that, under the impact of the market environment, if effective cost reduction and control cannot be achieved when sales revenue records slow growth or negative growth, the gross profit margin of products will decline, operating efficiency indicators will come under pressure, product profitability will weaken, and the Company's operating profitability will show a weakening trend. The Group will formulate targeted market strategies by leveraging its existing technological capabilities and explore new market areas and market opportunities; strengthen communication with existing customers and seek more horizontal market business opportunities; and strengthen cost management, formulate special plans for cost reduction and control, and strictly control various project expenditures and period expenses.

股東持股和股權結構變化

1. **股權結構**

本公司於本期間並沒有安排任何送股、配股和擴股，也未發售本公司任何新股。本公司已發行股份總數為400,000,000股，其中，成都四威電子有限公司及成都四威高科技產業園有限公司分別持有104,000,000股及136,000,000股國有法人股，合共佔本公司已發行股本的60%；H股海外股東持有160,000,000股，佔本公司已發行股本的40%。

SHAREHOLDINGS OF SHAREHOLDERS AND CHANGE OF SHARE CAPITAL STRUCTURE

1. **Share capital structure**

During the Period, the Company had not made any arrangements for bonus issue, share placing or increase of shares, nor offered any new shares of the Company. The total number of shares issued by the Company was 400,000,000 shares, of which Chengdu Siwi Electronic Co., Ltd.* (成都四威電子有限公司) and Chengdu Siwi High-Tech Industrial Co., Limited* (成都四威高科技產業園有限公司) held 104,000,000 and 136,000,000 state-owned legal person shares, respectively, representing 60% of the issued share capital of the Company, and the overseas shareholders of H shares held 160,000,000 shares, representing 40% of the issued share capital of the Company.

2. 主要股東持股情況

於二零二六年六月三十日，成都四威高科技產業園有限公司，持有國有法人股136,000,000股，佔已發行股本的34%；成都四威電子有限公司，持有國有法人股104,000,000股，佔已發行股本的26%。於二零二六年六月三十日，香港中央結算（代理人）有限公司（「**中央結算公司**」，分別代表多個客戶持有本公司股份）所持有的H股為146,672,849股，佔已發行股本的36.67%。

於本期間內，董事會並無知悉任何人士持有任何按證券及期貨條例（香港法例第571章）（「**證券及期貨條例**」）須予以披露的本公司股份及相關股份中的權益或淡倉。按照證券及期貨條例第336條保存之本公司主要股東名冊顯示，本公司曾接獲有關擁有本公司已發行H股5%或以上權益的股東之知會，該等權益為已披露之本公司董事（「**董事**」）或最高行政人員權益以外之權益。

據中央結算公司申明，於二零二六年六月三十日，持有本公司H股5%或以上的包括以下中央結算系統（「**中央結算系統**」）參與者：

2. Shareholding of Substantial Shareholders

As at 30 June 2026, Chengdu SIWI High-Tech Industrial Co, Ltd. (成都四威高科技產業園有限公司) held 136,000,000 state-owned legal person shares, representing 34% of the issued share capital of the Company; Chengdu Siwi Electronic Co., Ltd. (成都四威電子有限公司) held 104,000,000 state-owned legal person shares, representing 26% of the issued share capital of the Company. As at 30 June 2026, HKSCC Nominees Limited ("**HKSCC**", holding shares of the Company on behalf of various clients) held 146,672,849 H Shares, representing 36.67% of the issued share capital of the Company.

During the Period, the Board was not aware of any person holding any interests or short positions in shares and underlying shares of the Company which are required to be disclosed pursuant to the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "**SFO**"). As shown in the register of substantial shareholders of the Company maintained under Section 336 of the SFO, the Company has been notified by shareholders holding 5% or more of the interests in the Company's issued H Shares, that these are interests other than those held by the directors (the "**Directors**") or the chief executive of the Company which have already been disclosed.

As indicated by HKSCC, as at 30 June 2026, the Central Clearing and Settlement System ("**CCASS**") participants holding 5% or more of the H Shares of the Company are shown as follows:

中央結算系統參與者 CCASS participant	本年度末持H股數 Number of H Shares held at the end of the Year	持H股百分比 Percentage of H Shares	佔已發行總股本百分比 Percentage of total issued share capital
香港上海滙豐銀行有限公司 The Hongkong and Shanghai Banking Corporation Limited	28,353,100	17.72%	7.09%
中銀國際證券有限公司 BOCI Securities Limited	13,220,000	8.26%	3.31%
大新證券有限公司 Dah Sing Securities Limited	9,606,000	6.00%	2.40%

除上文披露者外，於二零二六年六月三十日，本公司並未獲悉有任何其他按證券及期貨條例需予以披露的股權權益及本公司董事會亦無知悉任何人士直接或間接持有本公司5%或以上的H股之權益。

Save as disclosed above, as at 30 June 2026, the Company was not aware of any other shareholding interests which were required to be disclosed pursuant to the SFO. The Board was not aware of any person holding, directly or indirectly, 5% or more of the interests in the issued H Shares of the Company.

3. 董事、高級管理人員持股情況

於二零二六年六月三十日，本公司的董事、最高行政人員及高級管理人員及彼等聯繫人士於本公司或其相聯法團（定義見香港法例第571章證券及期貨條例（「**證券及期貨條例**」）第XV部）的股份、相關股份及債券中擁有任何根據證券及期貨條例第352條規定須記錄於本公司存置的登記冊，或根據聯交所證券上市規則（「**上市規則**」）附錄C3所載的《上市發行人董事進行證券交易的標準守則》而須知會本公司及聯交所的權益及淡倉如下：

3. Shareholdings of Directors and senior management

As at 30 June 2026, the interests and short positions of the Directors, chief executive and senior management of the Company and their associates in the shares, underlying shares and debentures of the Company or its associated corporations (within the meaning of Part XV of the Securities and Futures Ordinance (Chapter 571 of the Laws of Hong Kong) (the "**SFO**")), as required to be recorded in the register maintained by the Company pursuant to Section 352 of the SFO, or as otherwise required to be notified to the Company and the Stock Exchange pursuant to the Model Code for Securities Transactions by Directors of Listed Issuers (the "**Model Code**") set out in Appendix C3 to the Rules Governing the Listing of Securities on the Stock Exchange (the "**Listing Rules**"), were as follows:

姓名 Name	身份 Capacity	截至二零二六年六月三十日持H股數 Number of H shares held as at 30 June 2026	持H股百分比 Percentage of H shares held	佔已發行總股本百分比 Percentage of the total issued share capital	權益性質 Nature of the interest
康義國先生(附註1) Mr. Kang Yiguo (Note 1)	配偶權益 Interest of spouse	658,000 658,000	0.41125 0.41125	0.1645 0.1645	好倉 Long position

附註1： 康義國先生被視為透過其配偶黃萍女士的權益而擁有本公司658,000股H股份的權益。

Note 1: Mr. Kang Yiguo was deemed to be interested in 658,000 H shares of the Company through the interest of his spouse, Ms. Huang Ping (黃萍).

除上文披露外，於二零二六年六月三十日，本公司董事、最高行政人員及彼等連繫人士概無於本公司或其任何相聯法團（定義見《證券及期貨條例》）的股份、相關股份或債券中擁有任何根據《證券及期貨條例》第XV部第7及第8分部之規定須知會本公司及聯交所的權益及淡倉（包括根據《證券及期貨條例》第XV部被彼等視為或當作擁有之權益及淡倉）

Save as disclosed above, as at 30 June 2026, none of the Directors and chief executives of the Company or their associates had any interests and short positions in any shares, underlying shares or debentures of the Company or any of its associated corporations (within the meaning of the SFO) which would have to be notified to the Company and the Stock Exchange pursuant to Divisions 7 and 8 of Part XV of the SFO (including interests and short positions which he or she was taken or deemed to have under Part

或根據《證券及期貨條例》第352條須登記於該條所述的登記冊的權益及淡倉或根據《上市規則》附錄C3《標準守則》規定須知會本公司和聯交所的任何權益或淡倉。

XV of the SFO), or which would have to be, pursuant to section 352 of the SFO, 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.

4. **足夠之公眾持股量**

根據本公司所得之公開資料，以及在各董事最佳認知範圍內，本公司確認於本期間及截至本報告日期，本公司公眾持股量足夠。

4. **Sufficient public float**

According to public information available to the Company and to the best knowledge of each Director, the Company confirmed that a sufficient public float was maintained during the Period and as at the date of this report.

5. **購買、出售或贖回本公司上市證券**

於本期間內，本公司及其任何附屬公司概無購買、出售或贖回本公司之任何上市證券。

5. **Purchase, sale or redemption of listed securities of the Company**

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

6. **可兌換證券、購股權、認股權證或相關權利**

本公司於本期間內並無發行任何可兌換證券、購股權、認股權證或相關權利。

6. **Convertible securities, share options, warrants or relevant entitlements**

During the Period, the Company did not issue any convertible securities, share options, warrants or relevant entitlements.

中期股息

董事會建議本期間不派發中期股息（去年同期未派發中期股息）。

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the Period (no interim dividend was paid for the Corresponding Period).

審核委員會

目前，審核委員會委員為傅文捷女士（主席）、康義國先生及李紹榮先生，彼等三人均為本公司的獨立非執行董事。

審核委員會主要負責有關本公司內部監控及財務匯報及報告等事宜，並就委任及╱或辭退外部核數師向董事會提出建議。

審核委員會已審閱本集團本期間的未經審核中期綜合財務報表及中期業績。審核委員會認為本期間之未經審核中期綜合財務報表及中期業績符合適用的會計準則及法律規定，並已作出適當的披露。

AUDIT COMMITTEE

At present, the members of the Audit Committee are Ms. Fu Wenjie (Chairman), Mr. Kang Yiguo and Mr. Li Shaorong, and all of them are independent non-executive Directors.

The Audit Committee is primarily responsible for the internal control and financial review and reporting matters of the Company and making recommendation to the Board on the appointment and/or removal of external auditors.

The Audit Committee has reviewed the Group's unaudited interim consolidated financial statements and interim results for the Period. The Audit Committee considers that the unaudited interim consolidated financial statements and interim results for the Period have complied with the requirements of applicable accounting standards and laws and adequate disclosures have been made.

管理層討論及分析
MANAGEMENT DISCUSSION AND ANALYSIS

企業管治守則

本公司致力維持高水平的企業管治及本公司的透明度，並保障股東及本公司整體的利益。於本期間，本公司已採納上市規則附錄C1所載《企業管治守則》(「**企業管治守則**」)的原則，並遵守適用的守則條文，以及若干建議最佳常規。

本集團的企業管治原則強調優質董事會、有效的內部監控及對股東負責的重要性。本公司將不時檢討及完善其企業管治常規，以確保該等常規持續符合企業管治守則的規定。

遵守標準守則

本公司已採納上市規則附錄C3所載《標準守則》，作為本公司董事及監事進行證券交易的行為守則。

經向本公司董事及監事作出具體查詢後，董事會確認，於本期間，全體董事及監事均已全面遵守上市規則附錄C3所載《標準守則》所載的規定。

CORPORATE GOVERNANCE CODE

The Company will strive to maintain a high standard of corporate governance and transparency of the Company and to safeguard the interest of shareholders and the Company as a whole. During the Period, the Company had applied the principles and complied with the applicable code provisions, and also complied with certain recommended best practices, of the Corporate Governance Code (the "**CG Code**") as set out in Appendix C1 to the Listing Rules.

The Group's corporate governance principles emphasize the importance of a quality Board, effective internal controls and accountability to shareholders. The Company will, from time to time, review and enhance its corporate governance practices to ensure that these practices continue to meet the requirements of the CG Code.

COMPLIANCE WITH THE MODEL CODE

The Company has adopted the Model Code as set out in Appendix C3 to the Listing Rules as the code of conduct regarding securities transactions by the directors and supervisors of the Company.

After specific enquiries to the directors and supervisors of the Company, the Board confirmed that all directors and supervisors had fully complied with the codes as set out in the Model Code as set out in Appendix C3 to the Listing Rules during the Period.

報告期後事項

於2025年8月28日，本公司在重慶聯合產權交易所有限公司發布公開掛牌通告，擬通過公開掛牌方式處置成都普天新材料有限公司100%股權（「**潛在處置事項**」）。本次公開掛牌期於2025年8月29日開始，在中國境內共計20個工作日（即截至2025年9月25日，含當日）（「**首次公開掛牌期**」）。

截至首次公開掛牌期屆滿，本公司未收到任何受讓方報價。2025年9月25日，董事會決議在與首次公開掛牌期完全相同的條款條件下，將本次公開掛牌事項的掛牌期限自原掛牌公告發布之日起延長12個月（即截至2026年8月28日，含當日）（「**延長公開掛牌期**」），期間若確定成功受讓方則掛牌提前終止。

截至延長公開掛牌期屆滿日2026年8月28日，本公司仍未收到任何受讓方報價。據此，董事會宣布該潛在處置事項自動失效並正式終止。

相關詳情請參閱本公司分別於2025年8月28日、2025年9月26日及2026年8月28日發佈的公告。

除上文披露外，於二零二六年六月三十日後及直至本報告日期，並無發生任何其他可能對本公司經營及財務表現造成重大影響的事項須予披露。

EVENT AFTER THE REPORTING PERIOD

On 28 August 2025, the Company published a public tender notice regarding the proposed disposal of 100% of the equity interest in Chengdu PUTIAN New Material Company Limited* (成都普天新材料有限公司) at Chongqing United Assets and Equity Exchange (重慶聯合產權交易所有限公司) ("**Potential Disposal**"). The public tender period commenced on 29 August 2025 and will remain open for twenty (20) working days (i.e. up to and including 25 September 2025) ("**Initial Public Tender Period**") in the PRC.

No bid has been received as at the end of the Initial Public Tender Period. On 25 September 2025, the Board thereby extended the Public Tender on the same terms and condition as those of the Initial Public Tender Period, for a period of twelve (12) months from the Public Tender Notice (i.e. up to and including 28 August 2026) ("**Extended Public Tender Period**"), unless a successful bidder was identified.

As at 28 August 2026, being the expiry date of the Extended Public Tender Period, no bid has been received. Accordingly, the Board announced that the Potential Disposal has lapsed and has been terminated.

For details, please refer to the announcement of the Company dated 28 August 2025, 26 September and 28 August 2026.

Save as disclosed above, no event has taken place subsequent to 30 June 2026 and up to the date of this report that may have a material impact on the Company's operating and financial performance that needs to be disclosed.

公司章程文件之變動

於報告期內，誠如本公司日期為2026年5月11日的通函先前所披露，本公司已建議對本公司的公司章程作出若干修訂，以(i)採納上市規則附錄A1所載適用於發行人（不論其註冊成立地點）的一套統一的14項核心股東保障水平；及(ii)允許本公司股東大會以電子會議或混合會議形式舉行。經修訂及重列的公司章程（以取代原有者）已於2026年6月18日舉行的股東週年大會上獲股東批准。

本公司經修訂及重列的公司章程已於聯交所及本公司網站登載。

CHANGE OF CONSTITUTIONAL DOCUMENT

During the Reporting Period, the Company has proposed to make certain amendments to the Company's Articles of Association as previously disclosed in the circular of the Company dated May 11, 2026 to adopt a uniform set of 14 core standards for shareholder protections for issuers regardless of their place of incorporation as set out in Appendix A1 to the Listing Rules; and (ii) allowing general meetings of the Company to be held as an electronic meeting or a hybrid meeting. The Amended and Restated Articles of Association in substitution has been approved by the Shareholders in the annual general meeting held on 18 June 2026.

The amended and restated Articles of Association of the Company are available on the websites of both the Stock Exchange and the Company.

合併資產負債表
CONSOLIDATED BALANCE SHEET

2026年6月30日 As at 30 June 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動資產：	**Current assets:**			
貨幣資金	Cash and bank balances	1	**606,026,697.91**	371,427,135.02
結算備付金	Settlement funds			
拆出資金	Loans to other banks			
交易性金融資產	Held-for-trading financial assets			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable	2	**49,187,487.27**	30,927,045.37
應收賬款	Accounts receivable	3	**84,018,974.23**	72,516,395.02
應收款項融資	Receivables financing	4	**31,711,706.15**	194,290,324.73
預付款項	Advances paid	5	**27,051,230.82**	4,447,425.32
應收保費	Premiums receivable			
應收分保賬款	Reinsurance accounts receivable			
應收分保合同準備金	Reinsurance reserve receivable			
其他應收款	Other receivables	6	**4,674,537.12**	2,411,038.41
買入返售金融資產	Financial assets under reverse repo			
存貨	Inventories	7	**166,078,116.13**	122,249,205.07
其中：數據資源	Including: Data resources			
合同資產	Contract assets			
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets	8	**391,741.63**	481,032.10
流動資產合計	**Total current assets**		**969,140,491.26**	798,749,601.04

合併資產負債表
CONSOLIDATED BALANCE SHEET

2026年6月30日 As at 30 June 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
非流動資產：	**Non-current assets:**			
發放貸款和墊款	Loans and advances			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term receivables			
長期股權投資	Long-term equity investments			
其他權益工具投資	Other equity instrument investments	9	**27,855,337.85**	27,855,337.85
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment property	10	**64,209,672.35**	66,350,606.30
固定資產	Fixed assets	11	**105,839,876.98**	106,301,788.29
在建工程	Construction in progress	12	**1,336,242.27**	1,962,322.80
生產性生物資產	Productive biological assets			
油氣資產	Oil & gas assets			
使用權資產	Right-of-use assets			
無形資產	Intangible assets	13	**22,481,557.52**	22,946,756.49
其中：數據資源	Including: Data resources			
開發支出	Development expenditures			
其中：數據資源	Including: Data resources			
商譽	Goodwill			
長期待攤費用	Long-term prepayments	14	**9,266,602.29**	10,457,955.16
遞延所得税資產	Deferred tax assets	15		
其他非流動資產	Other non-current assets	16	**1,403,965.10**	2,230,301.00
非流動資產合計	**Total non-current assets**		**232,393,254.36**	238,105,067.89
資產總計	**Total assets**		**1,201,533,745.62**	1,036,854,668.93

合併資產負債表
CONSOLIDATED BALANCE SHEET

2026年6月30日 As at 30 June 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

負債和所有者權益（或股東權益）	Liabilities & Equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動負債：	**Current liabilities:**			
短期借款	Short-term borrowings			
向中央銀行借款	Central bank loans			
拆入資金	Loans from other banks			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable	17	102,639,848.34	76,644,185.54
預收款項	Advances received	18	911,124.54	562,743.10
合同負債	Contract liabilities	19	46,420,476.38	3,399,983.39
賣出回購金融資產款	Financial liabilities under repo			
吸收存款及同業存放	Absorbing deposit and interbank deposit			
代理買賣證券款	Deposits for agency security transaction			
代理承銷證券款	Deposits for agency security underwriting			
應付職工薪酬	Employee benefits payable	20	19,779,014.00	9,080,110.20
應交稅費	Taxes and rates payable	21	8,699,516.23	1,501,568.88
其他應付款	Other payables	22	16,486,249.68	21,671,062.05
應付手續費及佣金	Handling fees and commissions payable			
應付分保賬款	Reinsurance accounts payable			
持有待售負債	Liabilities held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year			
其他流動負債	Other current liabilities	23	11,508,573.78	9,151,869.76
流動負債合計	**Total current liabilities**		206,444,802.95	122,011,522.92
非流動負債：	**Non-current liabilities:**			
保險合同準備金	Insurance policy reserve			
長期借款	Long-term borrowings			
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
租賃負債	Lease liabilities			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term employee benefits payable	24	8,265,870.39	9,673,715.84
預計負債	Provisions			
遞延收益	Deferred income	25	40,238,318.34	39,908,668.60
遞延所得稅負債	Deferred tax liabilities			
其他非流動負債	Other non-current liabilities			
非流動負債合計	**Total non-current liabilities**		48,504,188.73	49,582,384.44
負債合計	**Total liabilities**		254,948,991.68	171,593,907.36

合併資產負債表
CONSOLIDATED BALANCE SHEET

2026年6月30日 As at 30 June 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

負債和所有者權益(或股東權益)	Liabilities & Equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
所有者權益(或股東權益)：	**Equity:**			
實收資本(或股本)	Share capital	26	400,000,000.00	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
資本公積	Capital reserve	27	375,606,399.78	375,606,399.78
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income			
專項儲備	Special reserve	28	1,165,895.97	658,391.11
盈餘公積	Surplus reserve	29	1,114,348.46	1,114,348.46
一般風險準備	General risk reserve			
未分配利潤	Undistributed profit	30	44,976,332.16	4,003,849.38
歸屬於母公司所有者權益合計	**Total equity attributable to the parent company**		822,862,976.37	781,382,988.73
少數股東權益	**Non-controlling interest**		123,721,777.57	83,877,772.84
所有者權益合計	**Total equity**		946,584,753.94	865,260,761.57
負債和所有者權益總計	**Total liabilities & equity**		1,201,533,745.62	1,036,854,668.93

合併利潤表
CONSOLIDATED INCOME STATEMENT

2026年1–6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 *Note No.*	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、營業總收入	**I. Total operating revenue**	1	**319,266,267.84**	142,730,025.78
其中：營業收入	Including: Operating revenue	1	**319,266,267.84**	142,730,025.78
利息收入	Interest income			
已賺保費	Premiums earned			
手續費及佣金收入	Revenue from handling fees and commissions			
二、營業總成本	**II. Total operating cost**		**231,076,803.59**	142,661,447.04
其中：營業成本	Including: Operating cost	1	**192,780,497.23**	114,644,475.08
利息支出	Interest expenses			
手續費及佣金支出	Handling fees and commissions			
退保金	Surrender value			
賠付支出淨額	Net payment of insurance claims			
提取保險責任準備金淨額	Net provision of insurance policy reserve			
保單紅利支出	Premium bonus expenditures			
分保費用	Reinsurance expenses			
稅金及附加	Taxes and surcharges	2	**5,191,971.84**	3,834,143.40
銷售費用	Selling expenses	3	**5,727,671.01**	3,319,061.96
管理費用	Administrative expenses	4	**21,946,583.53**	18,106,519.45
研發費用	R&D expenses	5	**6,208,656.11**	6,396,936.33
財務費用	Financial expenses	6	**–778,576.13**	–3,639,689.18
其中：利息費用	Including: Interest expenses			22,068.83
利息收入	Interest income		**1,047,758.57**	3,761,203.06
加：其他收益	Add: Other income	7	**1,619,004.32**	1,428,778.17
投資收益（損失以「–」號填列）	Investment income (or less: losses)	8		–196,817.09
其中：對聯營企業和合營企業的投資收益	Including: Investment income from associates and joint ventures			–185,204.09
以攤餘成本計量的金融資產終止確認收益	Gains from derecognition of financial assets at amortized cost			
匯兑收益（損失以「–」號填列）	Gains on foreign exchange (or less: losses)			
淨敞口套期收益（損失以「–」號填列）	Gains on net exposure to hedging risk (or less: losses)			

合併利潤表
CONSOLIDATED INCOME STATEMENT

2026年1–6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 *Note No.*	本期數 **Current period cumulative**	上年同期數 Preceding period comparative
公允價值變動收益（損失以「–」號填列）	Gains on changes in fair value (or less: losses)			
信用減值損失（損失以「–」號填列）	Credit impairment loss	9	**–5,322,929.91**	–874,651.45
資產減值損失（損失以「–」號填列）	Assets impairment loss	10	**–3,780,000.03**	
資產處置收益（損失以「–」號填列）	Gains on asset disposal (or less: losses)			
三、營業利潤（虧損以「–」號填列）	**III. Operating profit (or less: losses)**		**80,705,538.63**	425,888.37
加：營業外收入	Add: Non-operating revenue	11	**17,618.12**	586,668.46
減：營業外支出	Less: Non-operating expenditures			
四、利潤總額（虧損總額以「–」號填列）	**IV. Profit before tax (or less: total loss)**		**80,723,156.75**	1,012,556.83
減：所得稅費用	Less: Income tax expenses	12		1,533.32
五、淨利潤（淨虧損以「–」號填列）	**V. Net profit (or less: net loss)**		**80,723,156.75**	1,011,023.51
（一）按經營持續性分類：	(I) Categorized by the continuity of operations：			
1. 持續經營淨利潤（淨虧損以「–」號填列）	1. Net profit from continuing operations (or less: net loss)		**80,723,156.75**	1,011,023.51
2. 終止經營淨利潤（淨虧損以「–」號填列）	2. Net profit from discontinued operations (or less: net loss)			
（二）按所有權歸屬分類：	(II) Categorized by the portion of equity ownership：			
1. 歸屬於母公司所有者的淨利潤（淨虧損以「–」號填列）	1. Net profit attributable to owners of parent company (or less: net loss)		**40,972,482.78**	420,906.88
2. 少數股東損益（淨虧損以「–」號填列）	2. Net profit attributable to non-controlling shareholders (or less: net loss)		**39,750,673.97**	590,116.63

合併利潤表
CONSOLIDATED INCOME STATEMENT

2026年1–6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
六、其他綜合收益的稅後淨額	VI. Other comprehensive income after tax			
歸屬於母公司所有者的其他綜合收益的稅後淨額	Items attributable to the owners of the parent company			
(一) 不能重分類進損益的其他綜合收益	(I) Not to be reclassified subsequently to profit or loss			
1. 重新計量設定受益計劃變動額	1. Remeasurements of the net defined benefit plan			
2. 權益法下不能轉損益的其他綜合收益	2. Items under equity method that will not be reclassified to profit or loss			
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			
4. 企業自身信用風險公允價值變動	4. Changes in fair value of own credit risk			
5. 其他	5. Others			
(二) 將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit or loss			
1. 權益法下可轉損益的其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3. 金融資產重分類計入其他綜合收益的金額	3. Profit or loss from reclassification of financial assets into other comprehensive income			
4. 其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			
5. 現金流量套期儲備	5. Cash flow hedging reserve			
6. 外幣財務報表折算差額	6. Translation reserve			
7. 其他	7. Others			
歸屬於少數股東的其他綜合收益的稅後淨額	Items attributable to non-controlling shareholders			

合併利潤表
CONSOLIDATED INCOME STATEMENT

2026年1–6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
七、綜合收益總額	**VII. Total comprehensive income**		**80,723,156.75**	1,011,023.51
歸屬於母公司所有者的綜合收益總額	Items attributable to the owners of the parent company		**40,972,482.78**	420,906.88
歸屬於少數股東的綜合收益總額	Items attributable to non-controlling shareholders		**39,750,673.97**	590,116.63
八、每股收益：	**VIII. Earnings per share (EPS):**			
(一)基本每股收益	(I) Basic EPS (yuan per share)		**0.1024**	0.0011
(二)稀釋每股收益	(II) Diluted EPS (yuan per share)		**0.1024**	0.0011

合併現金流量表
CONSOLIDATED CASH FLOW STATEMENT

2026年1-6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、經營活動產生的現金流量：	**I. Cash flows from operating activities:**			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		**497,715,355.72**	153,820,283.21
客戶存款和同業存放款項淨增加額	Net increase of client deposit and interbank deposit			
向中央銀行借款淨增加額	Net increase of central bank loans			
向其他金融機構拆入資金淨增加額	Net increase of loans from other financial institutions			
收到原保險合同保費取得的現金	Cash receipts from original insurance contract premium			
收到再保業務現金淨額	Net cash receipts from reinsurance			
保戶儲金及投資款淨增加額	Net increase of policy-holder deposit and investment			
收取利息、手續費及佣金的現金	Cash receipts from interest, handling fees and commissions			
拆入資金淨增加額	Net increase of loans from others			
回購業務資金淨增加額	Net increase of repurchase			
代理買賣證券收到的現金淨額	Net cash receipts from agency security transaction			
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities	2.(1)	**24,490,256.65**	10,760,984.59
經營活動現金流入小計	Subtotal of cash inflows from operating activities		**522,205,612.37**	164,581,267.80

合併現金流量表
CONSOLIDATED CASH FLOW STATEMENT

2026年1-6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received		**198,463,990.66**	97,298,987.20
客戶貸款及墊款淨增加額	Net increase of loans and advances to clients			
存放中央銀行和同業款項淨增加額	Net increase of central bank deposit and interbank deposit			
支付原保險合同賠付款項的現金	Cash payments for insurance indemnities of original insurance contracts			
拆出資金淨增加額	Net increase of loans to others			
支付利息、手續費及佣金的現金	Cash payments for interest, handling fees and commissions			
支付保單紅利的現金	Cash payments for policy bonus			
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		**33,592,889.07**	30,878,595.51
支付的各項稅費	Cash payments for taxes and rates		**10,792,617.51**	10,315,049.29
支付其他與經營活動有關的現金	Other cash payments related to operating activities	2.(2)	**34,555,379.05**	21,909,961.08
經營活動現金流出小計	Subtotal of cash outflows from operating activities		**277,404,876.29**	160,402,593.08
經營活動產生的現金流量淨額	**Net cash flows from operating activities**		**244,800,736.08**	4,178,674.72

合併現金流量表
CONSOLIDATED CASH FLOW STATEMENT

2026年1-6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 *Note No.*	本期數 **Current period cumulative**	上年同期數 Preceding period comparative
二、投資活動產生的現金流量：	**II. Cash flows from investing activities:**			
收回投資收到的現金	Cash receipts from withdrawal of investments			
取得投資收益收到的現金	Cash receipts from investment income			
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 receipts from the disposal of fixed assets, intangible assets and other long-term assets			
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities			
購建固定資產、無形資產和其他長期資產支付的現金	Cash payments for the acquisition of fixed assets, intangible assets and other long-term assets	1.(1)	**4,801,173.19**	9,099,257.81
投資支付的現金	Cash payments for investments			
質押貸款淨增加額	Net increase of pledged borrowings			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		**4,801,173.19**	9,099,257.81
投資活動產生的現金流量淨額	**Net cash flows from investing activities**		**–4,801,173.19**	–9,099,257.81

合併現金流量表
CONSOLIDATED CASH FLOW STATEMENT

2026年1-6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
三、籌資活動產生的現金流量：	**III. Cash flows from financing activities:**			
吸收投資收到的現金	Cash receipts from absorbing investments			
其中：子公司吸收少數股東投資收到的現金	Including: Cash received by subsidiaries from non-controlling shareholders as investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash payments for the repayment of borrowings			4,052,215.17
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses		5,400,000.00	22,068.83
其中：子公司支付給少數股東的股利、利潤	Including: Cash paid by subsidiaries to non-controlling shareholders as dividend or profit			
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities		5,400,000.00	4,074,284.00
籌資活動產生的現金流量淨額	**Net cash flows from financing activities**		**–5,400,000.00**	–4,074,284.00

合併現金流量表
CONSOLIDATED CASH FLOW STATEMENT

2026年1-6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	**IV. Effect of foreign exchange rate changes on cash and cash equivalents**			
五、現金及現金等價物淨增加額	**V. Net increase in cash and cash equivalents**		**234,599,562.89**	–8,994,867.09
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		**371,427,135.02**	440,790,899.45
六、期末現金及現金等價物餘額	**VI. Closing balance of cash and cash equivalents**		**606,026,697.91**	431,796,032.36

合併所有者權益變動表
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

2026年1–6月 For the six months ended June 30, 2026

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	本期數 Current period cumulative — 歸屬於母公司所有者權益 Equity attributable to parent company: 實收資本（或股本） Share capital	其他權益工具 Other equity instruments: 優先股 Preferred shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk reserve	未分配利潤 Undistributed profit	少數股東權益 Non-controlling interest	所有者權益合計 Total equity
一、上年年末餘額	**I. Balance at the end of prior year**	400,000,000.00				375,606,399.78			658,391.11	1,114,348.46		4,003,849.38	83,877,772.84	865,260,761.57
加：會計政策變更	Add: Cumulative changes of accounting policies													
前期差錯更正	Error correction of prior period													
同一控制下企業合併	Business combination under common control													
其他	Others													
二、本年年初餘額	**II. Balance at the beginning of current year**	400,000,000.00				375,606,399.78			658,391.11	1,114,348.46		4,003,849.38	83,877,772.84	865,260,761.57
三、本期增減變動金額（減少以「–」號填列）	**III. Current period increase (or less: decrease)**								507,504.86			40,972,482.78	39,844,004.73	81,323,992.37
（一）綜合收益總額	(I) Total comprehensive income											40,972,482.78	39,750,673.97	80,723,156.75
（二）所有者投入和減少資本	(II) Capital contributed or withdrawn by owners													
1. 所有者投入的普通股	1. Ordinary shares contributed by owners													
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments													
3. 股份支付計入所有者權益的金額	3. Amount of share-based payment included in equity													
4. 其他	4. Others													
（三）利潤分配	(III) Profit distribution													
1. 提取盈餘公積	1. Appropriation of surplus reserve													
2. 提取一般風險準備	2. Appropriation of general risk reserve													
3. 對所有者（或股東）的分配	3. Appropriation of profit to owners													
4. 其他	4. Others													
（四）所有者權益內部結轉	(IV) Internal carry-over within equity													
1. 資本公積轉增資本（或股本）	1. Transfer of capital reserve to capital													
2. 盈餘公積轉增資本（或股本）	2. Transfer of surplus reserve to capital													
3. 盈餘公積彌補虧損	3. Surplus reserve to cover losses													
4. 設定受益計劃變動額結轉留存收益	4. Changes in defined benefit plan carried over to retained earnings													
5. 其他綜合收益結轉留存收益	5. Other comprehensive income carried over to retained earnings													
6. 其他	6. Others													
（五）專項儲備	(V) Special reserve								507,504.86				93,330.76	600,835.62
1. 本期提取	1. Current period appropriation								1,186,118.70				303,055.15	1,489,173.85
2. 本期使用	2. Current period use								–678,613.84				–209,724.39	–888,338.23
（六）其他	(VI) Others													
四、本期期末餘額	**IV. Balance at the end of current period**	400,000,000.00				375,606,399.78			1,165,895.97	1,114,348.46		44,976,332.16	123,721,777.57	946,584,753.94

合併所有者權益變動表
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

2026年1–6月 For the six months ended June 30, 2026

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	上年同期數 Preceding period comparative												
		歸屬於母公司所有者權益 Equity attributable to parent company												
			其他權益工具 Other equity instruments											
		實收資本（或股本）Share capital	優先股 Preferred shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk reserve	未分配利潤 Undistributed profit	少數股東權益 Non-controlling interest	所有者權益合計 Total equity
一、上年年末餘額	I. Balance at the end of prior year	400,000,000.00				641,928,122.08			594,228.96	8,726,923.61		-272,912,958.36	88,522,401.92	866,858,718.21
加：會計政策變更	Add: Cumulative changes of accounting policies													
前期差錯更正	Error correction of prior period													
同一控制下企業合併	Business combination under common control													
其他	Others													
二、本年年初餘額	II. Balance at the beginning of current year	400,000,000.00				641,928,122.08			594,228.96	8,726,923.61		-272,912,958.36	88,522,401.92	866,858,718.21
三、本期增減變動金額（減少以「–」號填列）	III. Current period increase (or less: decrease)								557,905.06			420,906.88	704,009.92	1,682,821.86
（一）綜合收益總額	(I) Total comprehensive income											420,906.88	590,116.63	1,011,023.51
（二）所有者投入和減少資本	(II) Capital contributed or withdrawn by owners													
1. 所有者投入的普通股	1. Ordinary shares contributed by owners													
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments													
3. 股份支付計入所有者權益的金額	3. Amount of share-based payment included in equity													
4. 其他	4. Others													
（三）利潤分配	(III) Profit distribution													
1. 提取盈餘公積	1. Appropriation of surplus reserve													
2. 提取一般風險準備	2. Appropriation of general risk reserve													
3. 對所有者（或股東）的分配	3. Appropriation of profit to owners													
4. 其他	4. Others													
（四）所有者權益內部結轉	(IV) Internal carry-over within equity													
1. 資本公積轉增資本（或股本）	1. Transfer of capital reserve to capital													
2. 盈餘公積轉增資本（或股本）	2. Transfer of surplus reserve to capital													
3. 盈餘公積彌補虧損	3. Surplus reserve to cover losses													
4. 設定受益計劃變動額結轉留存收益	4. Changes in defined benefit plan carried over to retained earnings													
5. 其他綜合收益結轉留存收益	5. Other comprehensive income carried over to retained earnings													
6. 其他	6. Others													
（五）專項儲備	(V) Special reserve								557,905.06				113,893.29	671,798.35
1. 本期提取	1. Current period appropriation								1,140,174.73				295,435.61	1,435,610.34
2. 本期使用	2. Current period use								-582,269.67				-181,542.32	-763,811.99
（六）其他	(VI) Others													
四、本期期末餘額	IV. Balance at the end of current period	400,000,000.00				641,928,122.08			1,152,134.02	8,726,923.61		-272,492,051.48	89,226,411.84	868,541,540.07

母公司資產負債表
PARENT COMPANY BALANCE SHEET

2026年6月30日 As at June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

資產	Assets	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動資產：	**Current assets:**			
貨幣資金	Cash and bank balances		**357,113,958.22**	250,708,445.13
交易性金融資產	Held-for-trading financial assets			
衍生金融資產	Derivative financial assets			
應收票據	Notes receivable		**1,293,232.25**	5,541,523.72
應收賬款	Accounts receivable	1	**76,688,909.38**	57,132,581.73
應收款項融資	Receivables financing		**5,781,935.17**	150,919,729.65
預付款項	Advances paid		**3,190,705.60**	2,355,089.20
其他應收款	Other receivables	2	**5,101,842.41**	3,898,622.91
存貨	Inventories		**123,333,306.28**	93,151,951.76
其中：數據資源	Including: Data resources			
合同資產	Contract assets			
持有待售資產	Assets held for sale			
一年內到期的非流動資產	Non-current assets due within one year			
其他流動資產	Other current assets		**391,332.37**	480,893.46
流動資產合計	**Total current assets**		**572,895,221.68**	564,188,837.56

母公司資產負債表
PARENT COMPANY BALANCE SHEET

2026年6月30日 As at June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

				單位：人民幣元 Expressed in Renminbi Yuan
資產	**Assets**	***註釋號 Note No.***	**期末數 Closing balance**	上年年末數 Opening balance
非流動資產：	**Non-current assets:**			
債權投資	Debt investments			
其他債權投資	Other debt investments			
長期應收款	Long-term receivables			
長期股權投資	Long-term equity investments	3	**104,938,195.86**	104,938,195.86
其他權益工具投資	Other equity instrument investments		**27,855,337.85**	27,855,337.85
其他非流動金融資產	Other non-current financial assets			
投資性房地產	Investment property		**43,687,842.87**	45,372,802.62
固定資產	Fixed assets		**53,419,955.96**	51,485,110.04
在建工程	Construction in progress		**1,336,242.27**	1,962,322.80
生產性生物資產	Productive biological assets			
油氣資產	Oil & gas assets			
使用權資產	Right-of-use assets			
無形資產	Intangible assets		**15,532,543.71**	15,843,462.10
其中：數據資源	Including: Data resources			
開發支出	Development expenditures			
其中：數據資源	Including: Data resources			
商譽	Goodwill			
長期待攤費用	Long-term prepayments		**3,893,015.91**	4,255,153.07
遞延所得稅資產	Deferred tax assets			
其他非流動資產	Other non-current assets		**1,403,965.10**	2,230,301.00
非流動資產合計	**Total non-current assets**		**252,067,099.53**	253,942,685.34
資產總計	**Total assets**		**824,962,321.21**	818,131,522.90

母公司資產負債表
PARENT COMPANY BALANCE SHEET

2026年6月30日 As at June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

負債和所有者權益	Liabilities & Equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
流動負債：	**Current liabilities:**			
短期借款	Short-term borrowings			
交易性金融負債	Held-for-trading financial liabilities			
衍生金融負債	Derivative financial liabilities			
應付票據	Notes payable			
應付賬款	Accounts payable		81,235,706.83	55,849,566.64
預收款項	Advances received		794,545.80	446,064.39
合同負債	Contract liabilities		1,135,680.96	613,665.00
應付職工薪酬	Employee benefits payable		14,826,907.87	8,338,692.89
應交税費	Taxes and rates payable		51,869.10	1,170,156.63
其他應付款	Other payables		19,165,336.66	19,935,397.06
持有待售負債	Liabilities held for sale			
一年內到期的非流動負債	Non-current liabilities due within one year			
其他流動負債	Other current liabilities		147,638.53	5,791,867.13
流動負債合計	**Total current liabilities**		117,357,685.75	92,145,409.74
非流動負債：	**Non-current liabilities:**			
長期借款	Long-term borrowings			
應付債券	Bonds payable			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
租賃負債	Lease liabilities			
長期應付款	Long-term payables			
長期應付職工薪酬	Long-term employee benefits payable		8,265,870.39	9,673,715.84
預計負債	Provisions			
遞延收益	Deferred income		1,640,499.44	
遞延所得税負債	Deferred tax liabilities			
其他非流動負債	Other non-current liabilities			
非流動負債合計	**Total non-current liabilities**		9,906,369.83	9,673,715.84
負債合計	**Total liabilities**		127,264,055.58	101,819,125.58

母公司資產負債表
PARENT COMPANY BALANCE SHEET

2026年6月30日 As at June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

負債和所有者權益	Liabilities & Equity	註釋號 Note No.	期末數 Closing balance	上年年末數 Opening balance
所有者權益（或股東權益）：	**Equity:**			
實收資本（或股本）	Share capital/Paid-in capital		**400,000,000.00**	400,000,000.00
其他權益工具	Other equity instruments			
其中：優先股	Including: Preferred shares			
永續債	Perpetual bonds			
資本公積	Capital reserve		**304,793,633.84**	304,793,633.84
減：庫存股	Less: Treasury shares			
其他綜合收益	Other comprehensive income			
專項儲備	Special reserve		**742,787.57**	375,278.85
盈餘公積	Surplus reserve		**1,114,348.46**	1,114,348.46
未分配利潤	Undistributed profit		**–8,952,504.24**	10,029,136.17
所有者權益合計	**Total equity**		**697,698,265.63**	716,312,397.32
負債和所有者權益總計	**Total liabilities & equity**		**824,962,321.21**	818,131,522.90

母公司利潤表
PARENT COMPANY INCOME STATEMENT

2026年1–6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、營業收入	**I. Operating revenue**	1	**65,795,434.21**	60,082,664.63
減：營業成本	Less: Operating cost	1	**55,377,885.38**	42,990,462.43
税金及附加	Taxes and surcharges		**2,627,028.13**	2,681,624.92
銷售費用	Selling expenses		**3,435,337.87**	2,028,125.14
管理費用	Administrative expenses		**13,921,860.87**	13,326,943.24
研發費用	R&D expenses	2	**1,429,798.04**	3,810,843.97
財務費用	Financial expenses		**–911,421.36**	–3,042,520.06
其中：利息費用	Including: Interest expenses			22,068.83
利息收入	Interest income		**913,102.06**	3,148,008.11
加：其他收益	Add: Other income		**228,138.88**	33,207.29
投資收益（損失以「–」號填列）	Investment income (or less: losses)	3		–196,817.09
其中：對聯營企業和合營企業的投資收益	Including: Investment income from associates and joint ventures			–185,204.09
以攤餘成本計量的金融資產終止確認收益	Gains from derecognition of financial assets at amortized cost			
淨敞口套期收益（損失以「–」號填列）	Gains on net exposure to hedging risk (or less: losses)			
公允價值變動收益（損失以「–」號填列）	Gains on changes in fair value (or less: losses)			
信用減值損失（損失以「–」號填列）	Credit impairment loss		**–5,362,341.07**	–857,762.61
資產減值損失（損失以「–」號填列）	Assets impairment loss		**–3,780,000.03**	
資產處置收益（損失以「–」號填列）	Gains on asset disposal (or less: losses)			

母公司利潤表
PARENT COMPANY INCOME STATEMENT

2026年1–6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 *Note No.*	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、營業利潤（虧損以「–」號填列）	**II. Operating profit (or less: losses)**		**–18,999,256.94**	–2,734,187.42
加：營業外收入	Add: Non-operating revenue		**17,616.53**	586,668.46
減：營業外支出	Less: Non-operating expenditures			
三、利潤總額（虧損總額以「–」號填列）	**III. Profit before tax (or less: total loss)**		**–18,981,640.41**	–2,147,518.96
減：所得稅費用	Less: Income tax expenses			
四、淨利潤（淨虧損以「–」號填列）	**IV. Net profit (or less: net loss)**		**–18,981,640.41**	–2,147,518.96
（一）持續經營淨利潤（淨虧損以「–」號填列）	(I) Net profit from continuing operations (or less: net loss)		**–18,981,640.41**	–2,147,518.96
（二）終止經營淨利潤（淨虧損以「–」號填列）	(II) Net profit from discontinued operations (or less: net loss)			
五、其他綜合收益的稅後淨額	**V. Other comprehensive income after tax**			
（一）不能重分類進損益的其他綜合收益	(I) Not to be reclassified subsequently to profit or loss			
1. 重新計量設定受益計劃變動額	1. Remeasurements of the net defined benefit plan			
2. 權益法下不能轉損益的其他綜合收益	2. Items under equity method that will not be reclassified to profit or loss			
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			
4. 企業自身信用風險公允價值變動	4. Changes in fair value of own credit risk			
5. 其他	5. Others			

母公司利潤表
PARENT COMPANY INCOME STATEMENT

2026年1–6月 For the six months ended June 30, 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
(二) 將重分類進損益的其他綜合收益	(II) To be reclassified subsequently to profit or loss			
1. 權益法下可轉損益的其他綜合收益	1. Items under equity method that may be reclassified to profit or loss			
2. 其他債權投資公允價值變動	2. Changes in fair value of other debt investments			
3. 金融資產重分類計入其他綜合收益的金額	3. Profit or loss from reclassification of financial assets into other comprehensive income			
4. 其他債權投資信用減值準備	4. Provision for credit impairment of other debt investments			
5. 現金流量套期儲備	5. Cash flow hedging reserve			
6. 外幣財務報表折算差額	6. Translation reserve			
7. 其他	7. Others			
六、綜合收益總額	**VI. Total comprehensive income**		**–18,981,640.41**	–2,147,518.96
七、每股收益：	**VII. Earnings per share (EPS):**			
(一) 基本每股收益	(I) Basic EPS (yuan per share)		**0.1024**	0.0011
(二) 稀釋每股收益	(II) Diluted EPS (yuan per share)		**0.1024**	0.0011

母公司現金流量表
PARENT COMPANY CASH FLOW STATEMENT

2026年1–6月 For the year ended 30 June 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
一、經營活動產生的現金流量：	**I. Cash flows from operating activities:**			
銷售商品、提供勞務收到的現金	Cash receipts from sale of goods or rendering of services		178,868,038.15	60,672,678.75
收到的稅費返還	Receipts of tax refund			
收到其他與經營活動有關的現金	Other cash receipts related to operating activities		7,539,929.02	10,330,478.10
經營活動現金流入小計	Subtotal of cash inflows from operating activities		186,407,967.17	71,003,156.85
購買商品、接受勞務支付的現金	Cash payments for goods purchased and services received		38,385,835.08	27,832,287.42
支付給職工以及為職工支付的現金	Cash paid to and on behalf of employees		24,706,692.03	23,165,239.62
支付的各項稅費	Cash payments for taxes and rates		4,032,465.21	7,101,935.08
支付其他與經營活動有關的現金	Other cash payments related to operating activities		9,151,274.60	19,012,025.96
經營活動現金流出小計	Subtotal of cash outflows from operating activities		76,276,266.92	77,111,488.08
經營活動產生的現金流量淨額	**Net cash flows from operating activities**		110,131,700.25	–6,108,331.23

母公司現金流量表
PARENT COMPANY CASH FLOW STATEMENT

2026年1–6月 For the year ended 30 June 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
二、投資活動產生的現金流量：	**II. Cash flows from investing activities:**			
收回投資收到的現金	Cash receipts from withdrawal of investments			
取得投資收益收到的現金	Cash receipts from investment income			
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 receipts from the disposal of fixed assets, intangible assets and other long-term assets			
處置子公司及其他營業單位收到的現金淨額	Net cash receipts from the disposal of subsidiaries & other business units			
收到其他與投資活動有關的現金	Other cash receipts related to investing activities			
投資活動現金流入小計	Subtotal of cash inflows from investing activities			
購建固定資產、無形資產和其他長期資產支付的現金	Cash payments for the acquisition of fixed assets, intangible assets and other long-term assets		3,726,187.16	6,618,751.42
投資支付的現金	Cash payments for investments			
取得子公司及其他營業單位支付的現金淨額	Net cash payments for the acquisition of subsidiaries & other business units			
支付其他與投資活動有關的現金	Other cash payments related to investing activities			
投資活動現金流出小計	Subtotal of cash outflows from investing activities		3,726,187.16	6,618,751.42
投資活動產生的現金流量淨額	**Net cash flows from investing activities**		–3,726,187.16	–6,618,751.42

母公司現金流量表
PARENT COMPANY CASH FLOW STATEMENT

2026年1–6月 For the year ended 30 June 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	註釋號 Note No.	本期數 Current period cumulative	上年同期數 Preceding period comparative
三、籌資活動產生的現金流量：	**III. Cash flows from financing activities:**			
吸收投資收到的現金	Cash receipts from absorbing investments			
取得借款收到的現金	Cash receipts from borrowings			
收到其他與籌資活動有關的現金	Other cash receipts related to financing activities			
籌資活動現金流入小計	Subtotal of cash inflows from financing activities			
償還債務支付的現金	Cash payments for the repayment of borrowings			4,052,215.17
分配股利、利潤或償付利息支付的現金	Cash payments for distribution of dividends or profits and for interest expenses			22,068.83
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			
籌資活動現金流出小計	Subtotal of cash outflows from financing activities			4,074,284.00
籌資活動產生的現金流量淨額	**Net cash flows from financing activities**			–4,074,284.00

母公司現金流量表
PARENT COMPANY CASH FLOW STATEMENT

2026年1–6月 For the year ended 30 June 2026

編製單位：成都四威科技股份有限公司 *Chengdu SIWI Science and Technology Company Limited*

項目	Items	註釋號 *Note No.*	單位：人民幣元 Expressed in Renminbi Yuan 本期數 Current period cumulative	上年同期數 Preceding period comparative
四、匯率變動對現金及現金等價物的影響	**IV. Effect of foreign exchange rate changes on cash and cash equivalents**			
五、現金及現金等價物淨增加額	**V. Net increase in cash and cash equivalents**		**106,405,513.09**	–16,801,366.65
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents		**250,708,445.13**	327,017,287.44
六、期末現金及現金等價物餘額	**VI. Closing balance of cash and cash equivalents**		**357,113,958.22**	310,215,920.79

母公司所有者權益變動表
PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2026年1–6月 For the six months ended June 30, 2026

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	本期數 Current period cumulative										
		實收資本（或股本） Share capital	其他權益工具 Other equity instruments 優先股 Preferred shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit	所有者權益合計 Total equity
一、上年年末餘額	**I. Balance at the end of prior year**	400,000,000.00				304,793,633.84			375,278.85	1,114,348.46	10,029,136.17	716,312,397.32
加：會計政策變更	Add: Cumulative changes of accounting policies											
前期差錯更正	Error correction of prior period											
其他	Others											
二、本年年初餘額	**II. Balance at the beginning of current year**	400,000,000.00				304,793,633.84			375,278.85	1,114,348.46	10,029,136.17	716,312,397.32
三、本期增減變動金額（減少以「–」號填列）	**III. Current period increase (or less: decrease)**								367,508.72		–18,981,640.41	–18,614,131.69
（一）綜合收益總額	(I) Total comprehensive income										–18,981,640.41	–18,981,640.41
（二）所有者投入和減少資本	(II) Capital contributed or withdrawn by owners											
1. 所有者投入的普通股	1. Ordinary shares contributed by owners											
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments											
3. 股份支付計入所有者權益的金額	3. Amount of share-based payment included in equity											
4. 其他	4. Others											
（三）利潤分配	(III) Profit distribution											
1. 提取盈餘公積	1. Appropriation of surplus reserve											
2. 對所有者（或股東）的分配	2. Appropriation of profit to owners											
3. 其他	3. Others											
（四）所有者權益內部結轉	(IV) Internal carry-over within equity											
1. 資本公積轉增資本（或股本）	1. Transfer of capital reserve to capital											
2. 盈餘公積轉增資本（或股本）	2. Transfer of surplus reserve to capital											
3. 盈餘公積彌補虧損	3. Surplus reserve to cover losses											
4. 設定受益計劃變動額結轉留存收益	4. Changes in defined benefit plan carried over to retained earnings											
5. 其他綜合收益結轉留存收益	5. Other comprehensive income carried over to retained earnings											
6. 其他	6. Others											
（五）專項儲備	(V) Special reserve								367,508.72			367,508.72
1. 本期提取	1. Current period appropriation								757,834.74			757,834.74
2. 本期使用	2. Current period use								–390,326.02			–390,326.02
（六）其他	(VI) Others											
四、本期期末餘額	**IV. Balance at the end of current period**	400,000,000.00				304,793,633.84			742,787.57	1,114,348.46	–8,952,504.24	697,698,265.63

母公司所有者權益變動表
PARENT COMPANY STATEMENT OF CHANGES IN EQUITY

2026年1–6月 For the six months ended June 30, 2026

單位：人民幣元
Expressed in Renminbi Yuan

項目	Items	上年同期數 Preceding period comparative										
		實收資本（或股本） Share capital	其他權益工具 Other equity instruments 優先股 Preferred shares	永續債 Perpetual bonds	其他 Others	資本公積 Capital reserve	減：庫存股 Less: Treasury shares	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	未分配利潤 Undistributed profit	所有者權益合計 Total equity
一、上年年末餘額	**I. Balance at the end of prior year**	400,000,000.00				571,115,356.14			589,224.83	8,726,923.61	–275,048,645.91	705,382,858.67
加：會計政策變更	Add: Cumulative changes of accounting policies											
前期差錯更正	Error correction of prior period											
其他	Others											
二、本年年初餘額	**II. Balance at the beginning of current year**	400,000,000.00				571,115,356.14			589,224.83	8,726,923.61	–275,048,645.91	705,382,858.67
三、本期增減變動金額（減少以「–」號填列）	**III. Current period increase (or less: decrease)**								374,554.82		–2,147,518.96	–1,772,964.14
（一）綜合收益總額	(I) Total comprehensive income										–2,147,518.96	–2,147,518.96
（二）所有者投入和減少資本	(II) Capital contributed or withdrawn by owners											
1. 所有者投入的普通股	1. Ordinary shares contributed by owners											
2. 其他權益工具持有者投入資本	2. Capital contributed by holders of other equity instruments											
3. 股份支付計入所有者權益的金額	3. Amount of share-based payment included in equity											
4. 其他	4. Others											
（三）利潤分配	(III) Profit distribution											
1. 提取盈餘公積	1. Appropriation of surplus reserve											
2. 對所有者（或股東）的分配	2. Appropriation of profit to owners											
3. 其他	3. Others											
（四）所有者權益內部結轉	(IV) Internal carry-over within equity											
1. 資本公積轉增資本（或股本）	1. Transfer of capital reserve to capital											
2. 盈餘公積轉增資本（或股本）	2. Transfer of surplus reserve to capital											
3. 盈餘公積彌補虧損	3. Surplus reserve to cover losses											
4. 設定受益計劃變動額結轉留存收益	4. Changes in defined benefit plan carried over to retained earnings											
5. 其他綜合收益結轉留存收益	5. Other comprehensive income carried over to retained earnings											
6. 其他	6. Others											
（五）專項儲備	(V) Special reserve								374,554.82			374,554.82
1. 本期提取	1. Current period appropriation								684,511.02			684,511.02
2. 本期使用	2. Current period use								–309,956.20			–309,956.20
（六）其他	(VI) Others											
四、本期期末餘額	**IV. Balance at the end of current period**	400,000,000.00				571,115,356.14			963,779.65	8,726,923.61	–277,196,164.87	703,609,894.53

一、公司基本情況

成都四威科技股份有限公司（以下簡稱公司或本公司）係經國務院有關部門批准，由原中國郵電工業總公司（現為中國普天信息產業集團有限公司，以下簡稱中國普天）直屬國營郵電部成都電纜廠改組並作為獨立發起人發起設立，於1994年10月1日在成都市工商行政管理局登記註冊，總部位於四川省成都市。公司現持有統一社會信用代碼為9151010020193968XY的營業執照，註冊資本40,000.00萬元，股份總數40,000.00萬股（每股面值1元）。其中，非流通股份24,000.00萬股；流通股份H股16,000.00萬股。公司股票已於1994年12月13日在香港聯合交易所掛牌交易。

本公司屬製造行業。主要經營活動：電線電纜、光纖光纜、光通信設備、光伏設備及元器件、輻照加工的技術研發、產品生產、銷售和服務。

本財務報表業經公司董事會2026年8月26日批准對外報出。

二、財務報表的編製基礎

（一）編製基礎

本公司財務報表以持續經營為編製基礎。

（二）持續經營能力評價

本公司不存在導致對報告期末起12個月內的持續經營能力產生重大疑慮的事項或情況。

I. COMPANY PROFILE

Chengdu SIWI Science And Technology Company Limited (the "Company") was incorporated and registered with the Chengdu Administration Bureau of Industry and Commerce on 1 October 1994 after its restructuring from Chengdu Cable Plant of the Posts and Telecommunications Ministry of China (now known as "China PUTIAN Corporation"), as independent promoter, under the approval of the relevant department of the State Council. The Company is headquartered in Chengdu, Sichuan Province. The Company currently holds a business license with unified social credit code of 9151010020193968XY, with registered capital of RMB400,000,000. There are a total of 400,000,000 shares in issue with the nominal value of RMB1 each, of which: 240,000,000 non-tradable shares and 160,000,000 tradable H-shares. The Company's shares were listed at the Stock Exchange of Hong Kong Limited (the "Stock Exchange") respectively on 13 December 1994.

The Company operates in the manufacturing sector. Its principal business activities include: R&D, production, sales, and after-sales services of wire and cable, optical fiber cables, optical communication equipment, photovoltaic equipment and components, and irradiation processing.

The financial statements were approved and authorized for issue by the Board of Directors dated 26 August 2026.

II. PREPARATION BASIS OF THE FINANCIAL STATEMENTS

(I) Preparation basis

The financial statements have been prepared on the basis of going concern.

(II) Assessment of the ability to continue as a going concern

The Company has no events or conditions that may cast significant doubts upon the Company's ability to continue as a going concern within the 12 months after the balance sheet date.

三、重要會計政策及會計估計

重要提示：本公司根據實際生產經營特點針對金融工具減值、存貨、固定資產折舊、在建工程、無形資產、收入確認等交易或事項制定了具體會計政策和會計估計。

（一）遵循企業會計準則的聲明

本公司所編製的財務報表符合企業會計準則的要求，真實、完整地反映了公司的財務狀況、經營成果和現金流量等有關信息。

（二）會計期間

會計年度自公曆1月1日起至12月31日止。

（三）營業週期

公司經營業務的營業週期較短，以12個月作為資產和負債的流動性劃分標準。

（四）記賬本位幣

採用人民幣為記賬本位幣。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES

Important note: The Company has set up accounting policies and estimates on transactions or events such as impairment of financial instruments, inventories, depreciation of fixed assets, construction in progress, intangible assets, revenue recognition, etc., based on the Company's actual production and operation features.

(I) Statement of compliance

The financial statements have been prepared in accordance with the requirements of China Accounting Standards for Business Enterprises (CASBEs), and present truly and completely the financial position, financial performance and cash flows of the Company.

(II) Accounting period

The accounting year of the Company runs from January 1 to December 31 under the Gregorian calendar.

(III) Operating cycle

The Company has a relatively short operating cycle for its business, an asset or a liability is classified as current if it is expected to be realized or due within 12 months.

(IV) Functional currency

The Company's functional currency is Renminbi (RMB) Yuan.

三、 重要會計政策及會計估計（續）

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

（五）重要性標準確定方法和選擇依據

(V) Determination method and basis for selection of materiality

公司編制和披露財務報表遵循重要性原則，本財務報表附註中披露事項涉及重要性標準判斷的事項及其重要性標準確定方法和選擇依據如下：

The Company prepares and discloses financial statements in compliance with the principle of materiality. The items disclosed in notes to the financial statements involving materiality judgements, determination method and basis for selection of materiality are as follows:

涉及重要性標準判斷的披露事項 Disclosed items involving materiality judgements	重要性標準確定方法和選擇依據 Determination method and basis for selection of materiality
重要的單項計提壞賬準備的應收賬款 Significant accounts receivable with provision for bad debts made on an individual basis	單項金額≥100萬元 Single item amount ≥ 1 million yuan
重要的應收賬款壞賬準備收回或轉回 Significant provisions for bad debts of accounts receivable collected or reversed	單項金額≥100萬元 Single item amount ≥ 1 million yuan
重要的核銷應收賬款 Significant accounts receivable written off	單項金額≥100萬元 Single item amount ≥ 1 million yuan
重要的單項計提壞賬準備的其他應收款 Significant other receivables with provision for bad debts made on an individual basis	單項金額≥100萬元 Single item amount ≥ 1 million yuan
重要的在建工程項目 Significant construction in progress	單項在建工程期末餘額≥100萬元 Single project under construction balance at the end of the period ≥ 1 million yuan
重要的賬齡超過1年的應付賬款 Significant accounts payable with age over one year	單項金額≥100萬元 Single item amount ≥ 1 million yuan
重要的賬齡超過1年的合同負債 Significant contract liabilities with age over one year	單項金額≥100萬元 Single item amount ≥ 1 million yuan
重要的賬齡超過1年的其他應付款 Significant other payables with age over one year	單項金額≥100萬元 Single item amount ≥ 1 million yuan
重要的非全資子公司 Significant not wholly-owned subsidiaries	淨資產≥1,000萬元 Net assets ≥ 10 million yuan

三、重要會計政策及會計估計（續）

（六）同一控制下和非同一控制下企業合併的會計處理方法

1. *同一控制下企業合併的會計處理方法*
公司在企業合併中取得的資產和負債，按照合併日被合併方在最終控制方合併財務報表中的賬面價值計量。公司按照被合併方所有者權益在最終控制方合併財務報表中的賬面價值份額與支付的合併對價賬面價值或發行股份面值總額的差額，調整資本公積；資本公積不足沖減的，調整留存收益。

2. *非同一控制下企業合併的會計處理方法*
公司在購買日對合併成本大於合併中取得的被購買方可辨認淨資產公允價值份額的差額，確認為商譽；如果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，首先對取得的被購買方各項可辨認資產、負債及或有負債的公允價值以及合併成本的計量進行覆核，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，其差額計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(VI) Accounting treatments of business combination under and not under common control

1. *Accounting treatment of business combination under common control*
Assets and liabilities arising from business combination are measured at carrying amount of the combined party included in the consolidated financial statements of the ultimate controlling party at the combination date. Difference between carrying amount of the equity of the combined party included in the consolidated financial statements of the ultimate controlling party and that of the combination consideration or total par value of shares issued is adjusted to capital reserve, if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

2. *Accounting treatment of business combination not under common control*
When combination cost is in excess of the fair value of identifiable net assets obtained from the acquiree at the acquisition date, the excess is recognized as goodwill; otherwise, the fair value of identifiable assets, liabilities and contingent liabilities, and the measurement of the combination cost are reviewed, then the difference is recognized in profit or loss.

三、重要會計政策及會計估計（續）

（七）控制的判斷標準和合併財務報表的編製方法

1. 控制的判斷

擁有對被投資方的權力，通過參與被投資方的相關活動而享有可變回報，並且有能力運用對被投資方的權力影響其可變回報金額的，認定為控制。

2. 合併財務報表的編製方法

母公司將其控制的所有子公司納入合併財務報表的合併範圍。合併財務報表以母公司及其子公司的財務報表為基礎，根據其他有關資料，由母公司按照《企業會計準則第33號 — 合併財務報表》編製。

（八）現金及現金等價物的確定標準

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

（九）外幣業務折算

外幣交易在初始確認時，採用交易發生日的即期匯率折算為人民幣金額。資產負債表日，外幣貨幣性項目採用資產負債表日即期匯率折算，因匯率不同而產生的匯兑差額，除與購建符合資本化條件資產有關的外幣專門借款本金及利息的匯兑差額外，計入當期損益；以歷史成本計量的外幣非貨幣性項目仍採用交易發生日的即期匯率折算，不改變其人民幣金額；以公允價值計量的外幣非貨幣性項目，採用公允價值確定日的即期匯率折算，差額計入當期損益或其他綜合收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(VII) Judgement criteria for control and compilation method of consolidated financial statements

1. Judgement of control

An investor controls an investee if and only if the investor has all the following: (1) power over the investee; (2) exposure, or rights, to variable returns from its involvement with the investee; and (3) the ability to use its power over the investee to affect the amount of the investor's returns.

2. Compilation method of consolidated financial statements

The parent company brings all its controlled subsidiaries into the consolidation scope. The consolidated financial statements are compiled by the parent company according to "CASBE 33 — Consolidated Financial Statements", based on relevant information and the financial statements of the parent company and its subsidiaries.

(VIII) Recognition criteria of cash and cash equivalents

Cash as presented in cash flow statement refers to cash on hand and deposit on demand for payment. Cash equivalents refer to short-term, highly liquid investments that can be readily converted to cash and that are subject to an insignificant risk of changes in value.

(IX) Foreign currency translation

Transactions denominated in foreign currency are translated into RMB yuan at the spot exchange rate at the transaction date at initial recognition. At the balance sheet date, monetary items denominated in foreign currency are translated at the spot exchange rate at the balance sheet date with difference, except for those arising from the principal and interest of exclusive borrowings eligible for capitalization, included in profit or loss; non-cash items carried at historical costs are translated at the spot exchange rate at the transaction date, with the RMB amounts unchanged; non-cash items carried at fair value in foreign currency are translated at the spot exchange rate at the date when the fair value was determined, with difference included in profit or loss or other comprehensive income.

三、 重要會計政策及會計估計（續）

（十）金融工具

1. 金融資產和金融負債的分類

金融資產在初始確認時劃分為以下三類：(1)以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。

金融負債在初始確認時劃分為以下四類：(1)以公允價值計量且其變動計入當期損益的金融負債；(2)金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債；(3)不屬於上述(1)或(2)的財務擔保合同，以及不屬於上述(1)並以低於市場利率貸款的貸款承諾；(4)以攤餘成本計量的金融負債。

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件

(1) 金融資產和金融負債的確認依據和初始計量方法

公司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。初始確認金融資產或金融負債時，按照公允價值計量；對於以公允價值計量且其變動計入當期損益的金融資產和金融負債，相關交易費用直接計入當期損益；對於其他類別的金融資產或金融負債，相關交易費用計入初始確認金額。但是，公司初始確認的應收賬款未包含重大融資成分或公司不考慮未超過一年的合同中的融資成分的，按照《企業會計準則第14號—收入》所定義的交易價格進行初始計量。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments

1. Classification of financial assets and financial liabilities

Financial assets are classified into the following three categories when initially recognized: (1) financial assets at amortized cost; (2) financial assets at fair value through other comprehensive income; (3) financial assets at fair value through profit or loss.

Financial liabilities are classified into the following four categories when initially recognized: (1) financial liabilities at fair value through profit or loss; (2) financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies; (3) financial guarantee contracts not fall within the above categories (1) and (2), and commitments to provide a loan at a below-market interest rate, which do not fall within the above category (1); (4) financial liabilities at amortized cost.

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities

(1) Recognition criteria and measurement method of financial assets and financial liabilities

When the Company becomes a party to a financial instrument, it is recognized as a financial asset or financial liability. The financial assets and financial liabilities initially recognized by the Company are measured at fair value; for the financial assets and liabilities at fair value through profit or loss, the transaction expenses thereof are directly included in profit or loss; for other categories of financial assets and financial liabilities, the transaction expenses thereof are included into the initially recognized amount. However, at initial recognition, for accounts receivable that do not contain a significant financing component or in circumstances where the Company does not consider the financing components in contracts within one year, they are measured at the transaction price in accordance with "CASBE 14 — Revenues".

三、重要會計政策及會計估計（續）

（十）金融工具（續）

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件（續）

(2) 金融資產的後續計量方法

1) 以攤餘成本計量的金融資產

採用實際利率法，按照攤餘成本進行後續計量。以攤餘成本計量且不屬於任何套期關係的一部分的金融資產所產生的利得或損失，在終止確認、重分類、按照實際利率法攤銷或確認減值時，計入當期損益。

2) 以公允價值計量且其變動計入其他綜合收益的債務工具投資

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(2) Subsequent measurement of financial assets

1) Financial assets measured at amortized cost

The Company measures its financial assets at the amortized costs using effective interest method. Gains or losses on financial assets that are measured at amortized cost and are not part of hedging relationships shall be included into profit or loss when the financial assets are derecognized, reclassified, amortized using effective interest method or recognized with impairment loss.

2) Debt instrument investments at fair value through other comprehensive income

The Company measures its debt instrument investments at fair value. Interests, impairment gains or losses, and gains and losses on foreign exchange that calculated using effective interest method shall be included into profit or loss, while other gains or losses are included into other comprehensive income. Accumulated gains or losses that initially recognized as other comprehensive income should be transferred out into profit or loss when the financial assets are derecognized.

三、重要會計政策及會計估計（*續*）

（十）金融工具（*續*）

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件（續）

(2) 金融資產的後續計量方法（續）

3) 以公允價值計量且其變動計入其他綜合收益的權益工具投資

採用公允價值進行後續計量。獲得的股利（屬於投資成本收回部分的除外）計入當期損益，其他利得或損失計入其他綜合收益。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。

4) 以公允價值計量且其變動計入當期損益的金融資產

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

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(2) Subsequent measurement of financial assets (Continued)

3) Equity instrument investments at fair value through other comprehensive income

The Company measures its equity instrument investments at fair value. Dividends obtained (other than those as part of investment cost recovery) shall be included into profit or loss, while other gains or losses are included into other comprehensive income. Accumulated gains or losses that initially recognized as other comprehensive income should be transferred out into retained earnings when the financial assets are derecognized.

4) Financial assets at fair value through profit or loss

The Company measures its financial assets at fair value. Gains or losses arising from changes in fair value (including interests and dividends) shall be included into profit or loss, except for financial assets that are part of hedging relationships.

三、重要會計政策及會計估計（續）

（十）金融工具（續）

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件（續）

(3) 金融負債的後續計量方法

1) 以公允價值計量且其變動計入當期損益的金融負債

此類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。對於此類金融負債以公允價值進行後續計量。因公司自身信用風險變動引起的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的公允價值變動金額計入其他綜合收益，除非該處理會造成或擴大損益中的會計錯配。此類金融負債產生的其他利得或損失（包括利息費用、除因公司自身信用風險變動引起的公允價值變動）計入當期損益，除非該金融負債屬於套期關係的一部分。終止確認時，將之前計入其他綜合收益的累計利得或損失從其他綜合收益中轉出，計入留存收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(3) Subsequent measurement of financial liabilities

1) Financial liabilities at fair value through profit or loss

Financial liabilities at fair value through profit or loss include held-for-trading financial liabilities (including derivatives that are liabilities) and financial liabilities designated as at fair value through profit or loss. The Company measures such kind of liabilities at fair value. The amount of changes in the fair value of the financial liabilities that are attributable to changes in the Company's own credit risk shall be included into other comprehensive income, unless such treatment would create or enlarge accounting mismatches in profit or loss. Other gains or losses on those financial liabilities (including interests, changes in fair value that are attributable to reasons other than changes in the Company's own credit risk) shall be included into profit or loss, except for financial liabilities that are part of hedging relationships. Accumulated gains or losses that originally recognized as other comprehensive income should be transferred out into retained earnings when the financial liabilities are derecognized.

三、重要會計政策及會計估計（續）

（十）金融工具（續）

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件（續）

(3) 金融負債的後續計量方法（續）

2) 金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債按照《企業會計準則第23號 — 金融資產轉移》相關規定進行計量。

3) 不屬於上述1)或2)的財務擔保合同，以及不屬於上述1)並以低於市場利率貸款的貸款承諾
在初始確認後按照下列兩項金額之中的較高者進行後續計量：1按照金融工具的減值規定確定的損失準備金額；2初始確認金額扣除按照《企業會計準則第14號 — 收入》相關規定所確定的累計攤銷額後的餘額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(3) Subsequent measurement of financial liabilities (Continued)

2) Financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies The Company measures its financial liabilities in accordance with "CASBE 23 — Transfer of Financial Assets".

3) Financial guarantee contracts not fall within the above categories 1) and 2), and commitments to provide a loan at a below-market interest rate, which do not fall within the above category 1)
The Company measures its financial liabilities at the higher of: a. the amount of loss allowances in accordance with impairment requirements of financial instruments; b. the amount initially recognized less the amount of accumulated amortization recognized in accordance with "CASBE 14 — Revenues".

三、重要會計政策及會計估計（續）

（十）金融工具（續）

2. 金融資產和金融負債的確認依據、計量方法和終止確認條件（續）

(3) 金融負債的後續計量方法（續）

4) 以攤餘成本計量的金融負債

採用實際利率法以攤餘成本計量。以攤餘成本計量且不屬於任何套期關係的一部分的金融負債所產生的利得或損失，在終止確認、按照實際利率法攤銷時計入當期損益。

(4) 金融資產和金融負債的終止確認

1) 當滿足下列條件之一時，終止確認金融資產：

① 收取金融資產現金流量的合同權利已終止；

② 金融資產已轉移，且該轉移滿足《企業會計準則第23號——金融資產轉移》關於金融資產終止確認的規定。

2) 當金融負債（或其一部分）的現時義務已經解除時，相應終止確認該金融負債（或該部分金融負債）。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

2. Recognition criteria, measurement method and derecognition of financial assets and financial liabilities (Continued)

(3) Subsequent measurement of financial liabilities (Continued)

4) Financial liabilities at amortized cost

The Company measures its financial liabilities at amortized cost using effective interest method. Gains or losses on financial liabilities that are measured at amortized cost and are not part of hedging relationships shall be included into profit or loss when the financial liabilities are derecognized and amortized using effective interest method.

(4) Derecognition of financial assets and financial liabilities

1) Financial assets are derecognized when:

a. the contractual rights to the cash flows from the financial assets expire; or

b. the financial assets have been transferred and the transfer qualifies for derecognition in accordance with "CASBE 23 — Transfer of Financial Assets".

2) Only when the underlying present obligations of a financial liability are relieved totally or partly may the financial liability be derecognized accordingly.

三、 重要會計政策及會計估計（續）

（十） 金融工具（續）

3. 金融資產轉移的確認依據和計量方法

公司轉移了金融資產所有權上幾乎所有的風險和報酬的，終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債；保留了金融資產所有權上幾乎所有的風險和報酬的，繼續確認所轉移的金融資產。公司既沒有轉移也沒有保留金融資產所有權上幾乎所有的風險和報酬的，分別下列情況處理：(1)未保留對該金融資產控制的，終止確認該金融資產，並將轉移中產生或保留的權利和義務單獨確認為資產或負債；(2)保留了對該金融資產控制的，按照繼續涉入所轉移金融資產的程度確認有關金融資產，並相應確認有關負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

3. Recognition criteria and measurement method of financial assets transfer

Where the Company has transferred substantially all of the risks and rewards related to the ownership of the financial asset, it derecognizes the financial asset, and any right or liability arising from such transfer is recognized independently as an asset or a liability. If it retained substantially all of the risks and rewards related to the ownership of the financial asset, it continues recognizing the financial asset. Where the Company does not transfer or retain substantially all of the risks and rewards related to the ownership of a financial asset, it is dealt with according to the circumstances as follows respectively: (1) if the Company does not retain its control over the financial asset, it derecognizes the financial asset, and any right or liability arising from such transfer is recognized independently as an asset or a liability; (2) if the Company retains its control over the financial asset, according to the extent of its continuing involvement in the transferred financial asset, it recognizes the related financial asset and recognizes the relevant liability accordingly.

三、重要會計政策及會計估計（*續*）

（十）金融工具（*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，將下列兩項金額的差額計入當期損益：(1)所轉移金融資產在終止確認日的賬面價值；(2)因轉移金融資產而收到的對價，與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為以公允價值計量且其變動計入其他綜合收益的債務工具投資）之和。轉移了金融資產的一部分，且該被轉移部分整體滿足終止確認條件的，將轉移前金融資產整體的賬面價值，在終止確認部分和繼續確認部分之間，按照轉移日各自的相對公允價值進行分攤，並將下列兩項金額的差額計入當期損益：(1)終止確認部分的賬面價值；(2)終止確認部分的對價，與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為以公允價值計量且其變動計入其他綜合收益的債務工具投資）之和。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

3. Recognition criteria and measurement method of financial assets transfer (Continued)

If the transfer of an entire financial asset satisfies the conditions for derecognition, the difference between the amounts of the following two items is included in profit or loss: (1) the carrying amount of the transferred financial asset as of the date of derecognition; (2) the sum of consideration received from the transfer of the financial asset, and the accumulative amount of the changes of the fair value originally included in other comprehensive income proportionate to the transferred financial asset (financial assets transferred refer to debt instrument investments at fair value through other comprehensive income). If the transfer of financial asset partially satisfies the conditions for derecognition, the entire carrying amount of the transferred financial asset is, between the portion which is derecognized and the portion which is not, apportioned according to their respective relative fair value, and the difference between the amounts of the following two items is included into profit or loss: (1) the carrying amount of the portion which is derecognized; (2) the sum of consideration of the portion which is derecognized, and the portion of the accumulative amount of the changes in the fair value originally included in other comprehensive income which is corresponding to the portion which is derecognized (financial assets transferred refer to debt instrument investments at fair value through other comprehensive income).

三、重要會計政策及會計估計（續）

（十）金融工具（續）

4. 金融資產和金融負債的公允價值確定方法

公司採用在當前情況下適用並且有足夠可利用數據和其他信息支持的估值技術確定相關金融資產和金融負債的公允價值。公司將估值技術使用的輸入值分以下層級，並依次使用：

(1) 第一層次輸入值是在計量日能夠取得的相同資產或負債在活躍市場上未經調整的報價；

(2) 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，包括：活躍市場中類似資產或負債的報價；非活躍市場中相同或類似資產或負債的報價；除報價以外的其他可觀察輸入值，如在正常報價間隔期間可觀察的利率和收益率曲線等；市場驗證的輸入值等；

(3) 第三層次輸入值是相關資產或負債的不可觀察輸入值，包括不能直接觀察或無法由可觀察市場數據驗證的利率、股票波動率、企業合併中承擔的棄置義務的未來現金流量、使用自身數據作出的財務預測等。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

4. Fair value determination method of financial assets and liabilities

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data and information are available to measure fair value. The inputs to valuation techniques used to measure fair value are arranged in the following hierarchy and used accordingly:

(1) Level 1 inputs are unadjusted quoted prices in active markets for identical assets or liabilities that the Company can access at the measurement date;

(2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in markets that are not active; inputs other than quoted prices that are observable for the asset or liability, for example, interest rates and yield curves observable at commonly quoted intervals; market-corroborated inputs;

(3) Level 3 inputs are unobservable inputs for the asset or liability. Level 3 inputs include interest rate that is not observable and cannot be corroborated by observable market data at commonly quoted intervals, historical volatility, future cash flows to be paid to fulfill the disposal obligation assumed in business combination, financial forecast developed using the Company's own data, etc.

三、重要會計政策及會計估計（續）

（十）金融工具（續）

5. *金融工具減值*

公司以預期信用損失為基礎，對以攤餘成本計量的金融資產、以公允價值計量且其變動計入其他綜合收益的債務工具投資、合同資產、租賃應收款、分類為以公允價值計量且其變動計入當期損益的金融負債以外的貸款承諾、不屬於以公允價值計量且其變動計入當期損益的金融負債或不屬於金融資產轉移不符合終止確認條件或繼續涉入被轉移金融資產所形成的金融負債的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，是指公司按照原實際利率折現的、根據合同應收的所有合同現金流量與預期收取的所有現金流量之間的差額，即全部現金短缺的現值。其中，對於公司購買或源生的已發生信用減值的金融資產，按照該金融資產經信用調整的實際利率折現。

對於購買或源生的已發生信用減值的金融資產，公司在資產負債表日僅將自初始確認後整個存續期內預期信用損失的累計變動確認為損失準備。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

5. *Impairment of financial instruments*

The Company, on the basis of expected credit loss, recognizes loss allowances of financial assets at amortized cost, debt instrument investments at fair value through other comprehensive income, contract assets, leases receivable, loan commitments other than financial liabilities at fair value through profit or loss, financial guarantee contracts not belong to financial liabilities at fair value through profit or loss or financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies.

Expected credit losses refer to the weighted average of credit losses with the respective risks of a default occurring as the weights. Credit loss refers to the difference between all contractual cash flows that are due to the Company in accordance with the contract and all the cash flows that the Company expects to receive (i.e., all cash shortfalls), discounted at the original effective interest rate. Among which, purchased or originated credit-impaired financial assets are discounted at the credit-adjusted effective interest rate.

At the balance sheet date, the Company shall only recognize the cumulative changes in the lifetime expected credit losses since initial recognition as a loss allowance for purchased or originated credit-impaired financial assets.

三、重要會計政策及會計估計(續)

(十) 金融工具(續)

5. 金融工具減值(續)

對於租賃應收款、由《企業會計準則第14號 — 收入》規範的交易形成的應收款項及合同資產，公司運用簡化計量方法，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。

除上述計量方法以外的金融資產，公司在每個資產負債表日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已顯著增加，公司按照整個存續期內預期信用損失的金額計量損失準備；如果信用風險自初始確認後未顯著增加，公司按照該金融工具未來12個月內預期信用損失的金額計量損失準備。

公司利用可獲得的合理且有依據的信息，包括前瞻性信息，通過比較金融工具在資產負債表日發生違約的風險與在初始確認日發生違約的風險，以確定金融工具的信用風險自初始確認後是否已顯著增加。

於資產負債表日，若公司判斷金融工具只具有較低的信用風險，則假定該金融工具的信用風險自初始確認後並未顯著增加。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(X) Financial instruments *(Continued)*

5. Impairment of financial instruments (Continued)

For leases receivable, and accounts receivable and contract assets resulting from transactions regulated in "CASBE 14 — Revenues", the Company chooses simplified approach to measure the loss allowance at an amount equal to lifetime expected credit losses.

For financial assets other than the above, on each balance sheet date, the Company shall assess whether the credit risk on the financial instrument has increased significantly since initial recognition. The Company shall measure the loss allowance for the financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition; otherwise, the Company shall measure the loss allowance for that financial instrument at an amount equal to 12-month expected credit loss.

Considering reasonable and supportable forward-looking information, the Company compares the risk of a default occurring on the financial instrument as at the balance sheet date with the risk of a default occurring on the financial instrument as at the date of initial recognition, so as to assess whether the credit risk on the financial instrument has increased significantly since initial recognition.

The Company may assume that the credit risk on a financial instrument has not increased significantly since initial recognition if the financial instrument is determined to have relatively low credit risk at the balance sheet date.

三、重要會計政策及會計估計（續）

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

（十）金融工具（續）

(X) Financial instruments *(Continued)*

5. 金融工具減值（續）

公司以單項金融工具或金融工具組合為基礎評估預期信用風險和計量預期信用損失。當以金融工具組合為基礎時，公司以共同風險特徵為依據，將金融工具劃分為不同組合。

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

6. 金融資產和金融負債的抵銷

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的，公司以相互抵銷後的淨額在資產負債表內列示：(1)公司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)公司計劃以淨額結算，或同時變現該金融資產和清償該金融負債。

不滿足終止確認條件的金融資產轉移，公司不對已轉移的金融資產和相關負債進行抵銷。

5. Impairment of financial instruments (Continued)

The Company shall estimate expected credit risk and measure expected credit losses on an individual or a collective basis. When the Company adopts the collective basis, financial instruments are grouped with similar credit risk features.

The Company shall remeasure expected credit loss on each balance sheet date, and increased or reversed amounts of loss allowance arising therefrom shall be included into profit or loss as impairment losses or gains. For a financial asset measured at amortized cost, the loss allowance reduces the carrying amount of such financial asset presented in the balance sheet; for a debt investment measured at fair value through other comprehensive income, the loss allowance shall be recognized in other comprehensive income and shall not reduce the carrying amount of such financial asset.

6. Offsetting financial assets and financial liabilities

Financial assets and financial liabilities are presented separately in the balance sheet and are not offset. However, the Company offsets a financial asset and a financial liability and presents the net amount in the balance sheet when, and only when, the Company: (1) currently has a legally enforceable right to set off the recognized amounts; and (2) intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

For a transfer of a financial asset that does not qualify for derecognition, the Company does not offset the transferred asset and the associated liability.

三、重要會計政策及會計估計（續） III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

（十一）應收款項預期信用損失的確認標準和計提方法 (XI) Recognition criteria and accrual method for expected credit losses of receivables

1. *按信用風險特徵組合計提預期信用損失的應收款項* 1. *Receivables with expected credit losses measured on a collective basis by similar credit risk features*

組合類別 Categories	確定組合的依據 Basis for determination of portfolio	計量預期信用損失的方法 Method for measuring expected credit loss
應收銀行承兌匯票 Bank acceptance receivable 應收商業承兌匯票 Trade acceptance receivable	票據類型 Type of notes	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失 Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.
應收賬款 — 賬齡組合 Accounts receivable — Portfolio grouped with ages	賬齡 Ages	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，編製應收賬款賬齡與預期信用損失率對照表，計算預期信用損失 Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company prepares the comparison table of ages and expected credit loss rate of accounts receivable, so as to calculate expected credit loss.
應收賬款 — 關聯方組合 Accounts receivable — Portfolio grouped with related party receivables	以關聯方形成的應收款項作為信用風險特徵 Receivables from related parties as a credit risk characteristic	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和整個存續期預期信用損失率，計算預期信用損失 Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and lifetime expected credit loss rate.

三、重要會計政策及會計估計（續）

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

（十一）應收款項預期信用損失的確認標準和計提方法（續）

(XI) Recognition criteria and accrual method for expected credit losses of receivables *(Continued)*

1. 按信用風險特徵組合計提預期信用損失的應收款項（續）

1. Receivables with expected credit losses measured on a collective basis by similar credit risk features (Continued)

組合類別 Categories	確定組合的依據 Basis for determination of portfolio	計量預期信用損失的方法 Method for measuring expected credit loss
其他應收款 — 應收非關聯方的押金、備用金、保證金組合 Other receivables — Portfolio grouped with non-related party receivables of deposit, reserve and assurance 其他應收款 — 其他往來組合 Other receivables — Other portfolio	款項性質 Nature of receivables	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失 Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and 12-month or lifetime expected credit loss rate.
其他應收款 — 關聯方組合 Other receivables — Portfolio grouped with related party receivables	以關聯方形成的應收款項作為信用風險特徵 Receivables from related parties as a credit risk characteristic	參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，通過違約風險敞口和未來12個月內或整個存續期預期信用損失率，計算預期信用損失 Based on historical credit loss experience, the current situation and the forecast of future economic conditions, the Company calculates expected credit loss through exposure at default and 12-month or lifetime expected credit loss rate.

2. 按單項計提預期信用損失的應收款項的認定標準

對信用風險與組合信用風險顯著不同的應收款項，公司按單項計提預期信用損失。

2. Recognition criteria for receivables and contract assets with expected credit losses measured on an individual basis

For receivables whose credit risk is significantly different from that of portfolios, the Company accrues expected credit losses on an individual basis.

三、重要會計政策及會計估計（續）

（十二）存貨

1. *存貨的分類*
   存貨包括在日常活動中持有以備出售的產成品或商品、處在生產過程中的在產品、在生產過程或提供勞務過程中耗用的材料和物料等。

2. *發出存貨的計價方法*
   發出存貨採用月末一次加權平均法。

3. *存貨的盤存制度*
   存貨的盤存制度為永續盤存制。

4. *低值易耗品和包裝物的攤銷方法*
   (1) *低值易耗品*
   按照一次轉銷法進行攤銷。

   (2) *包裝物*
   按照一次轉銷法進行攤銷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XII) Inventories

1. *Classification of inventories*
   Inventories include finished goods or goods held for sale in the ordinary course of business, work in process in the process of production, materials, supplies, etc. to be consumed in the production process or in the rendering of services.

2. *Accounting method for dispatched inventories*
   Inventories dispatched from storage are accounted for with weighted average method at the end of each month.

3. *Inventory system*
   Perpetual inventory method.

4. *Amortization method of low-value consumables and packages*
   (1) *Low-value consumables*
   Low-value consumables are amortized with one-off method.

   (2) *Packages*
   Packages are amortized with one-off method.

三、重要會計政策及會計估計（續）

（十二）存貨（續）

5. *存貨跌價準備*

存貨跌價準備的確認標準和計提方法

資產負債表日，存貨採用成本與可變現淨值孰低計量，按照成本高於可變現淨值的差額計提存貨跌價準備。直接用於出售的存貨，在正常生產經營過程中以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其可變現淨值；需要經過加工的存貨，在正常生產經營過程中以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其可變現淨值；資產負債表日，同一項存貨中一部分有合同價格約定、其他部分不存在合同價格的，分別確定其可變現淨值，並與其對應的成本進行比較，分別確定存貨跌價準備的計提或轉回的金額。

（十三）長期股權投資

1. *共同控制、重大影響的判斷*

按照相關約定對某項安排存在共有的控制，並且該安排的相關活動必須經過分享控制權的參與方一致同意後才能決策，認定為共同控制。對被投資單位的財務和經營政策有參與決策的權力，但並不能夠控制或者與其他方一起共同控制這些政策的制定，認定為重大影響。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XII) Inventories *(Continued)*

5. *Provision for inventory write-down*

Recognition criteria and accrual method of provision for inventory write-down

At the balance sheet date, inventories are measured at the lower of cost and net realizable value; provisions for inventory write-down are made on the excess of its cost over the net realizable value. The net realizable value of inventories held for sale is determined based on the amount of the estimated selling price less the estimated selling expenses and relevant taxes and surcharges in the ordinary course of business; the net realizable value of inventories to be processed is determined based on the amount of the estimated selling price less the estimated costs of completion, selling expenses and relevant taxes and surcharges in the ordinary course of business; at the balance sheet date, when only part of the same item of inventories have agreed price, their net realizable value are determined separately and are compared with their costs to set the provision for inventory write-down to be made or reversed.

(XIII) Long-term equity investments

1. *Judgment of joint control and significant influence*

Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control of these policies.

三、 重要會計政策及會計估計（續）

（十三）長期股權投資（續）

2. 投資成本的確定

(1) 同一控制下的企業合併形成的，合併方以支付現金、轉讓非現金資產、承擔債務或發行權益性證券作為合併對價的，在合併日按照取得被合併方所有者權益在最終控制方合併財務報表中的賬面價值的份額作為其初始投資成本。長期股權投資初始投資成本與支付的合併對價的賬面價值或發行股份的面值總額之間的差額調整資本公積；資本公積不足沖減的，調整留存收益。

公司通過多次交易分步實現同一控制下企業合併形成的長期股權投資，判斷是否屬於「一攬子交易」。屬於「一攬子交易」的，把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，根據合併後應享有被合併方淨資產在最終控制方合併財務報表中的賬面價值的份額確定初始投資成本。合併日長期股權投資的初始投資成本，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，調整留存收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XIII) Long-term equity investments *(Continued)*

2. Determination of investment cost

(1) For business combination under common control, if the consideration of the combining party is that it makes payment in cash, transfers non-cash assets, assumes its liabilities or issues equity securities, on the date of combination, it regards the share of the carrying amount of the equity of the combined party included in the consolidated financial statements of the ultimate controlling party as the initial cost of the investment. The difference between the initial cost of the long-term equity investments and the carrying amount of the combination consideration paid or the par value of shares issued offsets capital reserve; if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

When long-term equity investments are obtained through business combination under common control achieved in stages, the Company determines whether it is a “bundled transaction”. If it is a “bundled transaction”, stages as a whole are considered as one transaction in accounting treatment. If it is not a “bundled transaction”, on the date of combination, investment cost is initially recognized at the share of the carrying amount of net assets of the combined party included the consolidated financial statements of the ultimate controlling party. The difference between the initial investment cost of long-term equity investments at the acquisition date and the carrying amount of the previously held long-term equity investments plus the carrying amount of the consideration paid for the newly acquired equity is adjusted to capital reserve; if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

三、 重要會計政策及會計估計（續）

（十三） 長期股權投資（續）

2. 投資成本的確定（續）

(2) 非同一控制下的企業合併形成的，在購買日按照支付的合併對價的公允價值作為其初始投資成本。

公司通過多次交易分步實現非同一控制下企業合併形成的長期股權投資，區分個別財務報表和合併財務報表進行相關會計處理：

1) 在個別財務報表中，按照原持有的股權投資的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。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XIII) Long-term equity investments *(Continued)*

2. *Determination of investment cost (Continued)*

(2) For business combination not under common control, investment cost is initially recognized at the acquisition-date fair value of considerations paid.

When long-term equity investments are obtained through business combination not under common control achieved in stages, the Company determined whether they are stand-alone financial statements or consolidated financial statements in accounting treatment:

1) In the case of stand-alone financial statements, investment cost is initially recognized at the carrying amount of the previously held long-term equity investments plus the carrying amount of the consideration paid for the newly acquired equity.

三、重要會計政策及會計估計（續）

（十三）長期股權投資（續）

2. 投資成本的確定（續）

(2) （續）

2) 在合併財務報表中，判斷是否屬於「一攬子交易」。屬於「一攬子交易」的，把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，對於購買日之前持有的被購買方的股權，按照該股權在購買日的公允價值進行重新計量，公允價值與其賬面價值的差額計入當期投資收益；購買日之前持有的被購買方的股權涉及權益法核算下的其他綜合收益等的，與其相關的其他綜合收益等轉為購買日所屬當期收益。但由於被投資方重新計量設定受益計劃淨負債或淨資產變動而產生的其他綜合收益除外。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XIII) Long-term equity investments *(Continued)*

2. Determination of investment cost (Continued)

(2) (Continued)

2) In the case of consolidated financial statements, the Company determines whether it is a "bundled transaction". If it is a "bundled transaction", stages as a whole are considered as one transaction in accounting treatment. If it is not a "bundled transaction", the carrying amount of the acquirer's previously held equity interest in the acquiree is remeasured at the acquisition-date fair value, and the difference between the fair value and the carrying amount is recognized in investment income; when the acquirer's previously held equity interest in the acquiree involves other comprehensive income under equity method, the related other comprehensive income is reclassified as income for the acquisition period, excluding other comprehensive income arising from changes in net liabilities or assets from remeasurement of defined benefit plan of the acquiree.

三、重要會計政策及會計估計（續）

（十三）長期股權投資（續）

2. 投資成本的確定（續）

(3) 除企業合併形成以外的：以支付現金取得的，按照實際支付的購買價款作為其初始投資成本；以發行權益性證券取得的，按照發行權益性證券的公允價值作為其初始投資成本；以債務重組方式取得的，按《企業會計準則第12號 — 債務重組》確定其初始投資成本；以非貨幣性資產交換取得的，按《企業會計準則第7號 — 非貨幣性資產交換》確定其初始投資成本。

3. 後續計量及損益確認方法

對被投資單位實施控制的長期股權投資採用成本法核算；對聯營企業和合營企業的長期股權投資，採用權益法核算。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XIII) Long-term equity investments *(Continued)*

2. Determination of investment cost (Continued)

(3) Long-term equity investments obtained through ways other than business combination: the initial cost of a long-term equity investment obtained by making payment in cash is the purchase cost which is actually paid; that obtained on the basis of issuing equity securities is the fair value of the equity securities issued; that obtained through debt restructuring is determined according to "CASBE 12 — Debt Restructuring"; and that obtained through non-cash assets exchange is determined according to "CASBE 7 — Non-cash Assets Exchange".

3. Subsequent measurement and recognition method of profit or loss

For a long-term equity investment with control relationship, it is accounted for with cost method; for a long-term equity investment with joint control or significant influence relationship, it is accounted for with equity method.

三、 重要會計政策及會計估計（續）

（十三）長期股權投資（續）

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法

(1) 是否屬於「一攬子交易」的判斷原則

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，公司結合分步交易的各個步驟的交易協議條款、分別取得的處置對價、出售股權的對象、處置方式、處置時點等信息來判斷分步交易是否屬於「一攬子交易」。各項交易的條款、條件以及經濟影響符合以下一種或多種情況，通常表明多次交易事項屬於「一攬子交易」：

1) 這些交易是同時或者在考慮了彼此影響的情況下訂立的；

2) 這些交易整體才能達成一項完整的商業結果；

3) 一項交易的發生取決於其他至少一項交易的發生；

4) 一項交易單獨看是不經濟的，但是和其他交易一併考慮時是經濟的。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XIII) Long-term equity investments *(Continued)*

4. Disposal of a subsidiary in stages resulting in the Company's loss of control

(1) Judgement principles of "bundled transaction"

For disposal of a subsidiary in stages resulting in the Company's loss of control, the Company determines whether it is a "bundled transaction" based on the agreement terms for each stage, disposal consideration obtained separately, object of the equity sold, disposal method, disposal time point, etc. If the terms, conditions and economic effect of each transaction meet one or more of the following conditions, these transactions are usually considered as a "bundled transaction":

1) these transactions are entered into at the same time or in contemplation of each other;

2) these transactions form a single transaction designed to achieve an overall commercial effect;

3) the occurrence of one transaction is dependent on the occurrence of at least one other transaction; and

4) one transaction considered on its own is not economically justified, but it is economically justified when considered together with other transactions.

三、重要會計政策及會計估計（續）

（十三）長期股權投資（續）

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法（續）

(2) 不屬於「一攬子交易」的會計處理

1) 個別財務報表
對處置的股權，其賬面價值與實際取得價款之間的差額，計入當期損益。對於剩餘股權，對被投資單位仍具有重大影響或者與其他方一起實施共同控制的，轉為權益法核算；不能再對被投資單位實施控制、共同控制或重大影響的，按照《企業會計準則第22號 — 金融工具確認和計量》的相關規定進行核算。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XIII) Long-term equity investments *(Continued)*

4. Disposal of a subsidiary in stages resulting in the Company's loss of control (Continued)

(2) Accounting treatments of non-bundled transactions

1) Stand-alone financial statements
The difference between the carrying amount of the disposed equity and the consideration obtained thereof is recognized in profit or loss. If the disposal does not result in the Company's loss of significant influence or joint control, the remained equity is accounted for with equity method; however, if the disposal results in the Company's loss of control, joint control, or significant influence, the remained equity is accounted for according to "CASBE 22 — Financial Instruments: Recognition and Measurement".

三、重要會計政策及會計估計（續）

（十三）長期股權投資（續）

4. *通過多次交易分步處置對子公司投資至喪失控制權的處理方法（續）*

(2) *不屬於「一攬子交易」的會計處理（續）*

2) 合併財務報表

在喪失控制權之前，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，調整資本公積（資本溢價），資本溢價不足沖減的，沖減留存收益。

喪失對原子公司控制權時，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收益，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，應當在喪失控制權時轉為當期投資收益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XIII) Long-term equity investments *(Continued)*

4. *Disposal of a subsidiary in stages resulting in the Company's loss of control (Continued)*

(2) *Accounting treatments of non-bundled transactions (Continued)*

2) Consolidated financial statements

Before the Company's loss of control, the difference between the disposal consideration and the proportionate share of net assets in the disposed subsidiary from acquisition date or combination date to the disposal date is adjusted to capital reserve (capital premium), if the balance of capital reserve is insufficient to offset, any excess is adjusted to retained earnings.

When the Company loses control, the remained equity is remeasured at the loss-of-control-date fair value. The aggregated value of disposal consideration and the fair value of the remained equity, less the share of net assets in the disposed subsidiary held before the disposal from the acquisition date or combination date to the disposal date is recognized in investment income in the period when the Company loses control over such subsidiary, and meanwhile goodwill is offset correspondingly. Other comprehensive income related to equity investments in former subsidiary is reclassified as investment income upon the Company's loss of control.

三、重要會計政策及會計估計（續）

（十三）長期股權投資（續）

4. 通過多次交易分步處置對子公司投資至喪失控制權的處理方法（續）

(3) 屬於「一攬子交易」的會計處理

1) 個別財務報表
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長期股權投資賬面價值之間的差額，在個別財務報表中確認為其他綜合收益，在喪失控制權時一併轉入喪失控制權當期的損益。

2) 合併財務報表
將各項交易作為一項處置子公司並喪失控制權的交易進行會計處理。但是，在喪失控制權之前每一次處置價款與處置投資對應的享有該子公司淨資產份額的差額，在合併財務報表中確認為其他綜合收益，在喪失控制權時一併轉入喪失控制權當期的損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XIII) Long-term equity investments *(Continued)*

4. Disposal of a subsidiary in stages resulting in the Company's loss of control (Continued)

(3) Accounting treatment of bundled transaction

1) Stand-alone financial statements
Stages as a whole are considered as one transaction resulting in loss of control in accounting treatment. However, before the Company loses control over a subsidiary, the difference between the disposal consideration at each stage and the carrying amount of long-term equity investments corresponding to the disposed investments is recognized as other comprehensive income at the stand-alone financial statements and reclassified as profit or loss in the period when the Company loses control over such subsidiary.

2) Consolidated financial statements
Stages as a whole are considered as one transaction resulting in loss of control in accounting treatment. However, before the Company loses control over a subsidiary, the difference between the disposal consideration at each stage and the proportionate share of net assets in the disposed subsidiary is recognized as other comprehensive income at the consolidated financial statements and reclassified as profit or loss in the period when the Company loses control over such subsidiary.

三、重要會計政策及會計估計（續）

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

（十四）投資性房地產

1. 投資性房地產包括已出租的土地使用權和已出租的建築物。

2. 投資性房地產按照成本進行初始計量，採用成本模式進行後續計量，並採用與固定資產和無形資產相同的方法計提折舊或進行攤銷。

(XIV) Investment property

1. Investment property includes land use right of leased-out property and buildings that have been leased out.

2. The initial measurement of investment property is based on its cost, and subsequent measurement is made using the cost model, the depreciation or amortization method is the same as that of fixed assets and intangible assets.

（十五）固定資產

1. *固定資產確認條件*
   固定資產是指為生產商品、提供勞務、出租或經營管理而持有的，使用年限超過一個會計年度的有形資產。固定資產在同時滿足經濟利益很可能流入、成本能夠可靠計量時予以確認。

2. *各類固定資產的折舊方法*

(XV) Fixed assets

1. *Recognition principles of fixed assets*
   Fixed assets are tangible assets held for use in the production of goods or rendering of services, for rental to others, or for administrative purposes, and expected to be used during more than one accounting year. Fixed assets are recognized if, and only if, it is probable that future economic benefits associated with the assets will flow to the Company and the cost of the assets can be measured reliably.

2. *Depreciation method of different categories of fixed assets*

類別 Categories	折舊方法 Depreciation method	折舊年限（年） Useful life (years)	殘值率 (%) Residual value proportion (%)	年折舊率 (%) Annual depreciation rate (%)
房屋及建築物 Buildings and structures	年限平均法 Straight-line method	15–30	3	3.23–6.47
機器設備 Machinery	年限平均法 Straight-line method	5–18	3	5.39–19.40
運輸工具 Transport facilities	年限平均法 Straight-line method	4–6	3	16.17–24.25
其他設備 Other equipment	年限平均法 Straight-line method	4–15	3	6.47–24.25

三、重要會計政策及會計估計（續）

（十六）在建工程

1. 在建工程同時滿足經濟利益很可能流入、成本能夠可靠計量則予以確認。在建工程按建造該項資產達到預定可使用狀態前所發生的實際成本計量。

2. 在建工程達到預定可使用狀態時，按工程實際成本轉入固定資產。已達到預定可使用狀態但尚未辦理竣工決算的，先按估計價值轉入固定資產，待辦理竣工決算後再按實際成本調整原暫估價值，但不再調整原已計提的折舊。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XVI) Construction in progress

1. Construction in progress is recognized if, and only if, it is probable that future economic benefits associated with the item will flow to the Company, and the cost of the item can be measured reliably. Construction in progress is measured at the actual cost incurred to reach its designed usable conditions.

2. Construction in progress is transferred into fixed assets at its actual cost when it reaches the designed usable conditions. When the auditing of the construction in progress is not finished while reaching the designed usable conditions, it is transferred to fixed assets using estimated value first, and then adjusted accordingly when the actual cost is settled, but the accumulated depreciation is not to be adjusted retrospectively.

類別 Categories	在建工程結轉為固定資產的標準和時點 Standards and time point of transferring construction in progress to fixed assets
房屋及建築物 Buildings and structures	主體建設工程及配套工程已實質完工、達到預定設計要求並經驗收 When the main construction and supporting projects have been substantially completed and accepted with the predetermined design requirements being met
機器設備 Machinery	安裝調試後達到設計要求或合同規定的標準 When the design requirements or standards specified in the contract are met after installation and commissioning

三、重要會計政策及會計估計（續）

(十七) 無形資產

1. 無形資產包括土地使用權、軟件使用權及特許權等，按成本進行初始計量。

2. 使用壽命有限的無形資產，在使用壽命內按照與該項無形資產有關的經濟利益的預期實現方式系統合理地攤銷，無法可靠確定預期實現方式的，採用直線法攤銷。具體如下：

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XVII) Intangible assets

1. Intangible assets include land use right, software use right, franchises, etc. The initial measurement of intangible assets is based on its cost.

2. For intangible assets with finite useful lives, their amortization amounts are amortized within their useful lives systematically and reasonably, if it is unable to determine the expected realization pattern reliably, intangible assets are amortized by the straight-line method with details as follows:

項目 Items	使用壽命及其確定依據 Useful life and determination basis	攤銷方法 Amortization method
土地使用權 Land use right	按產權登記期限確定使用壽命為50年 The useful life is determined to be 50 years based on the period registered on the certificate of titles.	直線法 Straight-line method
軟件使用權 Software use right	按預期受益期限確定使用壽命為5–10年 The useful life is determined to be 5–10 years based on the expected benefit period.	直線法 Straight-line method
特許權 Franchises	按預期受益期限確定使用壽命為10–15年 The useful life is determined to be 10–15 years based on the expected benefit period.	直線法 Straight-line method
其他 Others	按預期受益期限確定使用壽命為10–15年 The useful life is determined to be 10–15 years based on the expected benefit period.	直線法 Straight-line method

三、重要會計政策及會計估計（*續*）

（十七）無形資產（*續*）

3. 研發支出的歸集範圍

(1) 人員人工費用

人員人工費用包括公司研發人員的工資薪金、基本養老保險費、基本醫療保險費、失業保險費、工傷保險費、生育保險費和住房公積金，以及外聘研發人員的勞務費用。

研發人員同時服務於多個研究開發項目的，人工費用的確認依據公司管理部門提供的各研究開發項目研發人員的工時記錄，在不同研究開發項目間按比例分配。

直接從事研發活動的人員、外聘研發人員同時從事非研發活動的，公司根據研發人員在不同崗位的工時記錄，將其實際發生的人員人工費用，按實際工時佔比等合理方法在研發費用和生產經營費用間分配。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XVII) Intangible assets *(Continued)*

3. Permitted scope of R&D costs

(1) Personnel costs

Personnel costs include wages and salaries, basic endowment insurance premiums, basic medical insurance premiums, unemployment insurance premiums, occupational injuries premiums, maternity premiums and housing provident funds for the Company's R&D personnel, as well as labor costs for external R&D personnel.

If R&D personnel serve for multiple R&D projects at the same time, personnel costs are recognized based on their working hour records provided by the Company's administrative department, and proportionately allocated among different R&D projects.

If personnel directly engaged in R&D activities and external R&D personnel are engaged in non-R&D activities at the same time, the Company, based on their working hour records at different positions, allocates personnel costs actually incurred between R&D expenses and production and operating expenses using reasonable methods such as the ratio of actual working hours.

三、重要會計政策及會計估計（續）

（十七）無形資產（續）

3. *研發支出的歸集範圍（續）*

(2) *直接投入費用*

直接投入費用是指公司為實施研究開發活動而實際發生的相關支出。包括：1)直接消耗的材料、燃料和動力費用；2)用於中間試驗和產品試製的模具、工藝裝備開發及製造費，不構成固定資產的樣品、樣機及一般測試手段購置費，試製產品的檢驗費；3)用於研究開發活動的儀器、設備的運行維護、調整、檢驗、檢測、維修等費用。

(3) *折舊費用與長期待攤費用*

折舊費用是指用於研究開發活動的儀器、設備和在用建築物的折舊費。

用於研發活動的儀器、設備及在用建築物，同時又用於非研發活動的，對該類儀器、設備、在用建築物使用情況做必要記錄，並將其實際發生的折舊費按實際工時和使用面積等因素，採用合理方法在研發費用和生產經營費用間分配。

長期待攤費用是指研發設施的改建、改裝、裝修和修理過程中發生的長期待攤費用，按實際支出進行歸集，在規定的期限內分期平均攤銷。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XVII) Intangible assets *(Continued)*

3. *Permitted scope of R&D costs (Continued)*

(2) *Direct input costs*

Direct input costs refer to relevant expenses actually incurred by the Company for R&D activities, which include: 1) materials, fuel and power costs directly consumed by R&D activities; 2) development and manufacturing costs of molds and craft equipment used for intermediate tests and trial production, acquisition costs of samples, prototypes and general testing methods that do not constitute fixed assets, and inspection costs of trial production; and 3) operation and maintenance, adjustment, inspection, testing and repairing costs of instruments and equipment used for R&D activities.

(3) *Depreciation and long-term prepayments*

Depreciation refers to the depreciation of instruments, equipment and in-use buildings used for R&D activities.

For instruments, equipment and in-use buildings both used for R&D activities and non-R&D activities, necessary records shall be kept on their usage, and depreciation actually incurred is allocated between R&D expenses and production and operating expenses in a reasonable manner based on the actual working hours, the usable area, etc.

Long-term prepayments refer to those incurred during renovation, modification, decoration and repairing of R&D facilities, which are collected based on actual amount and amortized evenly over a specified period.

三、重要會計政策及會計估計（續）

（十七）無形資產（續）

3. *研發支出的歸集範圍（續）*

(4) *無形資產攤銷費用*
無形資產攤銷費用是指用於研究開發活動的軟件、知識產權、非專利技術（專有技術、許可證、設計和計算方法等）的攤銷費用。

(5) *其他費用*
其他費用是指上述費用之外與研究開發活動直接相關的其他費用，包括技術圖書資料費、資料翻譯費、專家諮詢費、高新科技研發保險費，研發成果的檢索、論證、評審、鑒定、驗收費用，知識產權的申請費、註冊費、代理費，會議費、差旅費、通訊費等。

4. 內部研究開發項目研究階段的支出，於發生時計入當期損益。內部研究開發項目開發階段的支出，同時滿足下列條件的，確認為無形資產：(1)完成該無形資產以使其能夠使用或出售在技術上具有可行性；(2)具有完成該無形資產並使用或出售的意圖；(3)無形資產產生經濟利益的方式，包括能夠證明運用該無形資產生產的產品存在市場或無形資產自身存在市場，無形資產將在內部使用的，能證明其有用性；(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。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XVII) Intangible assets *(Continued)*

3. *Permitted scope of R&D costs (Continued)*

(4) *Amortization of intangible assets*
Amortization of intangible assets refer to the amortization of software, intellectual property, and non-patented technology (proprietary technology, licenses, design and calculation methods, etc.) used for R&D activities.

(5) *Other expenses*
Other expenses refer to expenses other than those mentioned above that are directly related to R&D activities, including technical books and materials fees, data translation fees, expert consultation fees, high-tech R&D insurance premiums, R&D outcomes search, demonstration, evaluation, appraisal and acceptance fees, intellectual property application, registration and agency fees, conference fees, business travelling fees, communication fees, etc.

4. Expenditures on the research phase of an internal project are recognized as profit or loss when they are incurred. An intangible asset arising from the development phase of an internal project is recognized if the Company can demonstrate all of the followings: (1) the technical feasibility of completing the intangible asset so that it will be available for use or sale; (2) its intention to complete the intangible asset and use or sell it; (3) how the intangible asset will generate probable future economic benefits, among other things, the Company can demonstrate the existence of a market for the output of the intangible asset or the intangible asset itself or, if it is to be used internally, the usefulness of the intangible asset; (4) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and (5) its ability to measure reliably the expenditure attributable to the intangible asset during its development.

三、重要會計政策及會計估計（續）

（十八）部分長期資產減值

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、使用壽命有限的無形資產等長期資產，在資產負債表日有跡象表明發生減值的，估計其可收回金額。對因企業合併所形成的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，每年都進行減值測試。商譽結合與其相關的資產組或者資產組組合進行減值測試。

若上述長期資產的可收回金額低於其賬面價值的，按其差額確認資產減值準備並計入當期損益。

（十九）長期待攤費用

長期待攤費用核算已經支出，攤銷期限在1年以上（不含1年）的各項費用。長期待攤費用按實際發生額入賬，在受益期或規定的期限內分期平均攤銷。如果長期待攤的費用項目不能使以後會計期間受益則將尚未攤銷的該項目的攤餘價值全部轉入當期損益。

（二十）職工薪酬

1. 職工薪酬包括短期薪酬、離職後福利、辭退福利和其他長期職工福利。

2. *短期薪酬的會計處理方法*

   在職工為公司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。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XVIII) Impairment of part of long-term assets

For long-term assets such as long-term equity investments, investment property at cost model, fixed assets, construction in progress, intangible assets with finite useful lives, etc., if at the balance sheet date there is indication of impairment, the recoverable amount is to be estimated. For goodwill recognized in business combination and intangible assets with indefinite useful lives, no matter whether there is indication of impairment, impairment test is performed annually. Impairment test on goodwill is performed on related asset group or asset group portfolio.

When the recoverable amount of such long-term assets is lower than their carrying amount, the difference is recognized as provision for assets impairment through profit or loss.

(XIX) Long-term prepayments

Long-term prepayments are expenses that have been recognized but with amortization period over one year (excluding one year). They are recorded with actual cost, and evenly amortized within the beneficiary period or stipulated period. If items of long-term prepayments fail to be beneficial to the following accounting periods, residual values of such items are included in profit or loss.

(XX) Employee benefits

1. Employee benefits include short-term employee benefits, post-employment benefits, termination benefits and other long-term employee benefits.

2. *Short-term employee benefits*

   The Company recognizes, in the accounting period in which an employee provides service, short-term employee benefits actually incurred as liabilities, with a corresponding charge to profit or loss or the cost of a relevant asset.

三、重要會計政策及會計估計（續）

（二十）職工薪酬（續）

3. 離職後福利的會計處理方法

離職後福利分為設定提存計劃和設定受益計劃。

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

(2) 對設定受益計劃的會計處理通常包括下列步驟：

1) 根據預期累計福利單位法，採用無偏且相互一致的精算假設對有關人口統計變量和財務變量等作出估計，計量設定受益計劃所產生的義務，並確定相關義務的所屬期間。同時，對設定受益計劃所產生的義務予以折現，以確定設定受益計劃義務的現值和當期服務成本；

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XX) Employee benefits *(Continued)*

3. Post-employment benefits

The Company classifies post-employment benefit plans as either defined contribution plans or defined benefit plans.

(1) The Company recognizes in the accounting period in which an employee provides service the contribution payable to a defined contribution plan as a liability, with a corresponding charge to profit or loss or the cost of a relevant asset.

(2) Accounting treatment by the Company for defined benefit plan usually involves the following steps:

1) In accordance with the projected unit credit method, using unbiased and mutually compatible actuarial assumptions to estimate related demographic variables and financial variables, measure the obligations under the defined benefit plan, and determine the periods to which the obligations are attributed. Meanwhile, the Company discounts obligations under the defined benefit plan to determine the present value of the defined benefit plan obligations and the current service cost;

三、重要會計政策及會計估計（續）

（二十）職工薪酬（續）

3. 離職後福利的會計處理方法（續）

(2) （續）

2) 設定受益計劃存在資產的，將設定受益計劃義務現值減去設定受益計劃資產公允價值所形成的赤字或盈餘確認為一項設定受益計劃淨負債或淨資產。設定受益計劃存在盈餘的，以設定受益計劃的盈餘和資產上限兩項的孰低者計量設定受益計劃淨資產；

3) 期末，將設定受益計劃產生的職工薪酬成本確認為服務成本、設定受益計劃淨負債或淨資產的利息淨額以及重新計量設定受益計劃淨負債或淨資產所產生的變動等三部分，其中服務成本和設定受益計劃淨負債或淨資產的利息淨額計入當期損益或相關資產成本，重新計量設定受益計劃淨負債或淨資產所產生的變動計入其他綜合收益，並且在後續會計期間不允許轉回至損益，但可以在權益範圍內轉移這些在其他綜合收益確認的金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XX) Employee benefits *(Continued)*

3. Post-employment benefits (Continued)

(2) *(Continued)*

2) When a defined benefit plan has assets, the Company recognizes the deficit or surplus by deducting the fair value of defined benefit plan assets from the present value of the defined benefit plan obligation as a net defined benefit plan liability or net defined benefit plan asset. When a defined benefit plan has a surplus, the Company measures the net defined benefit plan asset at the lower of the surplus in the defined benefit plan and the asset ceiling;

3) At the end of the period, the Company recognizes the following components of employee benefits cost arising from defined benefit plan: a. service cost; b. net interest on the net defined benefit plan liability (asset); and c. changes as a result of remeasurement of the net defined benefit liability (asset). Item a and item b are recognized in profit or loss or the cost of a relevant asset. Item c is recognized in other comprehensive income and is not to be reclassified subsequently to profit or loss. However, the Company may transfer those amounts recognized in other comprehensive income within equity.

三、 重要會計政策及會計估計（續）

（二十） 職工薪酬（續）

4. ***辭退福利的會計處理方法***

向職工提供的辭退福利，在下列兩者孰早日確認辭退福利產生的職工薪酬負債，並計入當期損益：(1)公司不能單方面撤回因解除勞動關係計劃或裁減建議所提供的辭退福利時；(2)公司確認與涉及支付辭退福利的重組相關的成本或費用時。

5. ***其他長期職工福利的會計處理方法***

向職工提供的其他長期福利，符合設定提存計劃條件的，按照設定提存計劃的有關規定進行會計處理；除此之外的其他長期福利，按照設定受益計劃的有關規定進行會計處理，為簡化相關會計處理，將其產生的職工薪酬成本確認為服務成本、其他長期職工福利淨負債或淨資產的利息淨額以及重新計量其他長期職工福利淨負債或淨資產所產生的變動等組成項目的總淨額計入當期損益或相關資產成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XX) Employee benefits *(Continued)*

4. *Termination benefits*

Termination benefits provided to employees are recognized as an employee benefit liability for termination benefits, with a corresponding charge to profit or loss at the earlier of the following dates: (1) when the Company cannot unilaterally withdraw the offer of termination benefits because of an employment termination plan or a curtailment proposal; or (2) when the Company recognizes cost or expenses related to a restructuring that involves the payment of termination benefits.

5. *Other long-term employee benefits*

When other long-term employee benefits provided to the employees satisfied the conditions for classifying as a defined contribution plan, those benefits are accounted for in accordance with the requirements relating to defined contribution plan, while other benefits are accounted for in accordance with the requirements relating to defined benefit plan. The Company recognizes the cost of employee benefits arising from other long-term employee benefits as the followings: (1) service cost; (2) net interest on the net liability or net assets of other long-term employee benefits; and (3) changes as a result of remeasurement of the net liability or net assets of other long-term employee benefits. As a practical expedient, the net total of the aforesaid amounts is recognized in profit or loss or included in the cost of a relevant asset.

三、 重要會計政策及會計估計（續）

(二十一) 預計負債

1. 因對外提供擔保、訴訟事項、產品質量保證、虧損合同等或有事項形成的義務成為公司承擔的現時義務，履行該義務很可能導致經濟利益流出公司，且該義務的金額能夠可靠的計量時，公司將該項義務確認為預計負債。

2. 公司按照履行相關現時義務所需支出的最佳估計數對預計負債進行初始計量，並在資產負債表日對預計負債的賬面價值進行覆核。

(二十二) 收入

1. *收入確認原則*

於合同開始日，公司對合同進行評估，識別合同所包含的各單項履約義務，並確定各單項履約義務是在某一時段內履行，還是在某一時點履行。

滿足下列條件之一時，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)客戶在公司履約的同時即取得並消耗公司履約所帶來的經濟利益；(2)客戶能夠控制公司履約過程中在建商品；(3)公司履約過程中所產出的商品具有不可替代用途，且公司在整個合同期間內有權就累計至今已完成的履約部分收取款項。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXI) Provisions

1. Provisions are recognized when fulfilling the present obligations arising from contingencies such as providing guarantee for other parties, litigation, products quality guarantee, onerous contract, etc., may cause the outflow of the economic benefit and such obligations can be reliably measured.

2. The initial measurement of provisions is based on the best estimated expenditures required in fulfilling the present obligations, and its carrying amount is reviewed at the balance sheet date.

(XXII) Revenue

1. *Revenue recognition principles*

At contract inception, the Company shall assess the contracts and shall identify each performance obligation in the contracts, and determine whether the performance obligation should be satisfied over time or at a point in time.

The Company satisfies a performance obligation over time if one of the following criteria is met, otherwise, the performance obligation is satisfied at a point in time: (1) the customer simultaneously receives and consumes the economic benefits provided by the Company's performance as the Company performs; (2) the customer can control goods as they are created by the Company's performance; (3) goods created during the Company's performance have irreplaceable uses and the Company has an enforceable right to the payments for performance completed to date during the whole contract period.

三、重要會計政策及會計估計（續）

(二十二)收入（續）

1. *收入確認原則（續）*

對於在某一時段內履行的履約義務，公司在該段時間內按照履約進度確認收入。履約進度不能合理確定時，已經發生的成本預計能夠得到補償的，按照已經發生的成本金額確認收入，直到履約進度能夠合理確定為止。對於在某一時點履行的履約義務，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控制權時，公司考慮下列跡象：(1)公司就該商品享有現時收款權利，即客戶就該商品負有現時付款義務；(2)公司已將該商品的法定所有權轉移給客戶，即客戶已擁有該商品的法定所有權；(3)公司已將該商品實物轉移給客戶，即客戶已實物佔有該商品；(4)公司已將該商品所有權上的主要風險和報酬轉移給客戶，即客戶已取得該商品所有權上的主要風險和報酬；(5)客戶已接受該商品；(6)其他表明客戶已取得商品控制權的跡象。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXII) Revenue *(Continued)*

1. *Revenue recognition principles (Continued)*

For each performance obligation satisfied over time, the Company shall recognize revenue over time by measuring the progress towards complete satisfaction of that performance obligation. In the circumstance that the progress cannot be measured reasonably, but the costs incurred in satisfying the performance obligation are expected to be recovered, the Company shall recognize revenue only to the extent of the costs incurred until it can reasonably measure the progress. For each performance obligation satisfied at a point in time, the Company shall recognize revenue at the time point that the customer obtains control of relevant goods or services. To determine whether the customer has obtained control of goods, the Company shall consider the following indications: (1) the Company has a present right to payments for the goods, i.e., the customer is presently obliged to pay for the goods; (2) the Company has transferred the legal title of the goods to the customer, i.e., the customer has legal title to the goods; (3) the Company has transferred physical possession of the goods to the customer, i.e., the customer has physically possessed the goods; (4) the Company has transferred significant risks and rewards of ownership of the goods to the customer, i.e., the customer has obtained significant risks and rewards of ownership of the goods; (5) the customer has accepted the goods; (6) other evidence indicating the customer has obtained control over the goods.

三、重要會計政策及會計估計(續)

(二十二)收入(續)

2. *收入計量原則*

(1) 公司按照分攤至各單項履約義務的交易價格計量收入。交易價格是公司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以及預期將退還給客戶的款項。

(2) 合同中存在可變對價的，公司按照期望值或最可能發生金額確定可變對價的最佳估計數，但包含可變對價的交易價格，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。

(3) 合同中存在重大融資成分的，公司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。

(4) 合同中包含兩項或多項履約義務的，公司於合同開始日，按照各單項履約義務所承諾商品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。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXII) Revenue *(Continued)*

2. *Revenue measurement principle*

(1) Revenue is measured at the amount of the transaction price that is allocated to each performance obligation. The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring goods or services to a customer, excluding amounts collected on behalf of third parties and those expected to be refunded to the customer.

(2) If the consideration promised in a contract includes a variable amount, the Company shall confirm the best estimate of variable consideration at expected value or the most likely amount. However, the transaction price that includes the amount of variable consideration only to the extent that it is high 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.

(3) In the circumstance that the contract contains a significant financing component, the Company shall determine the transaction price based on the price that a customer would have paid for if the customer had paid cash for obtaining control over those goods or services. The difference between the transaction price and the amount of promised consideration is amortized under effective interest method over contractual period.

(4) For contracts containing two or more performance obligations, the Company shall determine the stand-alone selling price at contract inception of the distinct good underlying each performance obligation and allocate the transaction price to each performance obligation on a relative stand-alone selling price basis.

三、重要會計政策及會計估計（續）

(二十二) 收入（續）

3. 收入確認的具體方法

公司銷售銅纜、電纜組件及相關產品、光纜及相關產品、光通信及相關產品等產品，屬於在某一時點履行履約義務。內銷收入在公司將產品運送至合同約定交貨地點並由客戶確認接收，商品所有權上的主要風險和報酬已轉移，商品的控制權已轉移，已收取價款或取得收款權利且相關的經濟利益很可能流入時確認。外銷收入在公司已根據合同約定將產品報關，取得提單，已收取貨款或取得了收款權力且相關的經濟利益很可能流入時確認。

公司代理、加工服務業務屬於在某一時點履行的履約義務，根據合同約定完成代理、加工服務並由客戶接受，相關服務的控制權已轉移，已經收回服務款或取得了收款憑證且相關的經濟利益很可能流入時確認。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXII) Revenue *(Continued)*

3. Revenue recognition method

The Company sells copper cables, cable assemblies and related products, optical cables and related products, optical communication and related products, among others. Its performance obligations are fulfilled at a specific point in time. For domestic sales revenue, it is recognized when the company delivers the products to the delivery location specified in the contract and the customer confirms receipt, the major risks and rewards of ownership of the goods have been transferred, the control of the goods has been transferred, the payment has been received or the right to receive payment has been obtained, and it is probable that the related economic benefits will flow in. For export sales revenue, it is recognized when the company has completed customs declaration of the products in accordance with the contract, obtained the bill of lading, received the payment or obtained the right to receive payment, and it is probable that the related economic benefits will flow in.

The Company's agency and processing service businesses also involve performance obligations fulfilled at a specific point in time. Revenue is recognized when the agency and processing services are completed as per the contract and accepted by the customer, the control of the related services has been transferred, the service payment has been recovered or a payment voucher has been obtained, and it is probable that the related economic benefits will flow in.

三、 重要會計政策及會計估計（續）

(二十三)合同取得成本、合同履約成本

公司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。

公司為履行合同發生的成本，不適用存貨、固定資產或無形資產等相關準則的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：

1. 該成本與一份當前或預期取得的合同直接相關，包括直接人工、直接材料、製造費用（或類似費用）、明確由客戶承擔的成本以及僅因該合同而發生的其他成本；

2. 該成本增加了公司未來用於履行履約義務的資源；

3. 該成本預期能夠收回。

公司對於與合同成本有關的資產採用與該資產相關的商品或服務收入確認相同的基礎進行攤銷，計入當期損益。

如果與合同成本有關的資產的賬面價值高於因轉讓與該資產相關的商品或服務預期能夠取得的剩餘對價減去估計將要發生的成本，公司對超出部分計提減值準備，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，使得轉讓該資產相關的商品或服務預期能夠取得的剩餘對價減去估計將要發生的成本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。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXIII) Costs to obtain a contract and costs to fulfill a contract

The Company recognizes as an asset the incremental costs to obtain a contract if those costs are expected to be recovered.

If the costs incurred in fulfilling a contract are not within the scope of standards related to inventories, fixed assets or intangible assets, etc., the Company shall recognize the costs to fulfill a contract as an asset if all the following criteria are satisfied:

1. the costs relate directly to a contract or to an anticipated contract, including direct labor, direct materials, manufacturing overhead cost (or similar cost), costs that are explicitly chargeable to the customer under the contract, and other costs that are only related to the contract;

2. the costs enhance resources of the Company that will be used in satisfying performance obligations in the future; and

3. the costs are expected to be recovered.

An asset related to contract costs shall be amortized on a systematic basis that is consistent with related goods or services, with amortization included into profit or loss.

The Company shall make provision for impairment and recognize an impairment loss to the extent that the carrying amount of an asset related to contract costs exceeds the remaining amount of consideration that the Company expects to receive in exchange for the goods or services to which the asset relates less the costs expected to be incurred. The Company shall recognize a reversal of an impairment loss previously recognized in profit or loss when the impairment conditions no longer exist or have improved. The carrying amount of the asset after the reversal shall not exceed the amount that would have been determined on the reversal date if no provision for impairment had been made previously.

三、 重要會計政策及會計估計（續）

（二十四）合同資產、合同負債

公司根據履行履約義務與客戶付款之間的關係在資產負債表中列示合同資產或合同負債。公司將同一合同下的合同資產和合同負債相互抵銷後以淨額列示。

公司將擁有的、無條件（即，僅取決於時間流逝）向客戶收取對價的權利作為應收款項列示，將已向客戶轉讓商品而有權收取對價的權利（該權利取決於時間流逝之外的其他因素）作為合同資產列示。

公司將已收或應收客戶對價而應向客戶轉讓商品的義務作為合同負債列示。

（二十五）政府補助

1. 政府補助在同時滿足下列條件時予以確認：(1)公司能夠滿足政府補助所附的條件；(2)公司能夠收到政府補助。政府補助為貨幣性資產的，按照收到或應收的金額計量。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，按照名義金額計量。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXIV) Contract assets, contract liabilities

The Company presents contract assets or contract liabilities in the balance sheet based on the relationship between its performance obligations and customers' payments. Contract assets and contract liabilities under the same contract shall offset each other and be presented on a net basis.

The Company presents an unconditional right to consideration (i.e., only the passage of time is required before the consideration is due) as a receivable, and presents a right to consideration in exchange for goods that it has transferred to a customer (which is conditional on something other than the passage of time) as a contract asset.

The Company presents an obligation to transfer goods to a customer for which the Company has received consideration (or the amount is due) from the customer as a contract liability.

(XXV) Government grants

1. Government grants shall be recognized if, and only if, the following conditions are all met: (1) the Company will comply with the conditions attaching to the grants; (2) the grants will be received. Monetary government grants are measured at the amount received or receivable. Non-monetary government grants are measured at fair value, and can be measured at nominal amount in the circumstance that fair value cannot be assessed.

三、 重要會計政策及會計估計（續）

（二十五）政府補助（續）

2. 與資產相關的政府補助判斷依據及會計處理方法

政府文件規定用於購建或以其他方式形成長期資產的政府補助劃分為與資產相關的政府補助。政府文件不明確的，以取得該補助必須具備的基本條件為基礎進行判斷，以購建或其他方式形成長期資產為基本條件的作為與資產相關的政府補助。與資產相關的政府補助，沖減相關資產的賬面價值或確認為遞延收益。與資產相關的政府補助確認為遞延收益的，在相關資產使用壽命內按照合理、系統的方法分期計入損益。按照名義金額計量的政府補助，直接計入當期損益。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。

3. 與收益相關的政府補助判斷依據及會計處理方法

除與資產相關的政府補助之外的政府補助劃分為與收益相關的政府補助。對於同時包含與資產相關部分和與收益相關部分的政府補助，難以區分與資產相關或與收益相關的，整體歸類為與收益相關的政府補助。與收益相關的政府補助，用於補償以後期間的相關成本費用或損失的，確認為遞延收益，在確認相關成本費用或損失的期間，計入當期損益或沖減相關成本；用於補償已發生的相關成本費用或損失的，直接計入當期損益或沖減相關成本。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXV) Government grants *(Continued)*

2. Government grants related to assets

Government grants related to assets are government grants with which the Company purchases, constructs or otherwise acquires long-term assets under requirements of government. In the circumstances that there is no specific government requirement, the Company shall determine based on the primary condition to acquire the grants, and government grants related to assets are government grants whose primary condition is to construct or otherwise acquire long-term assets. They offset carrying amount of relevant assets, or they are recognized as deferred income. If recognized as deferred income, they are included in profit or loss on a systematic basis over the useful lives of the relevant assets. Those measured at notional amount are directly included into profit or loss. For assets sold, transferred, disposed or damaged within the useful lives, balance of unamortized deferred income is transferred into profit or loss of the period in which the disposal occurred.

3. Government grants related to income

Government grants related to income are government grants other than those related to assets. For government grants that contain both parts related to assets and parts related to income, in which those two parts are blurred, they are thus collectively classified as government grants related to income. For government grants related to income used for compensating the related future cost, expenses or losses, they are recognized as deferred income and included in profit or loss or used to offset relevant cost during the period in which the relevant cost, expenses or losses are recognized; for government grants related to income used for compensating the related cost, expenses or losses incurred to the Company, they are directly included in profit or loss or used to offset relevant cost.

三、重要會計政策及會計估計（續）

(二十五) 政府補助（續）

4. 與公司日常經營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。與公司日常活動無關的政府補助，計入營業外收支。

(二十六) 遞延所得稅資產、遞延所得稅負債

1. 根據資產、負債的賬面價值與其計稅基礎之間的差額（未作為資產和負債確認的項目按照稅法規定可以確定其計稅基礎的，該計稅基礎與其賬面數之間的差額），按照預期收回該資產或清償該負債期間的適用稅率計算確認遞延所得稅資產或遞延所得稅負債。

2. 確認遞延所得稅資產以很可能取得用來抵扣可抵扣暫時性差異的應納稅所得額為限。資產負債表日，有確鑿證據表明未來期間很可能獲得足夠的應納稅所得額用來抵扣可抵扣暫時性差異的，確認以前會計期間未確認的遞延所得稅資產。

3. 資產負債表日，對遞延所得稅資產的賬面價值進行覆核，如果未來期間很可能無法獲得足夠的應納稅所得額用以抵扣遞延所得稅資產的利益，則減記遞延所得稅資產的賬面價值。在很可能獲得足夠的應納稅所得額時，轉回減記的金額。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXV) Government grants *(Continued)*

4. Government grants related to the ordinary course of business shall be included into other income or used to offset relevant cost based on business nature, while those not related to the ordinary course of business shall be included into non-operating revenue or expenditures.

(XXVI) Deferred tax assets and deferred tax liabilities

1. Deferred tax assets or deferred tax liabilities are calculated and recognized based on the difference between the carrying amount and tax base of assets and liabilities (and the difference of the carrying amount and tax base of items not recognized as assets and liabilities but with their tax base being able to be determined according to tax laws) and in accordance with the tax rate applicable to the period during which the assets are expected to be recovered or the liabilities are expected to be settled.

2. A deferred tax asset is recognized to the extent of the amount of the taxable income, which is most likely to obtain and which can be deducted from the deductible temporary difference. At the balance sheet date, if there is any exact evidence indicating that it is probable that future taxable income will be available against which deductible temporary differences can be utilized, the deferred tax assets unrecognized in prior periods are recognized.

3. At the balance sheet date, the carrying amount of deferred tax assets is reviewed. The carrying amount of a deferred tax asset is reduced to the extent that it is no longer probable that sufficient taxable income will be available to allow the benefit of the deferred tax asset to be utilized. Such reduction is subsequently reversed to the extent that it becomes probable that sufficient taxable income will be available.

三、重要會計政策及會計估計(續)

(二十六)遞延所得稅資產、遞延所得稅負債(續)

4. 公司當期所得稅和遞延所得稅作為所得稅費用或收益計入當期損益，但不包括下列情況產生的所得稅：(1)企業合併；(2)直接在所有者權益中確認的交易或者事項。

5. 同時滿足下列條件時，公司將遞延所得稅資產及遞延所得稅負債以抵銷後的淨額列示：(1)擁有以淨額結算當期所得稅資產及當期所得稅負債的法定權利；(2)遞延所得稅資產和遞延所得稅負債是與同一稅收徵管部門對同一納稅主體徵收的所得稅相關或者對不同的納稅主體相關，但在未來每一具有重要性的遞延所得稅資產和遞延所得稅負債轉回的期間內，涉及的納稅主體意圖以淨額結算當期所得稅資產及當期所得稅負債或是同時取得資產、清償債務。

(二十七)租賃

1. *公司作為承租人*
在租賃期開始日，公司將租賃期不超過12個月，且不包含購買選擇權的租賃認定為短期租賃。公司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。

對於所有短期租賃和低價值資產租賃，公司在租賃期內各個期間按照直線法將租賃付款額計入相關資產成本或當期損益。

除上述採用簡化處理的短期租賃和低價值資產租賃外，在租賃期開始日，公司對租賃確認使用權資產和租賃負債。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXVI) Deferred tax assets and deferred tax liabilities *(Continued)*

4. The income tax and deferred tax for the period are treated as income tax expenses or income through profit or loss, excluding those arising from the following circumstances: (1) business combination; and (2) the transactions or items directly recognized in equity.

5. Deferred tax assets and deferred tax liabilities shall offset each other and be presented on a net basis when the following conditions are all met: (1) the Company has the legal right to settle off current tax assets against current tax liabilities; (2) the deferred tax assets and the deferred tax liabilities relate to income taxes levied by the same tax authority on either: 1) the same taxable entity; or 2) different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

(XXVII) Leases

1. *The Company as the lessee*
At the commencement date, the Company recognizes a lease that has a lease term of 12 months or less as a short-term lease, which shall not contain a purchase option; If the Company subleases an asset, or expects to sublease an asset, the head lease does not qualify as a lease of a low-value asset.

For all short-term leases and leases of low-value assets, lease payments are recognized as cost or profit or loss with straight-line method over the lease term.

Apart from the above-mentioned short-term leases and leases of low-value assets with simplified approach, the Company recognizes right-of-use assets and lease liabilities at the commencement date.

三、重要會計政策及會計估計（續）

(二十七) 租賃（續）

1. 公司作為承租人（續）

(1) 使用權資產

使用權資產按照成本進行初始計量，該成本包括：1)租賃負債的初始計量金額；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)承租人發生的初始直接費用；4)承租人為拆卸及移除租賃資產、復原租賃資產所在場地或將租賃資產恢復至租賃條款約定狀態預計將發生的成本。

公司按照直線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，公司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，公司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。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXVII) Leases *(Continued)*

1. *The Company as the lessee (Continued)*

(1) Right-of-use assets

The right-of-use asset is measured at cost and the cost shall comprise: 1) the amount of the initial measurement of the lease liabilities; 2) any lease payments made at or before the commencement date, less any lease incentives received; 3) any initial direct costs incurred by the lessee; and 4) an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

The Company depreciates the right-of-use asset using the straight-line method. If it is reasonable to be certain that the ownership of the underlying asset can be acquired by the end of the lease term, the Company depreciates the right-of-use asset from the commencement date to the end of the useful life of the underlying asset. Otherwise, the Company depreciates the right-of-use asset from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

三、 重要會計政策及會計估計（續）

（二十七）租賃（續）

1. 公司作為承租人（續）

(2) 租賃負債

在租賃期開始日，公司將尚未支付的租賃付款額的現值確認為租賃負債。計算租賃付款額現值時採用租賃內含利率作為折現率，無法確定租賃內含利率的，採用公司增量借款利率作為折現率。租賃付款額與其現值之間的差額作為未確認融資費用，在租賃期各個期間內按照確認租賃付款額現值的折現率確認利息費用，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。

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，公司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，如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，將剩餘金額計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXVII) Leases *(Continued)*

1. The Company as the lessee (Continued)

(2) Lease liabilities

At the commencement date, the Company measures the lease liability at the present value of the lease payments that are not paid at that date, discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Company's incremental borrowing rate shall be used. Unrecognized financing expenses, calculated at the difference between the lease payment and its present value, are recognized as interest expenses over the lease term using the discount rate which has been used to determine the present value of lease payment and included in profit or loss. Variable lease payments not included in the measurement of lease liabilities are included in profit or loss in the periods in which they are incurred.

After the commencement date, if there is a change in the following items: 1) actual fixed payments; 2) amounts expected to be payable under residual value guarantees; 3) an index or a rate used to determine lease payments; 4) assessment result or exercise of purchase option, extension option or termination option, the Company remeasures the lease liability based on the present value of lease payments after changes, and adjusts the carrying amount of the right-of-use asset accordingly. If the carrying amount of the right-of-use asset is reduced to zero but there shall be a further reduction in the lease liability, the remaining amount shall be recognized into profit or loss.

三、重要會計政策及會計估計（續）

(二十七) 租賃（續）

2. *公司作為出租人*

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

(1) *經營租賃*

公司在租賃期內各個期間按照直線法將租賃收款額確認為租金收入，發生的初始直接費用予以資本化並按照與租金收入確認相同的基礎進行分攤，分期計入當期損益。公司取得的與經營租賃有關的未計入租賃收款額的可變租賃付款額在實際發生時計入當期損益。

(2) *融資租賃*

在租賃期開始日，公司按照租賃投資淨額（未擔保餘值和租賃期開始日尚未收到的租賃收款額按照租賃內含利率折現的現值之和）確認應收融資租賃款，並終止確認融資租賃資產。在租賃期的各個期間，公司按照租賃內含利率計算並確認利息收入。

公司取得的未納入租賃投資淨額計量的可變租賃付款額在實際發生時計入當期損益。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXVII) Leases *(Continued)*

2. *The Company as the lessor*

At the commencement date, the Company classifies a lease as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. Otherwise, it is classified as an operating lease.

(1) *Operating lease*

Lease receipts are recognized as lease income with straight-line method over the lease term. Initial direct costs incurred shall be capitalized, amortized on the same basis as the recognition of lease income, and included into profit or loss by installments. Variable lease payments related to operating lease which are not included in the lease payment are charged as profit or loss in the periods in which they are incurred.

(2) *Finance lease*

At the commencement date, the Company recognizes the finance lease payment receivable based on the net investment in the lease (sum of the present value of unguaranteed residual value and lease receipts that are not received at the commencement date, discounted by the interest rate implicit in the lease), and derecognizes assets held under the finance lease. The Company calculates and recognizes interest income using the interest rate implicit in the lease over the lease term.

Variable lease payments not included in the measurement of the net investment in the lease are charged as profit or loss in the periods in which they are incurred.

三、重要會計政策及會計估計(續)

(二十八)安全生產費

公司按照財政部、應急部發佈的《企業安全生產費用提取和使用管理辦法》(財資〔2022〕136號)的規定提取的安全生產費，計入相關產品的成本或當期損益，同時記入「專項儲備」科目。使用提取的安全生產費時，屬於費用性支出的，直接沖減專項儲備。形成固定資產的，通過「在建工程」科目歸集所發生的支出，待安全項目完工達到預定可使用狀態時確認為固定資產；同時，按照形成固定資產的成本沖減專項儲備，並確認相同金額的累計折舊，該固定資產在以後期間不再計提折舊。

(二十九)分部報告

公司以內部組織結構、管理要求、內部報告制度等為依據確定經營分部。公司的經營分部是指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. 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. 能夠通過分析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。

III. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES *(Continued)*

(XXVIII) Work safety fund

The Company appropriates work safety fund in accordance with the "Circular on Management Measures on the Appropriation and Use of Work Safety Fund" (Cai Zi [2022] No. 136) issued by the Ministry of Finance and the Ministry of Emergency Management. Standard work safety fund is included in the cost or profit or loss, meanwhile accounted for under "special reserve". When work safety fund is used as an expense, it is to offset special reserve directly. When work safety fund is qualified to be included in the cost of fixed assets, it is accounted for under "construction in progress" and transferred to fixed assets when related safety projects reach the designed useful conditions; meanwhile, the cost included in fixed assets is to offset "special reserve", and accumulated depreciation shall be recognized at the same amount. Such fixed assets shall not be depreciated in future periods.

(XXIX) Segment reporting

Operating segments are determined based on the structure of the Company's internal organization, management requirements and internal reporting system. An operating segment is a component of the Company:

1. that engages in business activities from which it may earn revenues and incur expenses;
2. whose financial performance is regularly reviewed by the Management to make decisions about resource to be allocated to the segment and to assess its performance; and
3. for which accounting information regarding financial position, financial performance and cash flows is available through analysis.

四、稅項 IV. TAXES

（一）主要稅種及稅率 (I) Main taxes and tax rates

稅種 Taxes	計稅依據 Tax bases	稅率 Tax rates
增值稅	以按稅法規定計算的銷售貨物和應稅勞務收入為基礎計算銷項稅額，扣除當期允許抵扣的進項稅額後，差額部分為應交增值稅	3%、5%、6%、9%、13%
Value-added tax (VAT)	The output tax calculated based on the revenue from sales of goods or rendering of services in accordance with the tax law, net of the input tax that is allowed to be deducted in the current period	3%、5%、6%、9%、13%
房產稅	從價計徵的，按房產原值一次減除30%後餘值的1.2%計繳；從租計徵的，按租金收入的12%計繳	1.2%、12%
Housing property tax	For housing property levied on the basis of price, housing property tax is levied at the rate of 1.2% of the balance after deducting 30% of the cost; for housing property levied on the basis of rent, housing property tax is levied at the rate of 12% of lease income	1.2%、12%
城市維護建設稅	實際繳納的流轉稅稅額	7%
Urban maintenance and construction tax	Turnover tax actually paid	7%
教育費附加	實際繳納的流轉稅稅額	3%
Education surcharge	Turnover tax actually paid	3%
地方教育附加	實際繳納的流轉稅稅額	2%
Local education surcharge	Turnover tax actually paid	2%
企業所得稅	應納稅所得額	15%、25%
Enterprise income tax	Taxable income	15%、25%
城鎮土地使用稅	實際佔用的土地面積	6元／m^2、8元／m^2
Urban land use tax	Land area actually occupied	6 yuan/m^2、8yuan/m^2
資源稅	按實際取水量	2.69/m^3
Resource tax	Water actually consumed	2.69/m^3

四、稅項（續） IV. TAXES (Continued)

（一）主要稅種及稅率（續） (I) Main taxes and tax rates (Continued)

不同稅率的納稅主體企業所得稅稅率說明

Different enterprise income tax rates applicable to different taxpayers:

納稅主體名稱	Taxpayers	所得稅稅率 Income tax rate
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	15%
除上述以外的其他納稅主體	Taxpayers other than the above-mentioned	25%

（二）稅收優惠 (II) Tax preferential policies

公司所屬子公司成都中住於2023年10月16日取得四川省科學技術廳、四川省財政廳、國家稅務總局四川省稅務局聯合頒發的高新技術企業證書，證書編號為GR202351002814，有效期三年，自二零二三年至二零二五年按15%的稅率享受企業所得稅優惠。二零二六年成都中住已再次申請高新技術企業認定，相關認定材料於二零二六年六月提交政府部門，預計十二月取得評審結果。

Chengdu SEI obtained the High-tech Enterprise Certificate again on 16 October 2023, jointly issued by the Science & Technology Department of Sichuan Province, the Sichuan Provincial Finance Department and the Sichuan Provincial Tax Service, State Taxation Administration, with a validity period of three years. The certificate number is GR202351002814. The enterprise income tax was paid at a reduced tax rate of 15% from 2023 to 2025. In 2026, Chengdu SEI has re-applied for the High-tech Enterprise Certification. Relevant application materials were submitted to the relevant government authorities in June 2026, and the application result is expected to be obtained in December 2026.

五、合併財務報表項目註釋 V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS

（一）合併資產負債表項目註釋 (I) Notes to items of the consolidated balance sheet

1. 貨幣資金 *1. Cash and bank balances*

項目	Items	期末數 Closing balance	上年年末數 Opening balance
銀行存款	Cash in bank	**606,026,697.91**	371,427,135.02
合計	Total	**606,026,697.91**	371,427,135.02

2. 應收票據 *2. Notes receivable*

(1) 明細情況 *(1) Details*

項目	Items	期末數 Closing balance	上年年末數 Opening balance
銀行承兌匯票	Bank acceptance	**47,545,355.89**	28,822,803.98
商業承兌匯票	Trade acceptance	**1,642,131.38**	2,104,241.39
合計	Total	**49,187,487.27**	30,927,045.37

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

2. 應收票據（續） Notes receivable (Continued)

(2) 壞賬準備計提情況 Provision for bad debts

1) 類別明細情況 Details on categories

種類	Categories	期末數 Closing balance 賬面餘額 Book balance 金額 Amount	比例(%) % to total	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
按組合計提壞賬準備	Receivables with provision made on a collective basis	49,347,090.74	100.00	159,603.47	0.32	49,187,487.27
其中：銀行承兌匯票	Including: Bank acceptance	47,545,355.89	96.35			47,545,355.89
商業承兌匯票	Trade acceptance	1,801,734.85	3.65	159,603.47	8.86	1,642,131.38
合計	Total	49,347,090.74	100.00	159,603.47	0.32	49,187,487.27

種類	Categories	上年年末數 Opening balance 賬面餘額 Book balance 金額 Amount	比例(%) % to total	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
按組合計提壞賬準備	Receivables with provision made on a collective basis	31,100,940.69	100.00	173,895.32	0.56	30,927,045.37
其中：銀行承兌匯票	Including: Bank acceptance	28,822,803.98	92.68			28,822,803.98
商業承兌匯票	Trade acceptance	2,278,136.71	7.32	173,895.32	7.63	2,104,241.39
合計	Total	31,100,940.69	100.00	173,895.32	0.56	30,927,045.37

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

2. 應收票據（續） 2. Notes receivable (Continued)

(2) 壞賬準備計提情況（續） (2) Provision for bad debts (Continued)

2) 採用組合計提壞賬準備的應收票據 2) Notes receivable with provision for bad debts made on a collective basis

項目	Items	期末數 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
銀行承兑匯票組合	Bank acceptance portfolio	47,545,355.89		
商業承兑匯票組合	Trade acceptance portfolio	1,801,734.85	159,603.47	8.86
小計	Subtotal	49,347,090.74	159,603.47	0.32

(3) 壞賬準備變動情況 (3) Changes in provision for bad debts

項目	Items	期初數 Opening balance	本期變動金額 Increase/Decrease 計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他 Others	期末數 Closing balance
按組合計提壞賬準備	Receivables with provision made on a collective basis	173,895.32	-14,291.85				159,603.47
合計	Total	173,895.32	-14,291.85				159,603.47

五、合併財務報表項目註釋（續）

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續）

(I) Notes to items of the consolidated balance sheet *(Continued)*

2. 應收票據（續）

(4) 期末公司已背書或貼現且在資產負債表日尚未到期的應收票據情況

2. Notes receivable (Continued)

(4) Endorsed or discounted but undue notes at the balance sheet date

項目	Items	期末終止確認金額 Closing balance derecognized	期末未終止確認金額 Closing balance not yet derecognized
銀行承兑匯票	Bank acceptance	9,083,545.18	5,473,911.85
小計	Subtotal	9,083,545.18	5,473,911.85

[註] 該等銀行承兑匯票的承兑人是具有較高信用的商業銀行，由其承兑的銀行承兑匯票到期不獲支付的可能性較低，故公司將已背書或貼現的該等銀行承兑匯票予以終止確認。但如果該等票據到期不獲支付，依據《票據法》之規定，公司仍將對持票人承擔連帶責任

Note: Due to the fact that the acceptor of bank acceptance is commercial bank, which is of high credit level, there is very little possibility of failure in recoverability when it is due. Based on this fact, the Company derecognized the endorsed or discounted bank acceptance. However, if any bank acceptance is not recoverable when it is due, the Company still holds joint liability on such acceptance, according to the China Commercial Instrument Law.

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

3. 應收賬款 3. Accounts receivable

(1) 明細情況 (1) Details

1) 類別明細情況 1) Details on categories

種類	Categories	期末數 Closing balance 賬面餘額 Book balance 金額 Amount	比例(%) % to total	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	28,004,362.77	22.93	28,004,362.77	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	94,115,513.92	77.07	10,096,539.69	10.73	84,018,974.23
合計	Total	122,119,876.69	100.00	38,100,902.46	31.20	84,018,974.23

種類	Categories	上年年末數 Opening balance 賬面餘額 Book balance 金額 Amount	比例(%) % to total	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	25,278,379.19	24.01	25,278,379.19	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	80,013,070.88	75.99	7,496,675.86	9.37	72,516,395.02
合計	Total	105,291,450.07	100.00	32,775,055.05	31.13	72,516,395.02

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

3. 應收賬款（續） Accounts receivable (Continued)

(1) 明細情況（續） Details (Continued)

2) 重要的單項計提壞賬準備的應收賬款 Significant accounts receivable with provision made on an individual basis

單位名稱 Debtors	上年年末數 Opening balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	期末數 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提依據 Basis for provision made
KAB/VOLEX KABKableprektion KAB/VOLEXKABKableprektion	2,058,597.74	2,058,597.74	2,058,597.74	2,058,597.74	100.00	預計無法收回 Expected to be uncollectible
東方電氣新能源設備(杭州)有限公司 Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd.	1,985,718.44	1,985,718.44	1,913,163.25	1,913,163.25	100.00	預計無法收回 Expected to be uncollectible
瀋陽亨富達通訊器材有限公司 Shenyang Hengfuda Communication Equipment Co., Ltd.	1,621,814.62	1,621,814.62	1,621,814.62	1,621,814.62	100.00	預計無法收回 Expected to be uncollectible
四川川東機電設備安裝公司 Sichuan Chuandong Electromechanical Equipment Installation Company	1,606,692.41	1,606,692.41	1,606,692.41	1,606,692.41	100.00	預計無法收回 Expected to be uncollectible
中國聯合網絡通信有限公司包頭市分公司 China United Network Communications Co., Ltd. Baotou Branch			1,420,000.01	1,420,000.01	100.00	預計無法收回 Expected to be uncollectible
重慶市雄鷹通信(集團)有限公司 Chongqing Xiongying Communication Co., Ltd.	1,414,724.47	1,414,724.47	1,414,724.47	1,414,724.47	100.00	預計無法收回 Expected to be uncollectible
義烏市志昊達電子商務有限公司 Yiwu Zhihaoda E-commerce Co., Ltd.	1,344,969.65	1,344,969.65	1,344,969.65	1,344,969.65	100.00	預計無法收回 Expected to be uncollectible
杭州韓益塑料管材有限公司 Hangzhou Hanyi Plastic Pipe Materials Co., Ltd.	1,156,614.94	1,156,614.94	1,156,614.94	1,156,614.94	100.00	預計無法收回 Expected to be uncollectible
中國郵電器材中南有限公司 China Post & Telecommunications Appliances South China Co., Ltd.	1,116,797.27	1,116,797.27	1,116,797.27	1,116,797.27	100.00	預計無法收回 Expected to be uncollectible
浙江萬能通信器材集團有限公司 Zhejiang Wanneng Communication Equipment Group Co., Ltd.	1,079,528.38	1,079,528.38	1,079,528.38	1,079,528.38	100.00	預計無法收回 Expected to be uncollectible
成都電纜廠銷售分部 Chengdu Cable Factory Sales Branch	1,062,382.43	1,062,382.43	1,062,382.43	1,062,382.43	100.00	預計無法收回 Expected to be uncollectible
河南清豐縣工商聯貿司 Qingfeng County (Henan) Federation of Industry and Commerce Trade Co., Ltd.	1,007,986.64	1,007,986.64	1,007,986.64	1,007,986.64	100.00	預計無法收回 Expected to be uncollectible
四川匯源光通信有限公司 Sichuan Huiyuan Optical Communications Co., Ltd.	1,007,072.46	1,007,072.46	1,007,072.46	1,007,072.46	100.00	預計無法收回 Expected to be uncollectible
小計 Subtotal	16,462,899.45	16,462,899.45	17,810,344.27	17,810,344.27	-	-

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

3. 應收賬款（續） 3. Accounts receivable (Continued)

(1) 明細情況（續） (1) Details (Continued)

3) 採用組合計提壞賬準備的應收賬款 3) Accounts receivable with provision for bad debts made on a collective basis

		期末數 Closing balance		
項目	Items	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
賬齡組合	Portfolio grouped with ages	38,710,062.74	9,819,512.44	25.37
關聯方組合	Related party portfolio	55,405,451.18	277,027.25	0.50
小計	Subtotal	94,115,513.92	10,096,539.69	10.73

4) 採用賬齡組合計提壞賬準備的應收賬款 4) Accounts receivable with provision made on a collective basis using age analysis method

		期末數 Closing balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	22,966,813.00	1,615,781.38	7.04
1–2年	1–2 years	9,590,839.90	3,363,078.13	35.07
2–3年	2–3 years	1,454,379.53	1,098,201.98	75.51
3年以上	Over 3 years	4,698,030.31	3,742,450.95	79.66
小計	Subtotal	38,710,062.74	9,819,512.44	25.37

五、合併財務報表項目註釋(續) V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

(一) 合併資產負債表項目註釋(續) (I) Notes to items of the consolidated balance sheet *(Continued)*

3. 應收賬款(續) 3. Accounts receivable (Continued)

(2) 賬齡分析 (2) Age analysis

賬齡	Ages	期末數 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	上年年末數 Opening balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	55,749,614.61	1,779,695.38	3.19	69,185,300.77	1,245,605.01	1.80
1–2年	1–2 years	33,101,271.32	4,363,973.23	13.18	3,315,259.99	1,088,592.87	32.84
2–3年	2–3 years	1,704,379.57	1,348,202.02	79.10	165,053.56	101,342.89	61.40
3年以上	Over 3 years	31,564,611.19	30,609,031.83	96.97	32,625,835.75	30,339,514.28	92.99
合計	Total	122,119,876.69	38,100,902.46	31.20	105,291,450.07	32,775,055.05	31.13

(3) 壞賬準備變動情況 (3) Changes in provision for bad debts

項目	Items	期初數 Opening balance	本期變動金額 Increase/Decrease 計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他 Others	期末數 Closing balance
單項計提壞賬準備	Receivables with provision made on an individual basis	25,278,379.19	3,328,014.67	602,031.09			28,004,362.77
按組合計提壞賬準備	Receivables with provision made on a collective basis	7,496,675.86	2,599,863.83				10,096,539.69
合計	Total	32,775,055.05	5,927,878.50	602,031.09			38,100,902.46

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

3. 應收賬款（續） 3. Accounts receivable (Continued)

(4) 應收賬款金額前5名情況 (4) Details of the top 5 debtors with largest balances of accounts receivable

單位名稱	Debtors	期末賬面餘額 Closing book balance	佔應收賬款期末餘額合計數的比例(%) Proportion to the total balance of accounts receivable (%)	應收賬款壞賬準備減值準備 Provision for bad debts of accounts receivable
成都四威高科技產業園有限公司	Chengdu SIWI High-Tech Industrial Co., Ltd.	**46,329,974.92**	37.94	231,649.87
成都西科微波通訊有限公司	Chengdu Seekon Microwave Communications Co., Ltd.	**4,712,917.66**	3.86	23,564.59
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	**3,387,199.06**	2.77	379,335.75
成都國光電氣股份有限公司	Chengdu Guoguang Electric Co., Ltd.	**3,365,375.00**	2.76	1,324,948.14
成都高新普康醫院	Chengdu Gaoxin Pukang Hospital	**2,850,125.84**	2.33	821,333.60
小計	Subtotal	**60,645,592.48**	49.66	2,780,831.95

4. 應收款項融資 4. Receivables financing

項目	Items	期末數 Closing balance	上年年末數 Opening balance
銀行承兌匯票	Bank acceptance	**31,711,706.15**	194,290,324.73
合計	Total	**31,711,706.15**	194,290,324.73

五、合併財務報表項目註釋(續) V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

(一)合併資產負債表項目註釋(續) (I) Notes to items of the consolidated balance sheet *(Continued)*

5. 預付款項 5. Advances paid

(1) 賬齡分析 (1) Age analysis

		期末數 Closing balance			
賬齡	Ages	賬面餘額 Book balance	比例(%) % to total	減值準備 Provision for impairment	賬面價值 Carrying amount
1年以內	Within 1 year	26,436,316.91	97.73		26,436,316.91
1–2年	1–2 years	408,734.81	1.51		408,734.81
2–3年	2–3years	206,179.10	0.76		206,179.10
合計	Total	27,051,230.82	100.00		27,051,230.82

		上年年末數 Opening balance			
賬齡	Ages	賬面餘額 Book balance	比例(%) % to total	減值準備 Provision for impairment	賬面價值 Carrying amount
1年以內	Within 1 year	4,239,574.84	95.33		4,239,574.84
1–2年	1–2 years	207,850.48	4.67		207,850.48
合計	Total	4,447,425.32	100.00		4,447,425.32

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

5. 預付款項（續） Advances paid (Continued)

(2) 預付款項金額前5名情況 Details of the top 5 debtors with largest balances

單位名稱	Debtors	賬面餘額 Book balance	佔預付款項餘額的比例(%) Proportion to the total balance of advances paid (%)
銀湖光導科技（嘉興）有限公司	Yinhu Optoelectronic Technology (Jiaxing) Co., Ltd.	21,242,079.00	78.53
國網四川省電力公司	State Grid Sichuan Electric Power Company	2,132,849.33	7.88
Sumitomo Electric Asia Ltd.	Sumitomo Electric Asia Ltd.	1,381,396.35	5.11
株洲中車時代電氣股份有限公司綠能分公司	Zhuzhou CRRC Times Electric Co., Ltd. Green Energy Branch	300,000.00	1.11
康寧（海南）光通信有限公司	Corning (Hainan) Optical Communications Co., Ltd.	210,921.90	0.78
小計	Subtotal	25,267,246.58	93.41

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

6. 其他應收款 6. Other receivables

(1) 款項性質分類情況 (1) Other receivables categorized by nature

款項性質	Nature of receivables	期末數 Closing balance	上年年末數 Opening balance
押金、備用金、保證金	Security deposits and petty cash funds	**902,586.00**	1,776,479.25
應收暫付款	Temporary advance payment receivable	**27,575,642.64**	24,426,876.33
賬面餘額合計	Book balance	**28,478,228.64**	26,203,355.58
減：壞賬準備	Less: Provision for bad debts	**23,803,691.52**	23,792,317.17
賬面價值合計	Carrying amount	**4,674,537.12**	2,411,038.41

(2) 賬齡情況 (2) Age analysis

賬齡	Ages	期末數 Closing balance	上年年末數 Opening balance
1年以內	Within 1 year	**3,190,395.61**	1,146,695.53
1–2年	1–2 years	**381,547.83**	167,921.15
2–3年	2–3 years	**18,715.27**	2,019.35
3–4年	3–4 years	**356,395.04**	355,767.66
4–5年	4–5 years	**43,448.26**	57,930.72
5年以上	Over 5 years	**24,487,726.63**	24,473,021.17
賬面餘額合計	Book balance	**28,478,228.64**	26,203,355.58
減：壞賬準備	Less: Provision for bad debts	**23,803,691.52**	23,792,317.17
賬面價值合計	Carrying amount	**4,674,537.12**	2,411,038.41

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

6. 其他應收款（續） 6. Other receivables (Continued)

(3) 壞賬準備計提情況 (3) Provision for bad debts

1) 類別明細情況 1) Details on categories

		期末數 Closing balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
種類	Categories	金額 Amount	比例(%) % to total	金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	3,248,940.91	11.41	3,248,940.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	25,229,287.73	88.59	20,554,750.61	81.47	4,674,537.12
合計	Total	28,478,228.64	100.00	23,803,691.52	83.59	4,674,537.12

		上年年末數 Opening balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
種類	Categories	金額 Amount	比例(%) % to total	金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	3,248,940.91	12.40	3,248,940.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	22,954,414.67	87.60	20,543,376.26	89.50	2,411,038.41
合計	Total	26,203,355.58	100.00	23,792,317.17	90.80	2,411,038.41

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

6. 其他應收款（續） Other receivables (Continued)

(3) 壞賬準備計提情況（續） Provision for bad debts (Continued)

2) 重要的單項計提壞賬準備的其他應收款 Significant other receivables with provision made on an individual basis

		上年年末數 Opening balance		期末數 Closing balance			
單位名稱	Debtors	賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提依據 Basis for provision made
夏查德	XIA Chade	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100.00	預計無法收回 Not expect to be recoverable
小計	Subtotal	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-	-

3) 採用組合計提壞賬準備的其他應收款 Other receivables with provision made on a collective basis

		期末數 Closing balance		
組合名稱	Portfolios	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
關聯方組合	Portfolio grouped with related party receivables	868,925.08	4,344.63	0.50
其他往來組合	Portfolio grouped with other portfolio	24,360,362.65	20,550,405.98	84.36
小計	Subtotal	25,229,287.73	20,554,750.61	81.47

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

6. 其他應收款（續） Other receivables (Continued)

(4) 壞賬準備變動情況 Changes in provision for bad debts

項目	Items	第一階段 未來12個月預期信用損失 Stage 1 12-month expected credit losses	第二階段 整個存續期預期信用損失（未發生信用減值） Stage 2 Lifetime expected credit losses (credit not impaired)	第三階段 整個存續期預期信用損失（已發生信用減值） Stage 3 Lifetime expected credit losses (credit impaired)	合計 Total
期初數	Opening balance	8,651.68		23,783,665.49	23,792,317.17
期初數在本期	Opening balance in the current period				
—轉入第二階段	— Transferred to stage 2				
—轉入第三階段	— Transferred to stage 3				
—轉回第二階段	— Reversed to stage 2				
—轉回第一階段	— Reversed to stage 1				
本期計提	Provision made in the current period	11,300.82		73.53	11,374.35
本期收回或轉回	Provision recovered or reversed in the current period				
本期核銷	Provision written off in the current period				
其他變動	Other changes				
期末數	Closing balance	19,952.50		23,783,739.02	23,803,691.52

五、合併財務報表項目註釋(續) V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

(一)合併資產負債表項目註釋(續) (I) Notes to items of the consolidated balance sheet *(Continued)*

6. 其他應收款(續) Other receivables (Continued)

(5) 其他應收款金額前5名情況 Details of the top 5 debtors with largest balances

單位名稱 Debtors	款項性質 Nature of receivables	期末賬面餘額 Closing book balance	賬齡 Ages	佔其他應收款餘額的比例(%) Proportion to the total balance of other receivables (%)	期末壞賬準備 Provision for bad debts at the balance sheet date
塔子山公園 Tazishan Park	應收暫付款 Temporary payment receivable	7,191,138.00	5年以上 Over 5 years	25.25	7,191,138.00
天韻科技(蘇州)有限公司 Soundtek Technology (Suzhou) Co., Ltd.	押金保證金 deposits and security deposits	4,786,324.75	5年以上 Over 5 years	16.81	4,786,324.75
深圳富璋實業有限公司 Shenzhen Fuzhang Industrial Co., Ltd	應收暫付款 Temporary payment receivable	3,566,915.53	5年以上 Over 5 years	12.53	3,566,915.53
夏查德 XIA Chade	應收暫付款 Temporary payment receivable	3,000,000.00	5年以上 Over 5 years	10.53	3,000,000.00
中航光電科技股份有限公司 Jonhon Optronic Technology Co., Ltd.	應收暫付款 Temporary payment receivable	1,605,191.77	1年以內 Within 1 year	5.64	8,025.96
小計 Subtotal	–	20,149,570.05	–	70.76	18,552,404.24

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

7. 存貨 7. Inventories

(1) 明細情況 (1) Details

項目	Items	期末數 Closing balance 賬面餘額 Book balance	跌價準備 Provision for write-down/ impairment	賬面價值 Carrying amount
原材料	Raw materials	64,302,438.64	2,606,039.38	61,696,399.26
在產品	Work in process	29,374,155.38	1,272,005.51	28,102,149.87
庫存商品	Goods on hand	66,676,679.62	4,451,754.15	62,224,925.47
發出商品	Goods dispatched	22,705,059.37	8,650,417.84	14,054,641.53
合計	Total	183,058,333.01	16,980,216.88	166,078,116.13

項目	Items	上年年末數 Opening balance 賬面餘額 Book balance	跌價準備 Provision for write-down/ impairment	賬面價值 Carrying amount
原材料	Raw materials	66,209,804.82	3,476,723.14	62,733,081.68
在產品	Work in process	14,866,396.78	1,281,710.93	13,584,685.85
庫存商品	Goods on hand	42,303,000.77	3,211,565.47	39,091,435.30
發出商品	Goods dispatched	14,622,301.03	7,782,298.79	6,840,002.24
合計	Total	138,001,503.40	15,752,298.33	122,249,205.07

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

7. 存貨（續） Inventories (Continued)

(2) 存貨跌價準備 Provision for inventory write-down

1) 明細情況 Details

項目	Items	期初數 Opening balance	本期增加 Increase 計提 Accrual	本期增加 Increase 其他 Others	本期減少 Decrease 轉回或轉銷 Reversal or transfer-out	本期減少 Decrease 其他 Others	期末數 Closing balance
原材料	Raw materials	3,476,723.14				870,683.76	2,606,039.38
在產品	Work in process	1,281,710.93				9,705.42	1,272,005.51
庫存商品	Goods on hand	3,211,565.47	3,103,539.84			1,863,351.16	4,451,754.15
發出商品	Goods dispatched	7,782,298.79	676,460.19	2,743,740.34	2,552,081.48		8,650,417.84
合計	Total	15,752,298.33	3,780,000.03	2,743,740.34	2,552,081.48	2,743,740.34	16,980,216.88

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

7. 存貨（續） 7. Inventories (Continued)

(2) 存貨跌價準備（續） (2) Provision for inventory write-down (Continued)

2) 確定可變現淨值的具體依據、本期轉回或轉銷存貨跌價準備的原因 2) Determination basis of net realizable value and reasons for the reversal or transfer-out of provision for inventory write-down

項目 Items	確定可變現淨值的具體依據 Determination basis of net realizable value	轉回存貨跌價準備的原因 Reasons for reversal of provision for inventory write-down	轉銷存貨跌價準備的原因 Reasons for transfer-out of provision for inventory write-down
原材料 Raw materials	相關產成品估計售價減去至完工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可變現淨值 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and relevant taxes and surcharges	以前期間計提了存貨跌價準備的存貨可變現淨值上升 Net realizable value of inventories with provision for inventory write-down made in preceding period increased	本期將已計提存貨跌價準備的存貨耗用／售出 Inventories with provision for inventory write-down made in the preceding period were used/sold in the current period.
在產品 Work in process	相關產成品估計售價減去至完工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可變現淨值 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and relevant taxes and surcharges	以前期間計提了存貨跌價準備的存貨可變現淨值上升 Net realizable value of inventories with provision for inventory write-down made in preceding period increased	本期將已計提存貨跌價準備的存貨耗用／售出 Inventories with provision for inventory write-down made in the preceding period were used/sold in the current period.
庫存商品 Goods on hand	相關產成品估計售價減去至完工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可變現淨值 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and relevant taxes and surcharges	以前期間計提了存貨跌價準備的存貨可變現淨值上升 Net realizable value of inventories with provision for inventory write-down made in preceding period increased	本期將已計提存貨跌價準備的存貨耗用／售出 Inventories with provision for inventory write-down made in the preceding period were used/sold in the current period.
發出商品 Goods dispatched	相關產成品估計售價減去至完工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可變現淨值 Estimated selling price of relevant finished goods less cost to be incurred upon completion, estimated selling expenses, and relevant taxes and surcharges	以前期間計提了存貨跌價準備的存貨可變現淨值上升 Net realizable value of inventories with provision for inventory write-down made in preceding period increased	本期將已計提存貨跌價準備的存貨耗用／售出 Inventories with provision for inventory write-down made in the preceding period were used/sold in the current period.

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

8. 其他流動資產 *8. Other current assets*

項目	Items	期末數 Closing balance 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	上年年末數 Opening balance 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
待抵扣、待認證、留抵進項稅額	Input VAT to be deducted, input VAT awaiting certification, and carried — forward input VAT	182,435.26		182,435.26	431,464.82		431,464.82
預繳稅金	Advance tax payments	209,306.37		209,306.37			
待處理財產損溢	Profit and loss on property pending disposal				49,567.28		49,567.28
合計	Total	391,741.63		391,741.63	481,032.10		481,032.10

五、合併財務報表項目註釋(續) V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

(一) 合併資產負債表項目註釋(續) (I) Notes to items of the consolidated balance sheet *(Continued)*

9. 其他權益工具投資 9. Other equity instrument investments

項目 Items	期初數 Opening balance	本期增減變動 Increase/Decrease 追加投資 Investments increased	減少投資 Investments decreased	本期計入其他綜合收益的利得和損失 Gains or losses included into other comprehensive income in the current period	其他 Others
持有普天法爾勝公司10%股權	Holds a 10% equity stake in Jiangsu Fasten Optoelectronic Communication Technology Co., Ltd.	27,855,337.85			
合計	Total	27,855,337.85			

項目 Items	期末數 Closing balance	本期確認的股利收入 Dividend income recognized in the current period	本期末累計計入其他綜合收益的利得和損失 Accumulated gains or losses included into other comprehensive income at the end of the period
持有普天法爾勝公司10%股權	Holds a 10% equity stake in Jiangsu Fasten Optoelectronic Communication Technology Co., Ltd.	27,855,337.85	
合計	Total	27,855,337.85	

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

10. 投資性房地產 *10. Investment property*

(1) 明細情況 *(1) Details*

項目	Items	房屋及建築物 Buildings and structures	土地使用權 Land use rights	合計 Total
賬面原值	Cost			
期初數	Opening balance	134,153,676.30	9,541,798.81	143,695,475.11
本期增加金額	Increase			
本期減少金額	Decrease			
期末數	Closing balance	134,153,676.30	9,541,798.81	143,695,475.11
累計折舊和累計攤銷	Accumulated depreciation and amortization			
期初數	Opening balance	74,532,454.35	2,812,414.46	77,344,868.81
本期增加金額	Increase	2,102,524.60	38,409.35	2,140,933.95
計提或攤銷	Accrual or amortization	2,102,524.60	38,409.35	2,140,933.95
本期減少金額	Decrease			
期末數	Closing balance	76,634,978.95	2,850,823.81	79,485,802.76
賬面價值	Carrying amount			
期末賬面價值	Closing carrying amount	57,518,697.35	6,690,975.00	64,209,672.35
期初賬面價值	Opening carrying amount	59,621,221.95	6,729,384.35	66,350,606.30

(2) 未辦妥產權證書的投資性房地產情況 *(2) Investment property with certificate of titles being unsettled*

項目 Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋及建築物 Buildings and structures	33,701,279.62	正在辦理，尚未完成 The process is underway, and has not yet been completed.
小計 Subtotal	33,701,279.62	

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

11. 固定資產 11. Fixed assets

(1) 明細情況 (1) Details

項目	Items	房屋及建築物 Buildings and structures	機器設備 machinery and equipment	運輸工具 Transport facilities	其他設備 Other equipment	合計 Total
賬面原值	Cost					
期初數	Opening balance	126,382,438.76	277,434,551.87	3,915,959.05	28,195,916.01	435,928,865.69
本期增加金額	Increase		5,375,021.21		560,500.01	5,935,521.22
1) 購置	1) Acquisition		1,088,003.49		544,247.79	1,632,251.28
2) 在建工程轉入	2) Transferred in from construction in progress		4,287,017.72		16252.22	4,303,269.94
本期減少金額	Decrease					
期末數	Closing balance	126,382,438.76	282,809,573.08	3,915,959.05	28,756,416.02	441,864,386.91
累計折舊	Accumulated depreciation					
期初數	Opening balance	76,428,399.19	222,990,346.07	3,715,596.52	21,392,337.44	324,526,679.22
本期增加金額	Increase	1,664,185.51	3,818,119.60	13,551.90	901,575.52	6,397,432.53
計提	Accrual	1,664,185.51	3,818,119.60	13,551.90	901,575.52	6,397,432.53
本期減少金額	Decrease					
期末數	Closing balance	78,092,584.70	226,808,465.67	3,729,148.42	22,293,912.96	330,924,111.75
減值準備	Provision for impairment					
期初數	Opening balance	166,865.16	4,904,117.57		29,415.45	5,100,398.18
本期增加金額	Increase					
本期減少金額	Decrease					
期末數	Closing balance	166,865.16	4,904,117.57		29,415.45	5,100,398.18
賬面價值	Carrying amount					
期末賬面價值	Closing carrying amount	48,122,988.90	51,096,989.84	186,810.63	6,433,087.61	105,839,876.98
期初賬面價值	Opening carrying amount	49,787,174.41	49,540,088.23	200,362.53	6,774,163.12	106,301,788.29

(2) 未辦妥產權證書的固定資產的情況 (2) Fixed assets with certificate of titles being unsettled

項目 Items	賬面價值 Carrying amount	未辦妥產權證書原因 Reasons for unsettlement
房屋及建築物 Buildings and structures	14,473,422.86	正在辦理，尚未完成 The process is underway, and has not yet been completed.
小計 Subtotal	14,473,422.86	

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

12. 在建工程 *12. Construction in progress*

項目	Projects	期末數 Closing balance 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	上年年末數 Opening balance 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
在安裝設備	Installation equipment	1,336,242.27		1,336,242.27	1,962,322.80		1,962,322.80
合計	Total	1,336,242.27		1,336,242.27	1,962,322.80		1,962,322.80

13. 無形資產 *13. Intangible assets*

項目	Items	土地使用權 Land use right	特許權 Franchises	軟件使用權 Software use right	合計 Total
賬面原值	Cost				
期初數	Opening balance	34,728,586.54	1,071,672.28	7,950,618.40	43,750,877.22
本期增加金額	Increase				
本期減少金額	Decrease				
期末數	Closing balance	34,728,586.54	1,071,672.28	7,950,618.40	43,750,877.22
累計攤銷	Accumulated amortization				
期初數	Opening balance	12,571,176.75	1,071,672.28	7,161,271.70	20,804,120.73
本期增加金額	Increase	416,871.61		48,327.36	465,198.97
計提	Accrual	416,871.61		48,327.36	465,198.97
本期減少金額	Decrease				
期末數	Closing balance	12,988,048.36	1,071,672.28	7,209,599.06	21,269,319.70
賬面價值	Carrying amount				
期末賬面價值	Closing carrying amount	21,740,538.18		741,019.34	22,481,557.52
期初賬面價值	Opening carrying amount	22,157,409.79		789,346.70	22,946,756.49

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

14. 長期待攤費用 *14. Long-term prepayments*

項目	Items	期初數 Opening balance	本期增加 Increase	本期攤銷 Amortization	其他減少 Other decreases	期末數 Closing balance
裝修改造費	Renovation and transformation costs	10,457,955.16	47,528.35	1,124,026.60	114,854.62	9,266,602.29
合計	Total	10,457,955.16	47,528.35	1,124,026.60	114,854.62	9,266,602.29

15. 遞延所得稅資產 *15. Deferred tax assets*

(1) 未確認遞延所得稅資產明細 *(1) Details of unrecognized deferred tax assets*

項目	Items	期末數 Closing balance	上年年末數 Opening balance
可抵扣暫時性差異	Deductible temporary difference	**122,104,631.42**	116,768,932.65
可抵扣虧損	Deductible losses	**133,545,993.35**	140,249,345.23
合計	Total	**255,650,624.77**	257,018,277.88

五、合併財務報表項目註釋（*續*）

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（*續*）

(I) Notes to items of the consolidated balance sheet *(Continued)*

15. 遞延所得稅資產（續）

(2) 未確認遞延所得稅資產的可抵扣虧損將於以下年度到期

15. Deferred tax assets (Continued)

(2) Maturity years of deductible losses of unrecognized deferred tax assets

年份	Maturity years	期末數 Closing balance	上年年末數 Opening balance	備註 Remarks
2026年	Year 2026	–	3,906,807.27	
2027年	Year 2027	6,871,220.06	6,871,220.06	
2028年	Year 2028	28,902,476.23	28,902,476.23	
2029年	Year 2029	16,306,812.32	30,668,388.47	
2030年	Year 2030	44,101,843.69	44,101,843.69	
2031年	Year 2031	30,973,633.83	19,408,602.29	
2032年	Year 2032			
2033年	Year 2033			
2034年	Year 2034	3,968,025.81	3,968,025.81	
2035年	Year 2035	2,421,981.41	2,421,981.41	
合計	Total	133,545,993.35	140,249,345.23	

五、合併財務報表項目註釋(續) V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

(一) 合併資產負債表項目註釋(續) (I) Notes to items of the consolidated balance sheet *(Continued)*

16. 其他非流動資產 *16. Other non-current assets*

項目	Items	期末數 Closing balance 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount	上年年末數 Opening balance 賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Carrying amount
預付長期資產購置款	Prepayment for the acquisition of long-term assets	**1,403,965.10**		**1,403,965.10**	2,230,301.00		2,230,301.00
合計	Total	**1,403,965.10**		**1,403,965.10**	2,230,301.00		2,230,301.00

17. 應付賬款 *17. Accounts payable*

(1) 明細情況 *(1) Details*

項目	Items	期末數 Closing balance	上年年末數 Opening balance
材料採購款	Material purchase	**100,108,948.69**	72,565,335.54
設備及工程款	Equipment and engineering fund	**2,397,813.87**	3,076,181.38
應付經營性費用款項	Payable operating expense	**133,085.78**	1,002,668.62
合計	Total	**102,639,848.34**	76,644,185.54

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

17. 應付賬款（續） 17. Accounts payable (Continued)

(2) 賬齡分析 (2) Age analysis

賬齡	Ages	期末數 Closing balance
1年以內（含1年）	Within 1 year	**100,148,983.50**
1至2年（含2年）	1–2 years	**1,009,465.34**
2至3年（含3年）	2–3 years	**66,891.90**
3年以上	Over 3 years	**1,414,507.60**
合計	Total	**102,639,848.34**

(3) 賬齡1年以上重要的應付賬款 (3) Significant accounts payable with age over one year

項目 Items	期末數 Closing balance	未償還或結轉的原因 Reasons for unsettlement
北京中普達技術有限公司 Beijing Zhongpuda Technology Co., Ltd.	**1,407,100.00**	尚未結算 Pending settlement
小計 Subtotal	**1,407,100.00**	–

18. 預收款項 18. Advances received

項目	Items	期末數 Closing balance	上年年末數 Opening balance
租賃款	Lease	**911,124.54**	562,743.10
合計	Total	**911,124.54**	562,743.10

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

19. 合同負債 *19. Contract liabilities*

項目	Items	期末數 Closing balance	上年年末數 Opening balance
貨款	Goods	**46,420,476.38**	3,399,983.39
合計	Total	**46,420,476.38**	3,399,983.39

20. 應付職工薪酬 *20. Employee benefits payable*

(1) 明細情況 *(1) Details*

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
短期薪酬	Short-term employee benefits	8,814,996.90	38,704,414.98	28,166,084.37	**19,353,327.51**
離職後福利—設定提存計劃	Post-employment benefits — defined contribution plan	265,113.30	3,678,196.30	3,517,623.11	**425,686.49**
合計	Total	9,080,110.20	42,382,611.28	31,683,707.48	**19,779,014.00**

(2) 短期薪酬明細情況 *(2) Details of short-term employee benefits*

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
工資、獎金、津貼和補貼	Wage, bonus, allowance and subsidy		27,727,610.24	16,735,302.21	**10,992,308.03**
職工福利費	Employee welfare fund		1,724,897.45	1,724,897.45	
社會保險費	Social insurance premium	82,035.55	2,033,070.94	1,940,209.21	**174,897.28**
其中：醫療保險費	Including: Medicare premium	76,730.75	1,839,100.39	1,758,813.63	**157,017.51**
工傷保險費	Occupational injuries premium	292.34	193,970.55	181,395.58	**12,867.31**
生育保險費	Maternity premium	5,012.46			**5,012.46**
住房公積金	Housing provident fund	494.00	2,410,311.00	2,410,311.00	**494.00**
工會經費和職工教育經費	Trade union fund and employee education fund	5,384,226.90	521,423.44	794,729.39	**5,110,920.95**
其他短期薪酬	Other short-term compensation	3,348,240.45	4,287,101.91	4,560,635.11	**3,074,707.25**
小計	Subtotal	8,814,996.90	38,704,414.98	28,166,084.37	**19,353,327.51**

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

20. 應付職工薪酬（續） 20. Employee benefits payable (Continued)

(3) 設定提存計劃明細情況 (3) Details of defined contribution plan

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
基本養老保險	Basic endowment insurance premium	265,113.30	3,545,248.80	3,390,479.52	**419,882.58**
失業保險費	Unemployment insurance premium		132,947.50	127,143.59	**5,803.91**
小計	Subtotal	265,113.30	3,678,196.30	3,517,623.11	**425,686.49**

根據《中華人民共和國勞動法》和有關法律、法規的規定，本公司及子公司為職工繳納基本養老保險費，待職工達到國家規定的退休年齡或因其他原因而退出勞動崗位後，由社會保險經辦機構依法向其支付養老金。本公司及子公司不再承擔除此以外的職工退休福利。

Pursuant to the Labor Law of the People’s Republic of China and relevant laws and regulations, the Company and its subsidiaries in the People’s Republic of China participated in defined contribution retirement schemes for its employees. The local government authorities are responsible for the entire pension obligations payable to retired employees who reach retirement age pursuant to relevant regulations or quit the work force due to other reasons. The Company and its subsidiaries have no other obligation to make payment in respect of pension benefits.

五、合併財務報表項目註釋(續) V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

(一) 合併資產負債表項目註釋(續) (I) Notes to items of the consolidated balance sheet *(Continued)*

21. 應交稅費 21. Taxes and rates payable

項目	Items	期末數 Closing balance	上年年末數 Opening balance
增值稅	VAT	**7,914,210.74**	93,428.59
教育費附加	Education surcharge	**358,200.88**	2,826.39
城市維護建設稅	Urban maintenance and construction tax	**190,766.27**	6,594.90
地方教育附加	Local education surcharge	**109,139.72**	1,884.26
代扣代繳個人所得稅	Individual income tax withheld for tax authorities	**75,424.55**	1,071,924.87
房產稅	Housing property tax		247,452.62
其他	Others	**51,774.07**	77,457.25
合計	Total	**8,699,516.23**	1,501,568.88

22. 其他應付款 22. Other payables

(1) 明細情況 (1) Details

項目	Items	期末數 Closing balance	上年年末數 Opening balance
應付股利	Dividend payable		5,400,000.00
其他應付款	Other payables	**16,486,249.68**	16,271,062.05
合計	Total	**16,486,249.68**	21,671,062.05

(2) 應付股利 (2) Dividend payable

項目	Items	期末數 Closing balance	上年年末數 Opening balance
普通股股利	Dividend of ordinary shares		5,400,000.00
小計	Subtotal		5,400,000.00

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

22. 其他應付款（續） 22. Other payables (Continued)

(3) 其他應付款 (3) Other payables

1) 明細情況 1) Details

項目	Items	期末數 Closing balance	上年年末數 Opening balance
應付保證金及押金	Payable security deposits and guarantees	**4,477,868.09**	4,724,921.37
應付長期資產款	Long-term assets payable		333,283.56
暫收代付款	Temporary receipts payable	**6,711,834.90**	6,711,834.90
其他	Others	**5,296,546.69**	4,501,022.22
合計	Subtotal	**16,486,249.68**	16,271,062.05

2) 賬齡1年以上重要的其他應付款 2) Significant other payables with age over one year

項目 Items	期末數 Closing balance	未償還或結轉的原因 Reasons for unsettlement
中國普天信息產業集團有限公司 China Putian Corporation Co., Ltd.	1,440,800.00	暫未付款 Payment not yet made
小計 Subtotal	1,440,800.00	

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

23. 其他流動負債 23. Other current liabilities

項目	Items	期末數 Closing balance	上年年末數 Opening balance
待轉銷項稅額	Pending output VAT (Value-Added Tax)	**6,034,661.93**	441,997.84
已背書未到期的應收票據	Endorsed but undue notes receivable	**5,473,911.85**	8,709,871.92
合計	Total	**11,508,573.78**	9,151,869.76

24. 長期應付職工薪酬 24. Long-term employee benefits payable

項目	Items	期末數 Closing balance	上年年末數 Opening balance
辭退福利	Termination benefits	**8,265,870.39**	9,673,715.84
合計	Total	**8,265,870.39**	9,673,715.84

25. 遞延收益 25. Deferred income

(1) 明細情況 (1) Details

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance	形成原因 Reasons for balance
政府補助	Government grants	39,908,668.60	1,790,000.00	1,460,350.26	**40,238,318.34**	政府補助產生 Generated from government grants
合計	Total	39,908,668.60	1,790,000.00	1,460,350.26	**40,238,318.34**	

五、合併財務報表項目註釋（續）

（一）合併資產負債表項目註釋（續）

25. 遞延收益（續）

(2) 其他說明

根據成都市雙流縣人民政府《關於同意收購成都電纜雙流熱縮製品廠房地產的批覆》（雙府土〔2008〕129號）及《雙流縣土地收購儲備管理辦法》，2009年3月，子公司成都電纜雙流熱縮製品廠（現名成都普天新材料有限公司）與雙流縣土地儲備中心簽訂《國有出地權收購協議》，同意雙流縣政府以8,720.43萬元收回位於成都市雙流縣白家鎮近都村47,767.75平方米國有土地使用權，其中2009年收到首期搬遷款2,000.00萬元，2010年收到第二筆搬還款3,500.00萬元，2011年收到第三筆搬還款1,700.00萬元，2012年收到第四筆搬還款1,520.43萬元。子公司成都電纜雙流熱縮製品廠收到搬遷款主要用於新廠房的購建，2026年上半年根據廠房折舊轉入其他收益1,215,149.70元。

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

(I) Notes to items of the consolidated balance sheet *(Continued)*

25. Deferred income (Continued)

(2) Other remarks

According to the Supreme County People's Government of Chengdu City, "Reply on the Approval of the Acquisition of Real Estate of Chengdu Cable Shuangliu Heat Shrinking Products Factory"(Shuangfutu〔2008〕No. 129) and "Management Measures for Land Acquisition and Reserve of Shuangliu County", March 2009, Subsidiary Chengdu Cable Shuangliu Heat Shrinking Products Factory (now known as Chengdu Putian New Materials Co., Ltd.) signed the "State-Owned Land Acquisition Agreement "with Shuangliu County Land Reserve Centre, and agreed to Shuangliu County Government to recover the Baijia Town in Shuangliu County, Chengdu for RMB87.2043 million. Among them, RMB20 million was received for the first phase relocation in 2009, RMB35 million for the second phase relocation in 2010, RMB17 million for the third phase relocation in 2011, and RMB15.2043 million for the fourth phase relocation in 2012. Nearly the village has 47,767.75 square meters of stateowned land use rights. The relocation funds that the subsidiary Chengdu Telecom Cable Shuangliu Heat Shrinkable Product Plant mainly received is mainly used for the construction of the new plant. For the period of January 1 to June 30 2026, the non-operating income of RMB1,215,149.70 was recognized according to the depreciation of the plant.

五、合併財務報表項目註釋（續）

（一）合併資產負債表項目註釋（續）

25. 遞延收益（續）

(2) 其他說明

根據《〈成都高新區關於支持電子信息產業發展的若干政策〉實施細則》（成高電發〔2018〕1號），公司下屬子公司成都中住光纖有限公司於2018年收到生產線智能化改造資金90.60萬元，2026年上半年計入其他收益金額45,300.00元。

根據四川省經濟和信息化委員會《關於組織開展2019年省級工業發展資金項目徵集工作的通知》，公司下屬子公司成都中住光纖有限公司於2019年收到省級工業發展資金技術改造資金100.80萬元，2026年上半年計入其他收益金額50,400.00元。

根據成都市財政局和成都市經濟和信息化局《關於下達2025年第二批省級財政規上工業企業研發平台建設專項資金的通知》（成財產 發〔2025〕141號），公司於2026年收到研發平台建設專項資金179.00萬元，2026年上半年計入其他收益金額149,500.56元。

V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

(I) Notes to items of the consolidated balance sheet *(Continued)*

25. Deferred income (Continued)

(2) Other remarks (Continued)

According to《Detailed Implementing Rules of <Policies of Chengdu High-tech Zone on supporting the development of the electronic information industry> (Chenggao Dianfa [2018] No. 1), Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, received RMB906,000.00 of intelligent transformation funds for the production line in 2018, and for the period of January 1 to June 30 2026, the non-operating income of RMB45,300.00 was recognized.

According to the <Notice on Organizing the Solicitation of Provincial Industrial Development Fund Projects in 2019> from the Sichuan Provincial Economic and Information Commission, Chengdu SEI Optical Fiber Co., Ltd., a subsidiary of the Company, received RMB1.008 million of provincial industrial development funds for technological transformation in 2019, and the amount of other income for the period of January 1 to June 30 2026 was RMB50,400.00.

Pursuant to the Notice on Issuing the Second Batch of Special Provincial Financial Funds for R&D Platform Construction of Industrial Enterprises above Designated Size in 2025 (Cai Chan Fa No. 141) issued by Chengdu Municipal Finance Bureau and Chengdu Municipal Bureau of Economy and Information Technology, the Company received a special fund of RMB1,790,000.00 for R&D platform construction in 2026, of which RMB149,500.56 was recognized in other income for the first half of 2026.

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

26. 股本 26. Share capital

項目	Items	期初數 Opening balance	本期增減變動（減少以「-」表示） Movements 發行新股 Issue of new shares	送股 Bonus shares	公積金轉股 Conversion of reserve to shares	其他 Others	小計 Subtotal	期末數 Closing balance
非流通股份	Non-tradable shares	240,000,000.00						240,000,000.00
境內法人持股	Held by domestic legal persons	240,000,000.00						240,000,000.00
流通股份	Outstanding shares	160,000,000.00						160,000,000.00
H股	H shares	160,000,000.00						160,000,000.00
合計	Total	400,000,000.00						400,000,000.00

27. 資本公積 27. Capital reserve

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
資本溢價（股本溢價）	Share premium	282,951,088.27			282,951,088.27
其他資本公積	Other capital reserve	92,655,311.51			92,655,311.51
合計	Total	375,606,399.78			375,606,399.78

28. 專項儲備 28. Special reserve

(1) 明細情況 (1) Details

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
安全生產費	Work safety fund	658,391.11	1,186,118.70	678,613.84	1,165,895.97
合計	Total	658,391.11	1,186,118.70	678,613.84	1,165,895.97

(2) 其他說明

公司按照《企業安全生產費用提取和使用管理辦法》（財資〔2022〕136號）的規定，以上一年度營業收入為依據，按照規定標準計算提取安全生產費用。

(2) Other remarks

The Company shall calculate the work safety expenses based on the operating income of the previous year in accordance with the provisions of the Administrative Measures for the Withdrawal and Use of Enterprise Work Safety Expenses (Cai Zi [2022] No. 136).

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（一）合併資產負債表項目註釋（續） (I) Notes to items of the consolidated balance sheet *(Continued)*

29. 盈餘公積 *29. Surplus reserve*

項目	Items	期初數 Opening balance	本期增加 Increase	本期減少 Decrease	期末數 Closing balance
法定盈餘公積	Statutory surplus reserve	1,114,348.46			**1,114,348.46**
合計	Total	1,114,348.46			**1,114,348.46**

30. 未分配利潤 *30. Undistributed profit*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
調整前上期末未分配利潤	Balance before adjustment at the end of preceding period	**4,003,849.38**	–272,912,958.36
調整期初未分配利潤合計數（調增+，調減 —）	Add: Increase due to adjustment (or less: decrease)		
調整後期初未分配利潤	Opening balance after adjustment	**4,003,849.38**	–272,912,958.36
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	**40,972,482.78**	2,982,510.29
其他調整因素	Other adjustment factors		275,048,645.91
減：提取法定盈餘公積	Less: Appropriation of statutory surplus reserve		1,114,348.46
期末未分配利潤	Closing balance	**44,976,332.16**	4,003,849.38

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（二）合併利潤表項目註釋 (II) Notes to items of the consolidated income statement

1. 營業收入／營業成本 *1. Operating revenue/Operating cost*

(1) 明細情況 *(1) Details*

項目	Items	本期數 Current period cumulative 收入 Revenue	成本 Cost	上年同期數 Preceding period comparative 收入 Revenue	成本 Cost
主營業務收入	Main operations	300,928,050.75	188,702,226.30	119,700,667.17	106,727,752.71
其他業務收入	Other operations	18,338,217.09	4,078,270.93	23,029,358.61	7,916,722.37
合計	Total	319,266,267.84	192,780,497.23	142,730,025.78	114,644,475.08
其中：與客戶之間的合同產生的收入	Including: Revenue from contracts with customers	301,293,675.98	190,535,405.86	128,305,791.12	112,199,512.52

(2) 收入分解信息 *(2) Breakdown of revenue*

1) 與客戶之間的合同產生的收入按商品或服務類型分解 1) Breakdown of revenue from contracts with customers by goods or services

項目	Items	本期數 Current period cumulative 收入 Revenue	成本 Cost	上年同期數 Preceding period comparative 收入 Revenue	成本 Cost
電纜組件產品	Products related to cable assemblies	28,445,412.64	26,581,847.89	29,101,033.25	22,199,298.55
光通信產品（光纖及光產品）	Optical communication products (optical fibers and optical products)	252,465,330.94	141,506,181.38	79,294,330.31	70,810,107.57
軌道和其他工業電纜相關產品	Railway and other industrial cable-related products	20,382,932.40	22,447,376.59	13,212,815.26	14,777,687.85
園區運營	Park operations			6,697,612.30	4,412,418.55
小計	Subtotal	301,293,675.98	190,535,405.86	128,305,791.12	112,199,512.52

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（二）合併利潤表項目註釋（續） (II) Notes to items of the consolidated income statement *(Continued)*

1. 營業收入／營業成本（續） Operating revenue/Operating cost (Continued)

(2) 收入分解信息（續） Breakdown of revenue (Continued)

2) 與客戶之間的合同產生的收入按商品或服務轉讓時間分解 Breakdown of revenue from contracts with customers by time of transferring goods or rendering services

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
在某一時點確認收入	Recognized at a point in time	**301,293,675.98**	128,305,791.12
小計	Subtotal	**301,293,675.98**	128,305,791.12

2. 稅金及附加 Taxes and surcharges

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
房產稅	Housing property tax	**2,275,103.46**	2,426,981.05
土地使用稅	Land use tax	**1,198,082.30**	1,198,082.30
城市維護建設稅	Urban maintenance and construction tax	**879,930.23**	64,628.94
教育費附加	Education surcharge	**377,112.97**	27,698.14
地方教育費附加	Local education surcharge	**251,408.65**	18,465.40
印花稅	Stamp duty	**208,735.27**	94,691.06
車船稅	Vehicle and vessel use tax	**1,560.00**	3,540.00
環境保護稅	Environmental protection tax	**38.96**	56.51
合計	Total	**5,191,971.84**	3,834,143.40

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（二）合併利潤表項目註釋（續） (II) Notes to items of the consolidated income statement *(Continued)*

3. *銷售費用* 3. *Selling expenses*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salaries	**4,939,726.13**	2,337,282.45
折舊費	Depreciation	**182,390.56**	167,893.38
辦公及差旅費	Office and traveling expenses	**164,568.76**	388,925.42
業務經費	Operating expenses	**144,301.41**	91,050.96
其他	Others	**296,684.15**	333,909.75
合計	Total	**5,727,671.01**	3,319,061.96

4. *管理費用* 4. *Administrative expenses*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salaries	**12,418,384.35**	8,659,634.72
物業管理費	Property management fees	**2,728,950.72**	1,931,370.89
折舊與攤銷	Depreciation and amortization	**2,278,058.88**	2,508,603.59
中介機構費	Agency fee	**1,346,447.78**	1,830,678.34
修理費	Repairs and maintenance	**627,318.20**	1,096,320.78
辦公及差旅費	Office and traveling fee	**241,564.07**	421,064.54
水電費	Utilities expense	**21,558.94**	
業務招待費	Business hospitality	**20,167.84**	10,366.92
殘疾人保障金	Disability security fund contribution		170,000.00
其他	Others	**2,264,132.75**	1,478,479.67
合計	Total	**21,946,583.53**	18,106,519.45

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（二）合併利潤表項目註釋（續） (II) Notes to items of the consolidated income statement *(Continued)*

5. *研發費用* 5. *R&D expenses*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salary	**4,835,741.31**	3,560,356.62
材料費用	Materials	**636,400.69**	997,653.10
固定資產折舊	Depreciation of fixed assets	**528,139.49**	638,148.76
測試化驗及加工費	Testing, laboratory and processing fees	**54,471.70**	992,896.24
差旅費	Travel expenses	**36,482.22**	24,218.70
租賃費	Lease expenses	**24,690.27**	
動力費用	Utility expenses		24,565.05
服務費	Service fees		4,619.47
其他	Others	**92,730.43**	154,478.39
合計	Total	**6,208,656.11**	6,396,936.33

6. *財務費用* 6. *Financial expenses*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
利息支出	Interest expenditures		22,068.83
利息收入	Interest income	**–1,047,758.57**	–3,761,203.06
匯兑損益	Gains & losses on foreign exchange	**233,863.12**	79,431.65
銀行手續費	Bank charges	**35,319.32**	20,013.40
合計	Total	**–778,576.13**	–3,639,689.18

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（二）合併利潤表項目註釋（續） (II) Notes to items of the consolidated income statement *(Continued)*

7. *其他收益* 7. *Other income*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性損益的金額 Amount included in non-recurring profit or loss
與資產相關的政府補助	Government grants related to assets	**1,460,350.26**	1,310,849.70	1,460,350.26
與收益相關的政府補助	Government grants related to income	**142,772.05**	85,939.90	142,772.05
代扣個人所得稅手續費返還	Refund of handling fees for withholding individual income tax	**15,882.01**	31,988.57	
合計	Total	**1,619,004.32**	1,428,778.17	1,603,122.31

8. *投資收益* 8. *Investment income*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
權益法核算的長期股權投資收益	Investment income from long-term equity investments under equity method		–185,204.09
債務重組產生的投資收益	Investment income from debt restructuring		–11,613.00
合計	Total		–196,817.09

9. *信用減值損失* 9. *Credit impairment loss*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
壞賬損失	Bad debts	**–5,322,929.91**	–874,651.45
合計	Total	**–5,322,929.91**	–874,651.45

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（二）合併利潤表項目註釋（續） (II) Notes to items of the consolidated income statement *(Continued)*

10. 資產減值損失 10. Assets impairment loss

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
存貨跌價損失	Inventory write-down loss	–3,780,000.03	
合計	Total	–3,780,000.03	

11. 營業外收入 11. Non-operating revenue

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative	計入本期非經常性損益的金額 Amount included in non-recurring profit or loss
其他	Others	17,618.12	586,668.46	17,618.12
合計	Total	17,618.12	586,668.46	17,618.12

12. 所得稅費用 12. Income tax expenses

(1) 明細情況 (1) Details

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
當期所得稅費用	Current period income tax expenses		1,533.32
合計	Total		1,533.32

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（二）合併利潤表項目註釋（續） (II) Notes to items of the consolidated income statement *(Continued)*

12. 所得稅費用（續） 12. Income tax expenses (Continued)

(2) 會計利潤與所得稅費用調整過程 (2) Reconciliation of accounting profit to income tax expenses

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
利潤總額	Profit before tax	**80,723,156.75**	1,012,556.83
按母公司適用稅率計算的所得稅費用	Income tax expenses based on tax rate applicable to the parent company	**20,180,789.19**	253,139.21
子公司適用不同稅率的影響	Effect of different tax rate applicable to subsidiaries	**–9,937,668.49**	–147,529.16
調整以前期間所得稅的影響	Effect of prior income tax reconciliation		1,533.32
非應稅收入的影響	Effect of non-taxable income		46,301.02
不可抵扣的成本、費用和損失的影響	Effect of non-deductible costs, expenses and losses	**16,893.60**	5,307.19
使用前期未確認遞延所得稅資產的可抵扣虧損的影響	Effect of utilization of deductible losses not previously recognized as deferred tax assets	**–11,844,138.27**	–273,083.27
本期未確認遞延所得稅資產的可抵扣暫時性差異或可抵扣虧損的影響	Effect of deducible temporary differences or deductible losses not recognized as deferred tax assets in the current period	**2,279,237.45**	840,849.19
稅法規定的額外可扣除費用（研究開發費加計扣除等）	Additional Tax-Deductible Expenses under Tax Law (e.g., Super-Deduction for R&D Expenditures)	**–695,113.48**	–724,984.18
所得稅費用	Income tax expenses		1,533.32

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（三）合併現金流量表項目註釋 (III) Notes to items of the consolidated cash flow statement

1. 收到或支付的投資活動有關的現金

1. Cash receipts or payments related to significant investing activities

(1) 購建固定資產、無形資產和其他長期資產支付的現金

(1) Cash payments for the acquisition of fixed assets, intangible assets and other long-term assets

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
固定資產、在建工程及長期待攤費用等	Fixed assets and construction in progress and long-term deferred expenses	4,801,173.19	9,099,257.81
合計	Total	4,801,173.19	9,099,257.81

2. 收到或支付的其他與經營活動有關的現金

2. Other cash receipts or payments related to operating activities

(1) 收到其他與經營活動有關的現金

(1) Other cash receipts related to operating activities

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
政府補助	Government grants	1,866,392.65	85,939.90
利息收入	Interest income	1,047,758.57	3,761,203.06
經營租賃收入	Cash received from operating rental fixed assets		3,739,636.36
收回的信用證及保函保證金	Refund of deposit for letters of credit and guarantees		699,930.97
其他	Others	21,576,105.43	2,474,274.30
合計	Total	24,490,256.65	10,760,984.59

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（三）合併現金流量表項目註釋（續） (III) Notes to items of the consolidated cash flow statement *(Continued)*

2. 收到或支付的其他與經營活動有關的現金（續） Other cash receipts or payments related to operating activities (Continued)

(2) 支付其他與經營活動有關的現金 Other cash payments related to operating activities

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
管理費用支出	Administrative expenses	**5,274,153.24**	7,615,360.50
銷售費用支出	Marketing expenses	**567,320.84**	491,516.55
研發費用支出	Research and development expenses		11,794.19
手續費	Service fee	**22,953.68**	20,013.40
其他	Others	**28,690,951.29**	13,771,276.44
合計	Total	**34,555,379.05**	21,909,961.08

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（三）合併現金流量表項目註釋（續） (III) Notes to items of the consolidated cash flow statement *(Continued)*

3. 現金流量表補充資料 *3. Supplementary information to the cash flow statement*

補充資料	Supplementary information	本期數 Current period cumulative	上年同期數 Preceding period comparative
(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	80,723,156.75	1,011,023.51
加：資產減值準備	Add: Provision for assets impairment	3,780,000.03	
信用減值準備	Provision for credit impairment	5,322,929.91	874,651.45
固定資產折舊、使用權資產折舊、油氣資產折耗、生產性生物資產折舊	Depreciation of fixed assets, right-of-use assets, oil and gas assets, productive biological assets	8,499,957.13	8,468,751.41
無形資產攤銷	Amortization of intangible assets	503,608.32	503,608.32
長期待攤費用攤銷	Amortization of long-term prepayments	1,124,026.60	961,619.94
處置固定資產、無形資產和其他長期資產的損失（收益以「–」號填列）	Losses on disposal of fixed assets, intangible assets and other long-term assets (Less: gains)		
固定資產報廢損失（收益以「–」號填列）	Fixed assets retirement loss (Less: gains)		
公允價值變動損失（收益以「–」號填列）	Losses on changes in fair value (Less: gains)		
財務費用（收益以「–」號填列）	Financial expenses (Less: gains)		63,825.22
投資損失（收益以「–」號填列）	Investment losses (Less: gains)		196,817.09
遞延所得税資產減少（增加以「–」號填列）	Decrease of deferred tax assets (Less: increase)		
遞延所得税負債增加（減少以「–」號填列）	Increase of deferred tax liabilities (Less: decrease)		
存貨的減少（增加以「–」號填列）	Decrease of inventories (Less: increase)	–45,056,829.61	–41,525,857.83
經營性應收項目的減少（增加以「–」號填列）	Decrease of operating receivables (Less: increase)	125,268,892.02	5,535,191.45
經營性應付項目的增加（減少以「–」號填列）	Increase of operating payables (Less: decrease)	64,127,490.07	27,531,139.10
其他	Others	507,504.86	557,905.06
經營活動產生的現金流量淨額	Net cash flows from operating activities	244,800,736.08	4,178,674.72

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（三）合併現金流量表項目註釋（續） (III) Notes to items of the consolidated cash flow statement *(Continued)*

3. 現金流量表補充資料（續） *3. Supplementary information to the cash flow statement (Continued)*

補充資料	Supplementary information	本期數 Current period cumulative	上年同期數 Preceding period comparative
(2) 現金及現金等價物淨變動情況：	(2) Net changes in cash and cash equivalents:		
現金的期末餘額	Cash at the end of the period	**606,026,697.91**	431,796,032.36
減：現金的期初餘額	Less: Cash at the beginning of the period	**371,427,135.02**	440,790,899.45
加：現金等價物的期末餘額	Add: Cash equivalents at the end of the period		
減：現金等價物的期初餘額	Less: Cash equivalents at the beginning of the period		
現金及現金等價物淨增加額	Net increase of cash and cash equivalents	**234,599,562.89**	–8,994,867.09

4. 現金和現金等價物的構成 *4. Composition of cash and cash equivalents*

項目	Items	期末數 Closing balance	上年年末數 Opening balance
(1) 現金	(1) Cash	**606,026,697.91**	431,796,032.36
其中：庫存現金	Including: Cash on hand		
可隨時用於支付的銀行存款	Cash in bank on demand for payment	**606,026,697.91**	431,796,032.36
(2) 現金等價物	(2) Cash equivalents		
其中：三個月內到期的債券投資	Including: Bond investments maturing within three months		
(3) 期末現金及現金等價物餘額	(3) Cash and cash equivalents at the end of the period	**606,026,697.91**	431,796,032.36
其中：母公司或集團內子公司使用受限制的現金及現金等價物	Including: Cash and cash equivalents of parent company or subsidiaries with use restrictions		

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（四）其他 (IV) Others

1. 外幣貨幣性項目 1. Monetary items in foreign currencies

項目	Items	期末外幣餘額 Closing balance in foreign currencies	折算匯率 Exchange rate	期末折算成人民幣餘額 RMB equivalent at the end of the period
貨幣資金	Cash and bank balances			43,182,072.95
其中：美元	Including: USD	6,340,141.97	6.8109	43,182,072.95
應收賬款	Accounts receivable			2,306,770.10
其中：美元	Including: USD	338,688.00	6.8109	2,306,770.10

2. 租賃 2. Leases

(1) 公司作為承租人 (1) The Company as the lessee

1) 公司對短期租賃和低價值資產租賃的會計政策詳見本財務報表附註三(二十七)之說明。計入當期損益的短期租賃費用金額如下：

1) Please refer to section III (XXVII) of notes to the financial statements for details on the Company's accounting policies on short-term leases and leases for which the underlying asset is of low value. The amounts of short-term leases included into profit or loss are as follows:

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
短期租賃費用	Expense relating to short-term leases	**167,097.21**	1,108,056.55
合計	Total	**167,097.21**	1,108,056.55

2) 與租賃相關的當期損益及現金流

2) Profit or loss and cash flows related to leases

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
與租賃相關的總現金流出	Total cash outflows related to leases	**131,438.07**	1,081,331.38

五、合併財務報表項目註釋（續） V. NOTES TO ITEMS OF CONSOLIDATED FINANCIAL STATEMENTS *(Continued)*

（四）其他（續） (IV) Others *(Continued)*

2. 租賃（續） 2. Leases (Continued)

(2) 公司作為出租人 (2) The Company as the lessor

1) 經營租賃 1) Operating lease

① 租賃收入 ① Lease income

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
租賃收入	Lease income	**17,946,043.19**	14,424,234.66
其中：未納入租賃收款額計量的可變租賃付款額相關收入	Including: Income relating to variable lease payments not included in the measurement of the lease liabilities	**17,946,043.19**	14,424,234.66

② 經營租賃資產 ② Assets leased out under operating leases

項目	Items	期末數 Closing balance	上年年末數 Opening balance
投資性房地產	Investment property	**143,695,475.11**	143,695,475.11
小計	Subtotal	**143,695,475.11**	143,695,475.11

③ 根據與承租人簽訂的租賃合同，不可撤銷租賃未來將收到的未折現租賃收款額 ③ Undiscounted lease payments to be received arising from non-cancellable leases based on the lease contract signed with lessee

剩餘期限	Remaining years	期末數 Closing balance	上年年末數 Opening balance
1年以內	Within 1 year	**27,867,598.46**	22,106,296.88
1–2年	1-2 years	**16,575,965.91**	13,815,156.56
2–3年	2-3 years	**11,028,936.33**	8,665,163.08
3–4年	3-4 years	**7,012,953.44**	4,343,065.88
4–5年	4-5 years	**4,129,912.79**	964,279.52
合計	Total	**66,615,366.93**	49,893,961.92

六、研發支出 VI. R&D COSTS

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salary	**4,835,741.31**	3,560,356.62
材料費用	Materials	**636,400.69**	997,653.10
固定資產折舊	Depreciation of fixed assets	**528,139.49**	638,148.76
測試化驗及加工費	Testing, laboratory and processing fees	**54,471.70**	992,896.24
差旅費	Travel expenses	**36,482.22**	24,218.70
租賃費	Lease expenses	**24,690.27**	
動力費用	Utility expenses		24,565.05
服務費	Service fees		4,619.47
其他	Others	**92,730.43**	154,478.39
合計	Total	**6,208,656.11**	6,396,936.33
其中：費用化研發支出	Including: R&D costs to be expensed	**6,208,656.11**	6,396,936.33

七、在其他主體中的權益 VII. INTEREST IN OTHER ENTITIES

（一）企業集團的構成 (I) Composition of the consolidation scope

1. *公司將成都中住光纖有限公司公司等2家子公司納入合併財務報表範圍。*

1. *The Company has brought 2 subsidiaries including Chengdu SEI Optical Fiber Co., Ltd. into the consolidation scope.*

2. *子公司基本情況*

2. *Basic information of significant subsidiaries*

子公司名稱 Subsidiaries	註冊資本 Registered capital	主要經營地及註冊地 Main operating place and place of registration	業務性質 Business nature	持股比例(%) Holding proportion (%) 直接 Direct	間接 Indirect	取得方式 Acquisition method
成都中住光纖有限公司 Chengdu SEI Optical Fiber Co., Ltd.	1,700萬美元 17 million USD	成都 Chengdu	製造業 Manufacturing	60.00		非同一控制下企業合併 Business combination not under common control
成都普天新材料有限公司 Chengdu PUTIAN New Material Co., Ltd.	5,982.00萬元 59.82 million RMB	成都 Chengdu	製造業 Manufacturing	100.00		非同一控制下企業合併 Business combination not under common control

七、在其他主體中的權益（續） VII. INTEREST IN OTHER ENTITIES *(Continued)*

（二）重要的非全資子公司 (II) Significant not wholly-owned subsidiaries

1. 明細情況 1. Details

子公司名稱	Subsidiaries	少數股東持股比例(%) Holding proportion of non-controlling shareholders (%)	本期歸屬於少數股東的損益 Non-controlling shareholders' profit or loss	本期向少數股東宣告分派的股利 Dividend declared to non-controlling shareholders	期末少數股東權益餘額 Closing balance of non-controlling interest
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	40.00	39,750,673.97		123,721,777.57

2. 重要非全資子公司的主要財務信息 2. Main financial information of significant not wholly-owned subsidiaries

(1) 資產和負債情況 (1) Assets and liabilities

		期末數 Closing balance					
子公司名稱	Subsidiaries	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
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	373,314,862.33	32,547,944.46	405,862,806.79	95,920,362.79	638,000.00	96,558,362.79

		上年年末數 Opening balance					
子公司名稱	Subsidiaries	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
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	209,675,114.39	34,997,487.31	244,672,601.70	34,244,469.52	733,700.00	34,978,169.52

七、在其他主體中的權益（續） VII. INTEREST IN OTHER ENTITIES *(Continued)*

（二）重要的非全資子公司（續） (II) Significant not wholly-owned subsidiaries *(Continued)*

2. 重要非全資子公司的主要財務信息（續） 2. Main financial information of significant not wholly-owned subsidiaries (Continued)

(2) 損益和現金流量情況 (2) Profit or loss and cash flows

子公司名稱	Subsidiaries	本期數 Current period cumulative 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
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	252,324,234.23	99,376,684.92	99,376,684.92	135,369,932.68

子公司名稱	Subsidiaries	上年同期數 Preceding period comparative 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
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	79,143,826.67	1,475,291.57	1,475,291.57	8,893,851.94

八、政府補助 VIII. GOVERNMENT GRANTS

（一）本期新增的政府補助情況 (I) Government grants increased in the current period

項目	Items	本期新增補助金額 Amount
與資產相關的政府補助	Government grants related to assets	1,790,000.00
其中：計入遞延收益	Including: Included into deferred income	1,790,000.00
與收益相關的政府補助	Government grants related to income	142,772.05
其中：計入其他收益	Including: Included into other income	142,772.05
合計	Total	1,932,772.05

八、政府補助（續） VIII. GOVERNMENT GRANTS *(Continued)*

（二）涉及政府補助的負債項目 (II) Liabilities related to government grants

財務報表列報項目 Presented under	期初數 Opening balance	本期新增補助金額 Increase	本期計入其他收益金額 Amount included into other income	本期計入營業外收入金額 Amount included into non-operating revenue
遞延收益 Deferred income	39,908,668.60	1,790,000.00	1,460,350.26	
小計 Subtotal	39,908,668.60	1,790,000.00	1,460,350.26	

財務報表列報項目 Presented under	本期沖減成本費用金額 Amount offsetting expenses	本期沖減資產金額 Amount offsetting assets	其他變動 Other changes	期末數 Closing balance	與資產／收益相關 Related to assets/income
遞延收益 Deferred income				40,238,318.34	與資產相關 Related to assets
小計 Subtotal				40,238,318.34	

（三）計入當期損益的政府補助金額 ((III) Government grants included into profit or loss

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
計入其他收益的政府補助金額	Government grants included into other income	1,603,122.31	1,396,789.60
合計	Total	1,603,122.31	1,396,789.60

九、與金融工具相關的風險

本公司從事風險管理的目標是在風險和收益之間取得平衡，將風險對本公司經營業績的負面影響降至最低水平，使股東和其他權益投資者的利益最大化。基於該風險管理目標，本公司風險管理的基本策略是確認和分析本公司面臨的各種風險，建立適當的風險承受底線和進行風險管理，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內。

本公司在日常活動中面臨各種與金融工具相關的風險，主要包括信用風險、流動性風險及市場風險。管理層已審議並批准管理這些風險的政策，概括如下。

（一）信用風險

信用風險，是指金融工具的一方不能履行義務，造成另一方發生財務損失的風險。

1. 信用風險管理實務

(1) 信用風險的評價方法

公司在每個資產負債表日評估相關金融工具的信用風險自初始確認後是否已顯著增加。在確定信用風險自初始確認後是否顯著增加時，公司考慮在無須付出不必要的額外成本或努力即可獲得合理且有依據的信息，包括基於歷史數據的定性和定量分析、外部信用風險評級以及前瞻性信息。公司以單項金融工具或者具有相似信用風險特徵的金融工具組合為基礎，通過比較金融工具在資產負債表日發生違約的風險與在初始確認日發生違約的風險，以確定金融工具預計存續期內發生違約風險的變化情況。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS

In risk management, the Company aims to seek the appropriate balance between the risks and benefits from its use of financial instruments and to mitigate the adverse effects that the risks of financial instruments have on the Company's financial performance, so as to maximize the profits of shareholders and other equity investors. Based on such risk management objectives, the Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits on a timely and reliable basis.

The Company has exposure to the following risks from its use of financial instruments, which mainly include: credit risk, liquidity risk, and market risk. The Management has deliberated and approved policies concerning such risks, and details are:

(I) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

1. Credit risk management practice

(1) Evaluation method of credit risk

At each balance sheet date, the Company assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When assessing whether the credit risk has increased significantly since initial recognition, the Company takes into account reasonable and supportable information, which is available without undue cost or effort, including qualitative and quantitative analysis based on historical data, external credit risk rating, and forward-looking information. The Company determines the changes in default risk of financial instruments during the estimated lifetime through comparison of the default risk at the balance sheet date and the initial recognition date, on an individual basis or a collective basis.

九、與金融工具相關的風險（續）

（一）信用風險（續）

1. *信用風險管理實務（續）*

(1) 信用風險的評價方法（續）

當觸發以下一個或多個定量、定性標準時，公司認為金融工具的信用風險已發生顯著增加：

1) 定量標準主要為資產負債表日剩餘存續期違約概率較初始確認時上升超過一定比例；

2) 定性標準主要為債務人經營或財務情況出現重大不利變化、現存的或預期的技術、市場、經濟或法律環境變化並將對債務人對公司的還款能力產生重大不利影響等。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS *(Continued)*

(I) Credit risk *(Continued)*

1. *Credit risk management practice (Continued)*

(1) Evaluation method of credit risk (Continued)

The Company considers the credit risk on a financial instrument has increased significantly when one or more of the following qualitative and quantitative standards are met:

1) Quantitative standard mainly relates to the scenario in which, at the balance sheet date, the probability of default in the remaining lifetime has risen by more than a certain percentage compared with the initial recognition;

2) Qualitative standard mainly relates to significant adverse changes in the debtor's operation or financial position, present or expected changes in technology, market, economy or legal environment that will have significant adverse impact on the debtor's repayment ability;

九、與金融工具相關的風險（續）

（一）信用風險（續）

1. *信用風險管理實務（續）*

(2) *違約和已發生信用減值資產的定義*

當金融工具符合以下一項或多項條件時，公司將該金融資產界定為已發生違約，其標準與已發生信用減值的定義一致：

1) 債務人發生重大財務困難；

2) 債務人違反合同中對債務人的約束條款；

3) 債務人很可能破產或進行其他財務重組；

4) 債權人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。

2. *預期信用損失的計量*

預期信用損失計量的關鍵參數包括違約概率、違約損失率和違約風險敞口。公司考慮歷史統計數據（如交易對手評級、擔保方式及抵質押物類別、還款方式等）的定量分析及前瞻性信息，建立違約概率、違約損失率及違約風險敞口模型。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS *(Continued)*

(I) Credit risk *(Continued)*

1. *Credit risk management practice (Continued)*

(2) *Definition of default and credit-impaired assets*

A financial instrument is defined as defaulted when one or more following events have occurred, of which the standard is consistent with that for credit-impairment:

1) significant financial difficulty of the debtor;

2) a breach of binding clause of contract;

3) it is very likely that the debtor will enter bankruptcy or other financial reorganization;

4) the creditor of the debtor, for economic or contractual reasons relating to the debtor's financial difficulty, having granted to the debtor a concession(s) that the creditor would not otherwise consider.

2. *Measurement of expected credit losses*

The key factors in the measurement of expected credit loss include the probability of default, loss given default, and exposure to default risk. The Company develops a model of the probability of default, loss given default, and exposure to default risk on the basis of quantitative analysis of historical data (e.g., counterparty rating, guarantee measures and collateral type, payment method, etc.) and forward-looking information.

九、與金融工具相關的風險（續）

（一）信用風險（續）

3. 金融工具損失準備期初餘額與期末餘額調節表詳見本財務報表附註五（一）2、五（一）3、五（一）4及五（一）6之説明。

4. *信用風險敞口及信用風險集中度*
本公司的信用風險主要來自貨幣資金和應收款項。為控制上述相關風險，本公司分別採取了以下措施。

(1) *貨幣資金*
本公司將銀行存款和其他貨幣資金存放於信用評級較高的金融機構，故其信用風險較低。

(2) *應收款項*
本公司定期對採用信用方式交易的客戶進行信用評估。根據信用評估結果，本公司選擇與經認可的且信用良好的客戶進行交易，並對其應收款項餘額進行監控，以確保本公司不會面臨重大壞賬風險。

由於本公司的應收賬款風險點分佈於多個合作方和多個客戶，截至2026年6月30日，本公司應收賬款的49.66%（2025年12月31日：39.76%）源於餘額前五名客戶，本公司不存在重大的信用集中風險。

本公司所承受的最大信用風險敞口為資產負債表中每項金融資產的賬面價值。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS *(Continued)*

(I) Credit risk *(Continued)*

3. Please refer to section V (I) 2, 3, 4 and 6 of notes to the financial statements for details on the reconciliation table of opening balance and closing balance of loss allowances of financial instrument.

4. *Exposure to credit risk and concentration of credit risk*
The Company's credit risk is primarily attributable to cash and bank balances and receivables. In order to control such risks, the Company has taken the following measures:

(1) *Cash and bank balances*
The Company deposits its bank balances and other cash and bank balances in financial institutions with relatively high credit levels, hence, its credit risk is relatively low.

(2) *Receivables*
The Company performs credit assessment on customers using credit settlement on a regular basis. The Company selects credible and well-reputed customers based on credit assessment result, and conducts ongoing monitoring on balance of receivables, to avoid significant risks in bad debts.

As the Company's credit risks fall into several business partners and customers, as of June 30, 2026, 49.66% (December 31, 2025: 39.76%) of the total accounts receivable and contract assets was due from the five largest customers of the Company. The Company has no significant central credit risk.

The maximum amount of exposure to credit risk of the Company is the carrying amount of each financial asset at the balance sheet.

九、與金融工具相關的風險（續）

（二）流動性風險

流動性風險，是指本公司在履行以交付現金或其他金融資產的方式結算的義務時發生資金短缺的風險。流動性風險可能源於無法儘快以公允價值售出金融資產；或者源於對方無法償還其合同債務；或者源於提前到期的債務；或者源於無法產生預期的現金流量。

為控制該項風險，本公司運用票據結算、銀行借款等多種融資手段，並採取長、短期融資方式適當結合，優化融資結構的方法，保持融資持續性與靈活性之間的平衡。本公司已從多家商業銀行取得銀行授信額度以滿足營運資金需求和資本開支。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS *(Continued)*

(II) Liquidity risk

Liquidity risk is the risk that the Company may encounter deficiency of funds in meeting obligations associated with cash or other financial assets settlement, which is possibly attributable to failure in selling financial assets at fair value on a timely basis, or failure in collecting liabilities from counterparties of contracts, or early redemption of debts, or failure in achieving estimated cash flows.

In order to control such risk, the Company utilizes financing tools such as notes settlement, bank borrowings, etc. and adopts long-term and short-term financing methods to optimize financing structures, and finally maintains a balance between financing sustainability and flexibility. The Company has obtained credit limit from several commercial banks to meet working capital requirements and expenditures.

金融負債按剩餘到期日分類

Financial liabilities classified based on remaining time period till maturity

項目	Items	賬面價值 Carrying amount	未折現合同金額 Contract amount not yet discounted	期末數 Closing balance 1年以內 Within 1 year	1-3年 1-3 years	3年以上 Over 3 years
應付賬款	Accounts payable	**102,639,848.34**	**102,639,848.34**	**102,639,848.34**		
其他應付款	Other payables	**16,486,249.68**	**16,486,249.68**	**16,486,249.68**		
小計	Subtotal	**119,126,098.02**	**119,126,098.02**	**119,126,098.02**		

項目	Items	賬面價值 Carrying amount	未折現合同金額 Contract amount not yet discounted	上年年末數 Opening balance 1年以內 Within 1 year	1-3年 1-3 years	3年以上 Over 3 years
應付賬款	Accounts payable	76,644,185.54	76,644,185.54	76,644,185.54		
其他應付款	Other payables	21,671,062.05	21,671,062.05	21,671,062.05		
小計	Subtotal	98,315,247.59	98,315,247.59	98,315,247.59		

九、與金融工具相關的風險(續)

(三) 市場風險

市場風險，是指金融工具的公允價值或未來現金流量因市場價格變動而發生波動的風險。市場風險主要包括利率風險和外匯風險。

1. *利率風險*

   利率風險，是指金融工具的公允價值或未來現金流量因市場利率變動而發生波動的風險。固定利率的帶息金融工具使本公司面臨公允價值利率風險，浮動利率的帶息金融工具使本公司面臨現金流量利率風險。本公司根據市場環境來決定固定利率與浮動利率金融工具的比例，並通過定期審閱與監控維持適當的金融工具組合。

2. *外匯風險*

   外匯風險，是指金融工具的公允價值或未來現金流量因外匯匯率變動而發生波動的風險。本公司面臨的匯率變動的風險主要與本公司外幣貨幣性資產和負債有關。對於外幣資產和負債，如果出現短期的失衡情況，本公司會在必要時按市場匯率買賣外幣，以確保將淨風險敞口維持在可接受的水平。

   本公司期末外幣貨幣性資產和負債情況詳見本財務報表附註五(四)1之説明。

IX. RISKS RELATED TO FINANCIAL INSTRUMENTS *(Continued)*

(III) Market risk

Market risk is the risk that the Company may encounter fluctuation in fair value or future cash flows of financial instruments due to changes in market price. Market risk mainly includes interest risk and foreign currency risk.

1. *Interest risk*

   Interest risk is the risk that an enterprise may encounter fluctuation in fair value or future cash flows of financial instruments due to changes in market interest rates. The Company's fair value interest risks arise from fixed-rate financial instruments, while the cash flow interest risks arise from floating-rate financial instruments. The Company determines the proportion of fixed-rate financial instruments and floating-rate financial instruments based on the market environment, and maintains a proper financial instruments portfolio through regular review and monitoring.

2. *Foreign currency risk*

   Foreign currency risk is the risk arising from changes in fair value or future cash flows of financial instrument resulted from changes in exchange rate. The Company's foreign currency risk relates mainly to foreign currency monetary assets and liabilities. When short-term imbalance occurred to foreign currency assets and liabilities, the Company may trade foreign currency at market exchange rate when necessary, in order to maintain the net risk exposure within an acceptable level.

   Please refer to section V (IV) 1 of notes to the financial statements for details on foreign currency financial assets and liabilities at the balance sheet date.

十、公允價值的披露 X. FAIR VALUE DISCLOSURE

（一）以公允價值計量的資產和負債的期末公允價值明細情況 (I) Details of fair value of assets and liabilities at fair value at the balance sheet date

項目	Items	期末公允價值 Fair value as at the balance sheet date 第一層次公允價值計量 Level 1 fair value measurement	第二層次公允價值計量 Level 2 fair value measurement	第三層次公允價值計量 Level 3 fair value measurement	合計 Total
持續的公允價值計量	Recurring fair value measurement			59,567,044.00	59,567,044.00
1. 應收款項融資	1. Receivables financing			31,711,706.15	31,711,706.15
2. 其他權益工具投資	2. Other equity instrument investments			27,855,337.85	27,855,337.85
持續以公允價值計量的資產總額	Total assets at recurring fair value measurement			59,567,044.00	59,567,044.00

（二）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 (II) Qualitative and quantitative information of valuation technique(s) and key input(s) for level 3 fair value at recurring and non-recurring fair value measurement

本公司持有的第三層次公允價值計量的應收款項融資為應收銀行承兑匯票，其信用風險較小且剩餘期限較短，本公司以其票面餘額確定其公允價值。

The receivables financing measured at level 3 fair value held by the Company refers to bank acceptance receivable. Given the low credit risk and short remaining term, the Company determines their fair value based on the par value.

本公司持有的第三層次公允價值計量的其他權益工具投資為非上市公司股權。對於非上市的權益工具投資，對於被投資企業經營環境和經營情況、財務狀況未發生重大變化的，本公司以投資成本作為公允價值的合理估計進行計量。

The other equity instrument investments measured at level 3 fair value held by the Company refer to equity of unlisted companies. For these unlisted equity instrument investments, For investees where there have been no significant changes in the business environment, operations, or financial condition, the Company uses the investment cost as a reasonable estimate of fair value.

十一、關聯方及關聯交易

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS

（一）關聯方情況

(I) Related party relationships

1. 本公司的母公司情況

1. Parent company

(1) 本公司的母公司

(1) Details

母公司名稱 Parent company	註冊地 Place of registration	業務性質 Business nature	註冊資本（萬元） Registered capital (wanyuan)	母公司對本公司的持股比例(%) Holding proportion over the Company (%)	母公司對本公司的表決權比例(%) Voting right proportion over the Company (%)
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	成都 Chengdu	計算機、通信和其他電子設備製造業 Manufacturing of computers, communications and other electronic equipment	3,000.00	34.00	34.00

(2) 本公司最終控制方是中國電子科技集團有限公司。

(2) The Company's ultimate controlling party is China Electronics Technology Group Corporation.

2. 本公司的子公司情況詳見本財務報表附註七之說明。

2. Please refer to section VII of notes to the financial statements for details on the Company's subsidiaries.

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（一）關聯方情況（續） (I) Related party relationships *(Continued)*

3. 本公司的其他關聯方情況 3. Other related parties of the Company

其他關聯方名稱 Related parties	其他關聯方與本公司關係 Relationships with the Company
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第二十六研究所 China Electronic Technology Group Corporation Twenty-sixth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第三十四研究所 China Electronic Technology Group Corporation Thirty-fourth Research Institute	同受最終控制人控制 Under common control
中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation fortieth Research Institute	同受最終控制人控制 Under common control
北京泰瑞特認證有限責任公司 Beijing TIRT Certification Co., Ltd.	同受最終控制人控制 Under common control
成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	同受最終控制人控制 Under common control
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	同受最終控制人控制 Under common control
中電科思儀科技股份有限公司 Ceyear Technologies Co., Ltd.	同受最終控制人控制 Under common control
中電科蓉威電子技術有限公司 CETC Rongwei Electronic Technology Co., Ltd.	同受最終控制人控制 Under common control
中電科計量檢測認證（北京）有限公司 China Electronics Technology Measurement and Testing Certification (Beijing) Co., Ltd.	同受最終控制人控制 Under common control
中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	同受最終控制人控制 Under common control
安徽博微聯控科技有限公司 Anhui Brainware Linkcon Technology Co., Ltd.	同受最終控制人控制 Under common control
安徽峰泰技術開發有限公司 Anhui Fengtai Technology Development Co., Ltd.	同受最終控制人控制 Under common control
安徽高創光電通信技術有限公司 Anhui Gaochuang Optoelectronic Communication Technology Co., Ltd.	同受最終控制人控制 Under common control
安徽萬瑞冷電科技有限公司 Anhui Vacree Technologies Co., Ltd.	同受最終控制人控制 Under common control

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（一）關聯方情況（續） (I) Related party relationships *(Continued)*

3. 本公司的其他關聯方情況（續） 3. Other related parties of the Company (Continued)

其他關聯方名稱 Related parties	其他關聯方與本公司關係 Relationships with the Company
安徽芯紀元科技有限公司 Anhui Xinjiyuan Technology Co., Ltd.	同受最終控制人控制 Under common control
安徽中電光達通信技術有限公司 Anhui Zhongdian Guangda Communication Technology Co., Ltd.	同受最終控制人控制 Under common control
博微太赫茲信息科技有限公司 Brainware Terahertz Information Technology Co., Ltd.	同受最終控制人控制 Under common control
合肥博微電氣科技有限公司 Hefei Brainware Ec-Technology Co., Ltd.	同受最終控制人控制 Under common control
合肥公共安全技術研究院 The Academy of Hefei Public Security Technology	同受最終控制人控制 Under common control
四創電子股份有限公司 Sun Create Electronics Co., Ltd.	同受最終控制人控制 Under common control
天地信息網絡研究院（安徽）有限公司 Institute of Space Integrated Ground Network (Anhui) Co., Ltd.	同受最終控制人控制 Under common control
安徽博微智能電氣有限公司 CETC Ecrieepower (Anhui) Co., Ltd.	同受最終控制人控制 Under common control
成都天奧電子股份有限公司 Chengdu Spaceon Electronics Co., Ltd.	同受最終控制人控制 Under common control
中國普天信息產業集團有限公司 China Putian Corporation Co., Ltd.	同受最終控制人控制 Under common control
中國普天信息產業股份有限公司 China Potevio Company Limited	同受最終控制人控制 Under common control
南京普天天紀樓宇智能有限公司 Nanjing Putian Telege Intelligent Building Co., Ltd.	同受最終控制人控制 Under common control
杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co., Ltd.	同受最終控制人控制 Under common control
住友電工貿易（深圳）有限公司	持有子公司5%以上股份股東的實際控制人控制的其他企業
Sumitomo Electric Trading (Shenzhen) Co., Ltd.	Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
Sumitomo Electric Asia Ltd.	持有子公司5%以上股份股東的實際控制人控制的其他企業
Sumitomo Electric Asia Ltd.	Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
富通光電技術（杭州）有限公司	持有子公司5%以上股份股東的實際控制人控制的其他企業

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（一）關聯方情況（續） (I) Related party relationships *(Continued)*

3. 本公司的其他關聯方情況（續） 3. Other related parties of the Company (Continued)

其他關聯方名稱 Related parties	其他關聯方與本公司關係 Relationships with the Company
Fortune Optoelectronics Technology (Hangzhou) Co., Ltd.	Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
銀湖光纖（天津）有限公司	持有子公司5%以上股份股東的實際控制人控制的其他企業
Yinhu Optical Fiber (Tianjin) Co., Ltd.	Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
住友重機械減速機（上海）有限公司	持有子公司5%以上股份股東的實際控制人控制的其他企業
Sumitomo Drive Technologies (Shanghai) Co., Ltd.	Entity controlled by ultimate controller of shareholder holding more than 5% of the Subsidiary's shares
日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	持有子公司5%以上股份股東 Shareholder holding more than 5% of the Subsidiary's shares

其他說明

2025年10月22日，日本住友電氣工業株式会社完成從富通光電技術（杭州）有限公司的全部股權退出，日本住友電氣工業株式会社不再對該主體施加重大影響，本公司與富通光電技術（杭州）有限公司的間接關聯關係自該日起正式終止。

2025年10月24日，日本住友電氣工業株式会社完成從銀湖光纖（天津）有限公司的全部股權退出，日本住友電氣工業株式会社不再對該主體施加重大影響，本公司與銀湖光纖（天津）有限公司的間接關聯關係自該日起正式終止。

Other explanatory notes

On 22 October 2025, Sumitomo Electric Industries, Ltd. completed the full equity withdrawal from Fortune Optoelectronics Technology (Hangzhou) Co., Ltd., whereafter Sumitomo Electric Industries, Ltd. ceased to exert significant influence over this entity, and the indirect related party relationship between the Company and Fortune Optoelectronics Technology (Hangzhou) Co., Ltd. formally terminated on that date.

On 24 October 2025, Sumitomo Electric Industries, Ltd. completed the full equity withdrawal from Yinhu Optical Fiber (Tianjin) Co., Ltd., whereafter Sumitomo Electric Industries, Ltd. ceased to exert significant influence over this entity, and the indirect related party relationship between the Company and Yinhu Optical Fiber (Tianjin) Co., Ltd. formally terminated on that date.

十一、關聯方及關聯交易(續)

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

(二) 關聯交易情況

(II) Related party transactions

1. *購銷商品、提供和接受勞務的關聯交易*

1. *Purchase and sale of goods, rendering and receiving of services*

(1) *採購商品和接受勞務的關聯交易*

(1) *Purchase of goods and receiving of services*

關聯方 Related parties	關聯交易內容 Content of transactions	本期數 Current period cumulative	上年同期數 Preceding period comparative
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	採購原材料 Purchase of raw material	**10,962,102.78**	
中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	採購原材料 Purchase of raw material	**2,201,892.56**	4,426,313.29
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	採購原材料 Purchase of raw material	**2,181,080.20**	1,991,191.70
日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	接受勞務 Receiving of services	**142,545.95**	78,097.05
Sumitomo Electric Asia Ltd. Sumitomo Electric Asia Ltd.	採購原材料 Purchase of raw materia	**108,354.10**	2,959,973.63
中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation fortieth Research Institute	採購原材料 Purchase of raw material	**63,480.53**	844,702.12
住友重機械減速機(上海)有限公司 Sumitomo Drive Technologies (Shanghai) Co., Ltd.	接受勞務 Receiving of services	**180.00**	
住友電工貿易(深圳)有限公司 Sumitomo Electric Trading (Shenzhen) Co., Ltd.	採購原材料 Purchase of raw materia		45,665,130.01
富通光電技術(杭州)有限公司 Fortune Optoelectronics Technology (Hangzhou) Co., Ltd.	採購原材料 Purchase of raw material		1,525,372.79
中電科思儀科技股份有限公司 Ceyear Technologies Co., Ltd.	採購固定資產 Purchase of equipment		825,663.71
合計 Total		**15,659,636.12**	58,316,444.30

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（二）關聯交易情況（續） (II) Related party transactions *(Continued)*

1. 購銷商品、提供和接受勞務的關聯交易（續） 1. Purchase and sale of goods, rendering and receiving of services (Continued)

(2) 出售商品和提供勞務的關聯交易 (2) Sale of goods and rendering of services

關聯方 Related parties	關聯交易內容 Content of transactions	本期數 Current period cumulative	上年同期數 Preceding period comparative
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	銷售組件 Sale of component	**28,248,440.07**	25,349,244.24
中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	銷售光纖 Sale of optical fibre	**321,132.74**	2,926.99
中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	銷售組件 Sale of component	**238,649.56**	
中國電子科技集團公司第二十六研究所 China Electronic Technology Group Corporation Twenty-sixth Research Institute	銷售光纖環 Sale of optical fibre	**139,380.53**	190,840.71
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	銷售水電 Sale of water and electricity	**56,751.60**	66,880.17
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	銷售組件 Sale of component	**46,784.96**	
中電科蓉威電子技術有限公司 CETC Rongwei Electronic Technology Co., Ltd.	銷售組件 Sale of component	**33,819.12**	1,004,828.17
成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	銷售水電 Sale of water and electricity	**20,934.91**	25,071.85
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	銷售水電 Sale of water and electricity	**12,753.30**	13,659.00
中電科計量檢測認證（北京）有限公司 China Electronics Technology Measurement and Testing Certification (Beijing) Co., Ltd.	銷售水電 Sale of water and electricity	**1,052.73**	631.65
中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	銷售水電 Sale of water and electricity	**158.93**	1,771.20
銀湖光纖（天津）有限公司 Yinhu Optical Fiber (Tianjin) Co., Ltd.	銷售紙箱等 Sales of cardboard boxes, etc.		406,222.12
合計 Total		**29,119,858.45**	27,062,076.10

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（二）關聯交易情況（續） (II) Related party transactions *(Continued)*

2. 關聯租賃情況 *2. Related party leases*

公司出租情況 *The Company as the lessor*

承租方名稱 Lessees	租賃資產種類 Types of assets leased	本期確認的租賃收入 Lease income for the current period	上年同期確認的租賃收入 Lease income for the preceding period
中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	房屋建築物 Leasing buildings	**1,061,373.45**	1,061,373.45
成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	房屋建築物 Leasing buildings	**626,350.40**	562,969.02
成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	房屋建築物 Leasing buildings	**374,896.58**	373,496.90
成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	房屋建築物 Leasing buildings	**38,577.60**	89,421.58
中電科計量檢測認證（北京）有限公司 China Electronics Technology Measurement and Testing Certification (Beijing) Co., Ltd.	房屋建築物 Leasing buildings	**44,335.47**	50,754.16
成都天奧電子股份有限公司 Chengdu Spaceon Electronics Co., Ltd.	房屋建築物 Leasing buildings	**116,160.00**	
安徽博微智能電氣有限公司 CETC Ecrieepower (Anhui) Co., Ltd.	房屋建築物 Leasing buildings	**15,446.70**	
中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	房屋建築物 Leasing buildings		71,678.50
安徽博微聯控科技有限公司 Anhui Brainware Linkcon Technology Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	
安徽峰泰技術開發有限公司 Anhui Fengtai Technology Development Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	
安徽高創光電通信技術有限公司 Anhui Gaochuang Optoelectronic Communication Technology Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	
安徽萬瑞冷電科技有限公司 Anhui Vacree Technologies Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	
安徽芯紀元科技有限公司 Anhui Xinjiyuan Technology Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（二）關聯交易情況（續） (II) Related party transactions *(Continued)*

2. 關聯租賃情況（續） 2. Related party leases (Continued)

公司出租情況（續） The Company as the lessor (Continued)

承租方名稱 Lessees	租賃資產種類 Types of assets leased	本期確認的租賃收入 Lease income for the current period	上年同期確認的租賃收入 Lease income for the preceding period
安徽中電光達通信技術有限公司 Anhui Zhongdian Guangda Communication Technology Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	
天地信息網絡研究院（安徽）有限公司 Institute of Space Integrated Ground Network (Anhui) Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	
合肥公共安全技術研究院 The Academy of Hefei Public Security Technology	房屋建築物 Leasing buildings	**2,071.17**	
博微太赫茲信息科技有限公司 Brainware Terahertz Information Technology Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	
四創電子股份有限公司 Sun Create Electronics Co., Ltd.	房屋建築物 Leasing buildings	**4,142.33**	
合肥博微電氣科技有限公司 Hefei Brainware Ec-Technology Co., Ltd.	房屋建築物 Leasing buildings	**2,071.17**	
合計 Total		**2,301,994.23**	2,209,693.61

十一、關聯方及關聯交易(續) XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

(二) 關聯交易情況(續) (II) Related party transactions *(Continued)*

3. *關鍵管理人員報酬* 3. *Key management's emoluments*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
袍金	Emoluments	**75,000.06**	75,000.06
薪金、獎金、津貼、補貼	Wage, bonus, allowance and subsidy	**1,108,397.00**	703,246.00
退休金計劃供款	Payment of pension plan	**143,133.12**	129,916.80
住房公積金	Housing provident fund	**122,652.00**	90,324.00
其他利益	Other interest	**81,281.82**	79,574.04
合計	Total	**1,530,464.00**	1,078,060.90

4. *董事及監事薪酬* 4. *Directors' and supervisors' emoluments*

項目	Items	本期數 Current period cumulative 袍金 Fees	工資、獎金、津貼和補貼 Wage, bonus, allowance, and subsidy	住房公積金 Housing provident fund	退休金計劃供款 Payment of pension plan	其他社會保險費 Other social insurance premiums	實物福利 Benefit in kind	合計 Total
執行董事	Executive directors							
李濤	Li Tao							
武曉東	Wu Xiaodong							
非執行董事	Non-executive directors							
李強斌[註1]	Li Qiangbin [Note 1]							
徐嘉鑫	Xu Jiaxin							
徐寧波	Xu Ningbo							
曾理	Zeng Li		138,880.00	20,086.00	22,020.48	13,239.84		194,226.32
獨立非執行董事	Independent non-executive directors							
傅文捷	Fu Wenjie	25,000.02						25,000.02
康義國	Kang Yiguo	25,000.02						25,001.02
李紹榮	Li Shaorong	25,000.02						25,002.02
合計	Total	75,000.06	138,880.00	20,086.00	22,020.48	13,239.84		269,229.38

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（二）關聯交易情況（續） (II) Related party transactions *(Continued)*

4. 董事及監事薪酬（續） 4. Directors' and supervisors' emoluments (Continued)

		上年同期數 Preceding period comparative						
項目	Items	袍金 Fees	工資、獎金、津貼和補貼 Wage, bonus, allowance, and subsidy	住房公積金 Housing provident fund	退休金計劃供款 Payment of pension plan	其他社會保險費 Other social insurance premiums	實物福利 Benefit in kind	合計 Total
執行董事	Executive directors							
李濤	Li Tao							
武曉東	Wu Xiaodong							
非執行董事	Non-executive directors							
陳威[註2]	Chen Wei [Note 2]							
徐嘉鑫	Xu Jiaxin							
徐寧波	Xu Ningbo							
曾理	Zeng Li		112,735.00	15,054.00	21,652.80	13,262.34		162,704.14
獨立非執行董事	Independent non-executive directors							
傅文捷	Fu Wenjie	25,000.02						25,000.02
康義國	Kang Yiguo	25,000.02						25,000.02
李紹榮	Li Shaorong	25,000.02						25,000.02
合計	Total	75,000.06	112,735.00	15,054.00	21,652.80	13,262.34		237,704.20

[註1] 李強斌，2025年11月27日，獲委任為非執行董事及薪酬與考核委員會成員。

[註2] 陳威，2024年11月12日，獲委任為第十一屆董事會的非執行董事及薪酬與考核委員會成員。2025年11月27日，辭任非執行董事及薪酬與考核委員會成員。

[Note 1] Li Qiangbin was appointed as a Non-Executive Director and member of the Remuneration and Assessment Committee on November 27, 2025.

[Note 2] Chen Wei was appointed as a Non-Executive Director and member of the Remuneration and Assessment Committee of the Eleventh Board of Directors on November 12, 2024. He resigned from his positions as Non-Executive Director and member of the Remuneration and Assessment Committee on November 27, 2025.

十一、關聯方及關聯交易（續）

XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（二）關聯交易情況（續）

(II) Related party transactions *(Continued)*

5. *薪酬最高的前五名僱員*

本年薪酬最高的前五名僱員中包括0位（2025年度：0位）董事，其薪酬詳情如本財務報表附註十一（二）4所述，剩餘5位（2025年度：5位）非董事僱員的薪酬合計詳情如下：

5. *Five highest-paid employees*

The five employees whose emoluments were the highest for the year include 0 (2025: 0) directors whose emoluments are reflected in the section XI (II) 4 of notes to the financial statements. The total emoluments payable to the remaining 5 (2025: 5) non-director employees during the year are as follows:

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
工資、獎金、津貼和補貼	Wage, bonus, allowance, and subsidy	**969,517.00**	590,511.00
退休金計劃供款	Payment of pension plan	**121,112.64**	108,264.00
住房公積金	Housing provident fund	**102,566.00**	75,270.00
其他社會保險費	Other social insurance premiums	**68,041.98**	66,311.70
合計	Total	**1,261,237.62**	840,356.70

5位（2025年度：5位）非董事僱員的薪酬區間如下：

The ranges of emoluments payable to 5 (2025: 5) non-director employees during the year are as follows:

項目	Items	本期人數 Number of individuals (2025)	上年同期人數 Number of individuals (2024)
港幣0元至1,000,000元	HKD nil–HKD1,000,000	**5**	5

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（三）關聯方應收應付款項 (III) Balances due to or from related parties

1. 應收關聯方款項 *1. Balances due from related parties*

項目名稱 Items	關聯方 Related parties	期末數 Closing balance		上年年末數 Opening balance	
		賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面餘額 Book balance	壞賬準備 Provision for bad debts
應收賬款 Accounts receivable					
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	**46,329,974.74**	**231,649.87**	28,963,654.46	144,818.27
	成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	**4,712,917.66**	**23,564.59**	4,639,058.70	23,195.29
	中電科蓉威電子技術有限公司 CETC Rongwei Electronic Technology Co., Ltd.	**1,299,735.40**	**6,498.68**	1,261,519.80	6,307.60
	成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	**1,157,249.18**	**5,786.25**	1,157,922.34	5,789.61
	中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	**1,164,470.07**	**5,822.35**	2,736.64	13.65
	杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co., Ltd.	**859,641.66**	**859,641.66**	1,339,641.66	6,698.21
	中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	**257,674.00**	**1,288.37**		
	中國電子科技集團公司第二十六研究所 China Electronic Technology Group Corporation Twenty-sixth Research Institute	**233,090.00**	**1,165.45**	153,100.00	765.50
	成都天奧電子股份有限公司 Chengdu Spaceon Electronics Co., Ltd.	**126,424.32**	**632.12**		
	中電科計量檢測認證（北京）有限公司 China Electronics Technology Measurement and Testing Certification (Beijing) Co., Ltd.	**73,088.32**	**365.44**	49,503.52	247.52
	南京普天天紀樓宇智能有限公司 Nanjing Putian Telege Intelligent Building Co., Ltd.	**28,192.96**	**28,192.96**	28,192.96	28,192.96
	安徽峰泰技術開發有限公司 Anhui Fengtai Technology Development Co., Ltd.	**16,804.30**	**84.02**	14,733.13	73.67
	安徽萬瑞冷電科技有限公司 Anhui Vacree Technologies Co., Ltd.	**16,804.30**	**84.02**	14,733.13	73.67
	博微太赫茲信息科技有限公司 Brainware Terahertz Information Technology Co., Ltd.	**16,804.30**	**84.02**	14,733.13	73.67
	中電博微電子科技有限公司 Cecb Microelectronics Technology Co., Ltd.	**414.59**	**2.07**	240.60	1.20

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（三）關聯方應收應付款項（續） (III) Balances due to or from related parties *(Continued)*

1. 應收關聯方款項（續） 1. Balances due from related parties (Continued)

項目名稱 Items	關聯方 Related parties	期末數 Closing balance 賬面餘額 Book balance	期末數 Closing balance 壞賬準備 Provision for bad debts	上年年末數 Opening balance 賬面餘額 Book balance	上年年末數 Opening balance 壞賬準備 Provision for bad debts
	中國普天信息產業股份有限公司 China Potevio Company Limited			1,196,450.00	532,810.77
	四創電子股份有限公司 Sun Create Electronics Co., Ltd.			29,466.27	147.33
	安徽博微聯控科技有限公司 Anhui Brainware Linkcon Technology Co., Ltd.			14,733.13	73.67
	安徽高創光電通信技術有限公司 Anhui Gaochuang Optoelectronic Communication Technology Co., Ltd.			14,733.13	73.67
	安徽芯紀元科技有限公司 Anhui Xinjiyuan Technology Co., Ltd.			14,733.13	73.67
	安徽中電光達通信技術有限公司 Anhui Zhongdian Guangda Communication Technology Co., Ltd.			14,733.13	73.67
	合肥博微電氣科技有限公司 Hefei Brainware Ec-Technology Co., Ltd.			14,733.13	73.67
	天地信息網絡研究院（安徽）有限公司 Institute of Space Integrated Ground Network (Anhui) Co., Ltd.			14,733.13	73.67
小計 Subtotal		**56,293,285.80**	**1,164,861.87**	38,954,085.12	749,650.94
應收票據 Notes receivable					
	成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	**407,490.84**	**2,037.45**	407,490.84	2,037.45
	杭州鴻雁數字營銷有限公司 Hangzhou Hongyan Digital Marketing Co., Ltd.	**380,000.00**	**1,900.00**		
	中國電子科技集團公司第八研究所 China Electronic Technology Group Corporation Eighth Research Institute	**362,880.00**			
	中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	**12,000.00**	**60.00**		
小計 Subtotal		**1,162,370.84**	**3,997.45**	407,490.84	2,037.45

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（三）關聯方應收應付款項（續） (III) Balances due to or from related parties *(Continued)*

1. 應收關聯方款項（續） 1. Balances due from related parties (Continued)

項目名稱 Items	關聯方 Related parties	期末數 Closing balance 賬面餘額 Book balance	期末數 Closing balance 壞賬準備 Provision for bad debts	上年年末數 Opening balance 賬面餘額 Book balance	上年年末數 Opening balance 壞賬準備 Provision for bad debts
應收款項融資 Receivables financing					
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.			150,919,729.65	
小計 Subtotal				150,919,729.65	
預付款項 Advances paid					
	Sumitomo Electric Asia Ltd. Sumitomo Electric Asia Ltd.	1,381,396.35			
	中國電子科技集團公司第三十四研究所 China Electronic Technology Group Corporation Thirty-fourth Research Institute	43,600.00			
	北京泰瑞特認證有限責任公司 Beijing TIRT Certification Co., Ltd.			5,600.00	
小計 Subtotal		1,424,996.35		5,600.00	
其他應收款 Other receivables					
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	865,281.14	4,326.41	646,337.72	3,231.69
	成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.			9,902.68	49.51
	中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	3,643.94	18.22	876.14	4.38
小計 Subtotal		868,925.08	4,344.63	657,116.54	3,285.58

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（三）關聯方應收應付款項（續） (III) Balances due to or from related parties *(Continued)*

2. 應付關聯方款項 2. Balances due to related parties

項目名稱 Items	關聯方 Related parties	期末數 Closing balance	上年年末數 Opening balance
應付賬款 Accounts payable			
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	**15,995,277.64**	4,957,762.85
	中國電子科技集團公司第二十三研究所 China Electronic Technology Group Corporation Twenty-third Research Institute	**8,192,023.68**	5,448,007.08
	中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	**4,884,518.35**	2,922,914.75
	中國電子科技集團公司第四十研究所 China Electronic Technology Group Corporation fortieth Research Institute	**4,995.40**	121,970.98
	住友電工貿易（深圳）有限公司 Sumitomo Electric Trading (Shenzhen) Co., Ltd.		2,258,839.31
小計 Subtotal		**29,076,815.07**	15,709,494.97
預收款項 Advances received			
	合肥公共安全技術研究院 The Academy of Hefei Public Security Technology		2,071.17
小計 Subtotal			2,071.17

十一、關聯方及關聯交易（續） XI. RELATED PARTY RELATIONSHIPS AND TRANSACTIONS *(Continued)*

（三）關聯方應收應付款項（續） (III) Balances due to or from related parties *(Continued)*

2. 應付關聯方款項（續） 2. Balances due to related parties (Continued)

項目名稱 Items	關聯方 Related parties	期末數 Closing balance	上年年末數 Opening balance
其他應付款 Other payables			
	中國普天信息產業集團有限公司 China Putian Corporation Co., Ltd.	**1,440,800.00**	1,440,800.00
	成都四威高科技產業園有限公司 Chengdu SIWI High-Tech Industrial Co, Ltd.	**292,316.62**	292,316.62
	中國電子科技集團公司第二十九研究所 China Electronic Technology Group Corporation Twenty-ninth Research Institute	**113,287.44**	
	日本住友電氣工業株式会社 Sumitomo Electric Industries, Ltd.	**111,850.38**	5,400,000.00
	成都西科微波通訊有限公司 Chengdu Seekon Microwave Communications Co., Ltd.	**43,327.50**	43,327.50
	成都四威功率電子科技有限公司 Chengdu SIWI Power Electronic Technology Co., Ltd.	**1,000.00**	1,000.00
小計 Subtotal		**2,002,581.94**	7,177,444.12

十二、承諾及或有事項 XII. COMMITMENTS AND CONTINGENCIES

（一）重要承諾事項 (I) Significant commitments

截至資產負債表日，本公司不存在需要披露的重要承諾事項。

As of the balance sheet date, the Company has no material commitments that require disclosure.

（二）或有事項 (II) Contingencies

截至資產負債表日，本公司不存在需要披露的重大或有事項。

As of the balance sheet date, the Company has no material contingent liabilities or events that require disclosure.

十三、資產負債表日後事項

於2025年8月28日，本公司在重慶聯合產權交易所有限公司發佈公開掛牌公告，擬通過公開掛牌方式處置成都普天新材料有限公司100%股權（以下簡稱「潛在處置事項」）。本次公開掛牌期於2025年8月29日開始，在中國境內共計20個工作日（即截至2025年9月25日，含當日），以下簡稱「首次公開掛牌期」。

截至首次公開掛牌期屆滿，本公司未收到任何受讓方報價。2025年9月25日，董事會決議在與首次公開掛牌期完全相同的條款條件下，將本次公開掛牌事項的掛牌期限自原掛牌公告發佈之日起延長12個月（即截至2026年8月28日，含當日），以下簡稱「延長公開掛牌期」，期間若確定成功受讓方則掛牌提前終止。

截至延長公開掛牌期屆滿日2026年8月28日，本公司仍未收到任何受讓方報價。據此，董事會宣佈該潛在處置事項自動失效並正式終止。

相關詳情請參閱本公司分別於2025年8月28日、2025年9月26日及2026年8月28日發佈的公告。

除以上事宜外，於二零二六年六月三十日後及直至本報告日期，並無發生任何其他可能對本公司經營及財務表現造成重大影響的事項須予披露。

XIII. EVENTS AFTER THE BALANCE SHEET DATE

On 28 August 2025, the Company published a public tender notice regarding the proposed disposal of 100% of the equity interest in Chengdu PUTIAN New Material Company Limited*（成都普天新材料有限公司）at Chongqing United Assets and Equity Exchange（重慶聯合產權交易所有限公司）(“Potential Disposal”). The public tender period commenced on 29 August 2025 and will remain open for twenty (20) working days (i.e. up to and including 25 September 2025) (“Initial Public Tender Period”) in the PRC.

No bid has been received as at the end of the Initial Public Tender Period. On 25 September 2025, the Board thereby extended the Public Tender on the same terms and condition as those of the Initial Public Tender Period, for a period of twelve (12) months from the Public Tender Notice (i.e. up to and including 28 August 2026) (“Extended Public Tender Period”), unless a successful bidder was identified.

As at 28 August 2026, being the expiry date of the Extended Public Tender Period, no bid has been received. Accordingly, the Board announced that the Potential Disposal has lapsed and has been terminated.

For details, please refer to the announcement of the Company dated 28 August 2025, 26 September and 28 August 2026.

Save as disclosed above, no event has taken place subsequent to 30 June 2026 and up to the date of this report that may have a material impact on the Company’s operating and financial performance that needs to be disclosed.

十四、其他重要事項 XIV. OTHER SIGNIFICANT EVENTS

（一）分部信息 (I) Segment information

1. 確定報告分部考慮的因素

公司以內部組織結構、管理要求、內部報告制度等為依據確定報告分部，以業務分部為基礎確定報告分部。分別對電纜組件相關產品業務、光通信產品業務、軌道和其他工業電纜相關產品業務及園區運營業務等的經營業績進行考核。與各分部共同使用的資產、負債按照規模比例在不同的分部之間分配。

1. Identification basis for reportable segments

Reportable segments are identified according to the structure of the Company's internal organization, management requirements and internal reporting system, and based on business segments. The operating performance of the cable assembly-related product business, optical communication product business, rail and other industrial cable-related product business, and park operation business shall be assessed separately. Assets and liabilities shared by different segments are allocated among segments proportionate to their respective sizes.

2. 報告分部的財務信息
業務分部

2. Financial information of reportable segments
Business segment

項目	Items	電纜組件相關產品 Products related to cable assemblies	光通信產品 Optical communication products (optical fibers and optical products)	軌道和其他工業電纜相關產品 Railway and other industrial cable-related products	園區運營 Park operations	分部間抵銷 Inter-segment offsetting	合計 Total
對外交易收入	Operating income from external transactions	28,445,412.64	252,465,330.94	20,382,932.40	17,972,591.86		319,266,267.84
分部間交易收入	Inter-segment revenue		212,522.76		2,017,887.46	–2,230,410.22	
其中：與客戶之間的合同產生的收入	Including: Revenue from contracts with customers	28,445,412.64	252,677,853.70	20,382,932.40		–212,522.76	301,293,675.98
營業成本	Operating cost	26,581,847.89	141,718,704.14	22,447,376.59	4,054,270.93	–2,021,702.32	192,780,497.23
資產總額	Total assets	452,829,976.11	508,174,013.51	125,544,643.12	228,573,988.13	–113,588,875.25	1,201,533,745.62
負債總額	Total liabilities	81,136,717.47	99,651,860.64	18,234,479.56	64,326,237.98	–8,400,303.97	254,948,991.68

十五、母公司財務報表主要項目註釋 XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS

（一）母公司資產負債表項目註釋 (I) Notes to items of parent company balance sheet

1. 應收賬款 1. Accounts receivable

(1) 明細情況 (1) Details

1) 類別明細情況 1) Details on categories

		期末數 Closing balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
種類	Categories	金額 Amount	比例(%) % to total	金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	22,207,557.01	20.38	22,207,557.01	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	86,759,887.27	79.62	10,070,977.89	11.61	76,688,909.38
合計	Total	108,967,444.28	100.00	32,278,534.90	29.62	76,688,909.38

		上年年末數 Opening balance				
		賬面餘額 Book balance		壞賬準備 Provision for bad debts		
種類	Categories	金額 Amount	比例(%) % to total	金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	19,481,573.43	23.18	19,481,573.43	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	64,560,245.03	76.82	7,427,663.30	11.51	57,132,581.73
合計	Total	84,041,818.46	100.00	26,909,236.73	32.02	57,132,581.73

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS*(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

1. 應收賬款（續） 1. *Accounts receivable (Continued)*

(1) 明細情況（續） (1) *Details (Continued)*

2) 重要的單項計提壞賬準備的應收賬款 2) Significant accounts receivable with provision made on an individual basis

		上年年末數 Opening balance		期末數 Closing balance			
單位名稱	Debtors	賬面餘額 Book balance	壞賬準備 Provision for bad debts	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提依據 Basis for provision made
KAB/VOLEXKABKableprektion	KAB/VOLEXKABKableprektion	2,058,597.74	2,058,597.74	2,058,597.74	2,058,597.74	100.00	預計無法收回 Expected to be uncollectible
東方電氣新能源設備(杭州)有限公司	Dongfang Electric New Energy Equipment (Hangzhou) Co., Ltd.	1,985,718.44	1,985,718.44	1,913,163.25	1,913,163.25	100.00	預計無法收回 Expected to be uncollectible
瀋陽亨富達通訊器材有限公司	Shenyang Hengfuda Communication Equipment Co., Ltd.	1,621,814.62	1,621,814.62	1,621,814.62	1,621,814.62	100.00	預計無法收回 Expected to be uncollectible
四川川東機電設備安裝公司	Sichuan Chuandong Electromechanical Equipment Installation Company	1,606,692.41	1,606,692.41	1,606,692.41	1,606,692.41	100.00	預計無法收回 Expected to be uncollectible
中國聯合網絡通信有限公司包頭市分公司	China United Network Communications Co., Ltd. Baotou Branch			1,420,000.01	1,420,000.01	100.00	預計無法收回 Expected to be uncollectible
義烏市志昊達電子商務有限公司	Yiwu Zhihaoda E-commerce Co., Ltd.	1,344,969.65	1,344,969.65	1,344,969.65	1,344,969.65	100.00	預計無法收回 Expected to be uncollectible
中國郵電器材中南有限公司	China Post & Telecommunications Appliances South China Co., Ltd.	1,116,797.27	1,116,797.27	1,116,797.27	1,116,797.27	100.00	預計無法收回 Expected to be uncollectible
成都電纜廠銷售分部	Chengdu Cable Factory Sales Branch	1,062,382.43	1,062,382.43	1,062,382.43	1,062,382.43	100.00	預計無法收回 Expected to be uncollectible
河南清豐縣工商聯貿司	Qingfeng County (Henan) Federation of Industry and Commerce Trade Co., Ltd.	1,007,986.64	1,007,986.64	1,007,986.64	1,007,986.64	100.00	預計無法收回 Expected to be uncollectible
四川匯源光通信有限公司	Sichuan Huiyuan Optical Communications Co., Ltd.	1,007,072.46	1,007,072.46	1,007,072.46	1,007,072.46	100.00	預計無法收回 Expected to be uncollectible
小計	Subtotal	12,812,031.66	12,812,031.66	14,159,476.48	14,159,476.48	-	-

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS *(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

1. 應收賬款（續） Accounts receivable (Continued)

(1) 明細情況（續） Details (Continued)

3) 採用組合計提壞賬準備的應收賬款 Accounts receivable with provision for bad debts made on a collective basis

項目	Items	期末數 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
賬齡組合	Portfolio grouped with ages	29,666,737.32	9,785,512.15	32.98
關聯方組合	Related party portfolio	57,093,149.95	285,465.74	0.50
小計	Subtotal	86,759,887.27	10,070,977.89	11.61

4) 採用賬齡組合計提壞賬準備的應收賬款 Accounts receivable with provision made on a collective basis using age analysis method

賬齡	Ages	期末數 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	14,974,762.18	1,582,832.36	10.57
1–2年	1–2 years	8,539,565.30	3,362,026.86	39.37
2–3年	2–3 years	1,454,379.53	1,098,201.98	75.51
3年以上	Over 3 years	4,698,030.31	3,742,450.95	79.66
小計	Subtotal	29,666,737.32	9,785,512.15	32.98

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS*(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

1. 應收賬款（續） 1. Accounts receivable (Continued)

(2) 賬齡分析 (2) Age analysis

		期末數 Closing balance			上年年末數 Opening balance		
賬齡	Ages	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
1年以內	Within 1 year	50,107,234.93	1,758,494.71	3.51	53,882,119.07	1,177,191.03	2.18
1–2年	1–2 years	31,388,024.35	4,359,612.10	13.89	3,165,615.84	1,087,994.29	34.37
2–3年	2–3 years	1,704,379.57	1,348,202.02	79.10	165,053.56	101,342.89	61.40
3年以上	Over 3 years	25,767,805.43	24,812,226.07	96.29	26,829,029.99	24,542,708.52	91.48
合計	Total	108,967,444.28	32,278,534.90	29.62	84,041,818.46	26,909,236.73	32.02

(3) 壞賬準備變動情況 (3) Changes in provision for bad debts

			本期變動金額 Increase/Decrease				
項目	Items	期初數 Opening balance	計提 Accrual	收回或轉回 Recovery or reversal	核銷 Write-off	其他 Others	期末數 Closing balance
單項計提壞賬準備	Receivables with provision made on an individual basis	19,481,573.43	3,328,014.67	602,031.09			22,207,557.01
按組合計提壞賬準備	Receivables with provision made on a collective basis	7,427,663.30	2,643,314.59				10,070,977.89
合計	Total	26,909,236.73	5,971,329.26	602,031.09			32,278,534.90

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS *(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

1. 應收賬款（續） 1. Accounts receivable (Continued)

(4) 應收賬款金額前5名情況 (4) Details of the top 5 debtors with largest balances of accounts receivable

單位名稱	Debtors	期末賬面餘額 Closing book balance	佔應收賬款期末餘額的比例(%) Proportion to the total balance of accounts receivable (%)	應收賬款壞賬準備 Provision for bad debts of accounts receivable
成都四威高科技產業園有限公司	Chengdu SIWI High-Tech Industrial Co, Ltd.	46,329,974.92	42.52	231,649.87
成都西科微波通訊有限公司	Chengdu Seekon Microwave Communications Co., Ltd.	4,712,917.66	4.33	23,564.59
株洲中車時代電氣股份有限公司	Zhuzhou CRRC Times Electric Co., Ltd.	3,387,199.06	3.11	379,335.75
成都國光電氣股份有限公司	Chengdu Guoguang Electric Co., Ltd.	3,365,375.00	3.09	1,324,948.14
成都高新普康醫院	Chengdu Gaoxin Pukang Hospital	2,850,125.84	2.62	821,333.60
小計	Subtotal	60,645,592.48	55.67	2,780,831.95

十五、母公司財務報表主要項目註釋(續) XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS *(Continued)*

(一) 母公司資產負債表項目註釋(續) (I) Notes to items of parent company balance sheet *(Continued)*

2. 其他應收款 2. Other receivables

(1) 款項性質分類情況 (1) Other receivables categorized by nature

款項性質	Nature of receivables	期末數 Closing balance	上年年末數 Opening balance
押金保證金	Security deposits	**902,586.00**	1,007,983.14
應收暫付款	Temporary advance payment receivable	**26,874,071.54**	25,559,408.57
賬面餘額合計	Book balance	**27,776,657.54**	26,567,391.71
減：壞賬準備	Less: Provision for bad debts	**22,674,815.13**	22,668,768.80
賬面價值合計	Carrying amount	**5,101,842.41**	3,898,622.91

(2) 賬齡情況 (2) Age analysis

賬齡	Ages	期末數 Closing balance	上年年末數 Opening balance
1年以內	Within 1 year	**3,619,848.18**	2,641,755.33
1–2年	1–2 years	**381,547.83**	167,921.15
2–3年	2–3 years	**18,715.27**	2,019.35
3–4年	3–4 years	**356,395.04**	355,767.66
4–5年	4–5 years	**43,448.26**	57,930.72
5年以上	Over 5 years	**23,356,702.96**	23,341,997.50
賬面餘額合計	Book balance	**27,776,657.54**	26,567,391.71
減：壞賬準備	Less: Provision for bad debts	**22,674,815.13**	22,668,768.80
賬面價值合計	Carrying amount	**5,101,842.41**	3,898,622.91

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS *(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

2. 其他應收款（續） Other receivables (Continued)

(3) 壞賬準備計提情況 Provision for bad debts

1) 類別明細情況 Details on categories

種類	Categories	期末數 Closing balance 賬面餘額 Book balance 金額 Amount	比例(%) % to total	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	**3,248,940.91**	**11.70**	**3,248,940.91**	**100.00**	
按組合計提壞賬準備	Receivables with provision made on a collective basis	**24,527,716.63**	**88.30**	**19,425,874.22**	**79.20**	**5,101,842.41**
合計	Total	**27,776,657.54**	**100.00**	**22,674,815.13**	**81.63**	**5,101,842.41**

種類	Categories	上年年末數 Opening balance 賬面餘額 Book balance 金額 Amount	比例(%) % to total	壞賬準備 Provision for bad debts 金額 Amount	計提比例(%) Provision proportion (%)	賬面價值 Carrying amount
單項計提壞賬準備	Receivables with provision made on an individual basis	3,248,940.91	12.23	3,248,940.91	100.00	
按組合計提壞賬準備	Receivables with provision made on a collective basis	23,318,450.80	87.77	19,419,827.89	83.28	3,898,622.91
合計	Subtotal/Total	26,567,391.71	100.00	22,668,768.80	85.33	3,898,622.91

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS*(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

2. *其他應收款（續）* 2. *Other receivables (Continued)*

(3) *壞賬準備計提情況（續）* (3) *Provision for bad debts (Continued)*

2) 重要的單項計提壞賬準備的其他應收款 2) Significant other receivables with provision made on an individual basis

單位名稱	Debtors	上年年末數 Opening balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	期末數 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)	計提依據 Basis for provision made
夏查德	XIA Chade	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100.00	預計無法收回 Expected to be uncollectible
小計	Subtotal	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	-	-

3) 採用組合計提壞賬準備的其他應收款 3) Other receivables with provision made on a collective basis

組合名稱	Portfolios	期末數 Closing balance 賬面餘額 Book balance	壞賬準備 Provision for bad debts	計提比例(%) Provision proportion (%)
關聯方組合	Portfolio grouped with related party receivables	1,298,377.63	6,491.89	0.50
其他往來組合	Portfolio grouped with other portfolio	23,229,339.00	19,419,382.33	83.60
小計	Subtotal	24,527,716.63	19,425,874.22	79.20

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS*(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

2. 其他應收款（續） 2. Other receivables (Continued)

(4) 壞賬準備變動情況 (4) Changes in provision for bad debts

項目	Items	第一階段 Stage 1 未來12個月預期信用損失 12-month expected credit losses	第二階段 Stage 2 整個存續期預期信用損失（未發生信用減值） Lifetime expected credit losses (credit not impaired)	第三階段 Stage 3 整個存續期預期信用損失（已發生信用減值） Lifetime expected credit losses (credit impaired)	合計 Total
期初數	Opening balance	16,126.98		22,652,641.82	22,668,768.80
期初數在本期	Opening balance in the current period	–	–	–	
—轉入第二階段	— Transferred to stage 2				
—轉入第三階段	— Transferred to stage 3				
—轉回第二階段	— Reversed to stage 2				
—轉回第一階段	— Reversed to stage 1				
本期計提	Provision made in the current period	5,972.79		73.54	6,046.33
本期收回或轉回	Provision recovered or reversed in the current period				
本期核銷	Provision written off in the current period				
其他變動	Other changes				
期末數	Closing balance	22,099.77		22,652,715.36	22,674,815.13

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS*(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

2. 其他應收款（續） Other receivables (Continued)

(5) 其他應收款金額前5名情況 Details of the top 5 debtors with largest balances

單位名稱 Debtors	款項性質 Nature of receivables	期末賬面餘額 Closing book balance	賬齡 Ages	佔其他應收款餘額的比例(%) Proportion to the total balance of other receivables (%)	期末壞賬準備 Provision for bad debts at the balance sheet date
塔子山公園 Tazishan Park	應收暫付款 temporary receivables payable	7,191,138.00	5年以上 Over 5 years	25.89	7,191,138.00
天韻科技（蘇州）有限公司 Soundtek Technology (Suzhou) Co., Ltd.	應收暫付款 deposits and security deposits	4,786,324.75	5年以上 Over 5 years	17.23	4,786,324.75
深圳富璋實業有限公司 Shenzhen Fuzhang Industrial Co., Ltd.	應收暫付款 temporary receivables payable	3,566,915.53	5年以上 Over 5 years	12.84	3,566,915.53
夏查德 XIA Chade	應收暫付款 temporary receivables payable	3,000,000.00	5年以上 Over 5 years	10.80	3,000,000.00
中航光電科技股份有限公司 Jonhon Optronic Technology Co., Ltd.	應收暫付款 temporary receivables payable	1,605,191.77	1年以內 Within 1 year	5.78	8,025.96
小計 Subtotal		20,149,570.05		72.54	18,552,404.24

3. 長期股權投資 Long-term equity investments

(1) 明細情況 Details

項目	Items	期末數 Closing balance 賬面餘額 Book balance	期末數 Closing balance 減值準備 Provision for impairment	期末數 Closing balance 賬面價值 Carrying amount	上年年末數 Opening balance 賬面餘額 Book balance	上年年末數 Opening balance 減值準備 Provision for impairment	上年年末數 Opening balance 賬面價值 Carrying amount
對子公司投資	Investments in subsidiaries	104,938,195.86		104,938,195.86	104,938,195.86		104,938,195.86
合計	Total	104,938,195.86		104,938,195.86	104,938,195.86		104,938,195.86

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS *(Continued)*

（一）母公司資產負債表項目註釋（續） (I) Notes to items of parent company balance sheet *(Continued)*

3. 長期股權投資（續） Long-term equity investments (Continued)

(2) 對子公司投資 Investments in subsidiaries

被投資單位	Investees	期初數 Opening balance 賬面價值 Carrying amount	期初數 Opening balance 減值準備 Provision for impairment	本期增減變動 Increase/Decrease 追加投資 Investments increased	本期增減變動 Increase/Decrease 減少投資 Investments decreased	本期增減變動 Increase/Decrease 計提減值準備 Provision for impairment	本期增減變動 Increase/Decrease 其他 Others	期末數 Closing balance 賬面價值 Carrying amount	期末數 Closing balance 減值準備 Provision for impairment
成都中住光纖有限公司	Chengdu SEI Optical Fiber Co., Ltd.	70,424,819.71						70,424,819.71	
成都普天新材料有限公司	Chengdu PUTIAN New Material Co., Ltd.	34,513,376.15						34,513,376.15	
小計	Subtotal	104,938,195.86						104,938,195.86	

（二）母公司利潤表項目註釋 (II) Notes to items of the parent company income statement

1. 營業收入／營業成本 Operating revenue/Operating cost

(1) 明細情況 Details

項目	Items	本期數 Current period cumulative 收入 Revenue	本期數 Current period cumulative 成本 Cost	上年同期數 Preceding period comparative 收入 Revenue	上年同期數 Preceding period comparative 成本 Cost
主營業務收入	Main operations	49,208,513.18	52,229,091.36	42,794,259.07	37,329,097.20
其他業務收入	Other operations	16,586,921.03	3,148,794.02	17,288,405.56	5,661,365.23
合計	Total	65,795,434.21	55,377,885.38	60,082,664.63	42,990,462.43
其中：與客戶之間的合同產生的收入	Including: Revenue from contracts with customers	49,181,964.51	52,229,091.36	47,880,065.18	41,362,178.08

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS*(Continued)*

（二）母公司利潤表項目註釋（續） (II) Notes to items of the parent company income statement *(Continued)*

1. 營業收入╱營業成本（續） 1. Operating revenue/Operating cost (Continued)

(2) 收入分解信息 (2) Breakdown of revenue

1) 與客戶之間的合同產生的收入按商品或服務類型分解 1) Breakdown of revenue from contracts with customers by goods or services

項目	Items	本期數 Current period cumulative 收入 Revenue	本期數 Current period cumulative 成本 Cost	上年同期數 Preceding period comparative 收入 Revenue	上年同期數 Preceding period comparative 成本 Cost
電纜組件產品	Products related to cable assemblies	**28,445,412.64**	**26,581,847.89**	29,101,033.25	22,199,298.55
光通信產品（光纖及光產品）	Optical communication products (optical fibers and optical products)	**353,619.47**	**3,199,866.88**	415,261.96	290,683.38
軌道和其他工業電纜相關產品	Railway and other industrial cable-related products	**20,382,932.40**	**22,447,376.59**	13,212,815.26	14,777,687.85
園區運營	Park operations			5,150,954.71	4,094,508.30
小計	Subtotal	**49,181,964.51**	**52,229,091.36**	47,880,065.18	41,362,178.08

2) 與客戶之間的合同產生的收入按商品或服務轉讓時間分解 2) Breakdown of revenue from contracts with customers by time of transferring goods or rendering services

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
在某一時點確認收入	Recognized at a point in time	**49,181,964.51**	47,880,065.18
小計	Subtotal	**49,181,964.51**	47,880,065.18

十五、母公司財務報表主要項目註釋（續） XV. NOTES TO ITEMS OF PARENT COMPANY FINANCIAL STATEMENTS *(Continued)*

（二）母公司利潤表項目註釋（續） (II) Notes to items of the parent company income statement *(Continued)*

2. 研發費用 *2. R&D expenses*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
職工薪酬	Staff salary	**609,242.64**	1,250,985.19
材料費用	Materials	**587,971.49**	1,027,747.00
固定資產折舊	Depreciation of fixed assets	**55,762.83**	129,447.73
測試化驗及加工費	Testing, laboratory and processing fees	**54,471.70**	992,896.24
租賃費	Travel expenses	**24,690.27**	232,752.92
差旅費	Lease expenses	**36,482.22**	24,218.70
動力費用	Utility expenses		24,565.05
服務費	Service fees		4,619.47
其他	Others	**61,176.89**	123,611.67
合計	Total	**1,429,798.04**	3,810,843.97

3. 投資收益 *3. Investment income*

項目	Items	本期數 Current period cumulative	上年同期數 Preceding period comparative
權益法核算的長期股權投資收益	Investment income from long-term equity investments under equity method		–185,204.09
債務重組產生的投資收益	Investment income from debt restructuring		–11,613.00
合計	Total		–196,817.09

十六、其他補充資料 XVI. OTHER SUPPLEMENTARY INFORMATION

（一）非經常性損益 (I) Non-recurring profit or loss

1. 非經常性損益明細表 1. Schedule of non-recurring profit or loss

項目	Items	金額 Amount	説明 Remarks
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	Gains on disposal of non-current assets, including write-off of provision for impairment		
計入當期損益的政府補助，但與公司正常經營業務密切相關、符合國家政策規定、按照確定的標準享有、對公司損益產生持續影響的政府補助除外	Government grants included in profit or loss (excluding those closely related to operating activities of the Company, satisfying government policies and regulations, enjoyed based on certain standards, and continuously affecting gains or losses of the Company)	1,599,322.72	
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	Gains on changes in fair value of financial assets and financial liabilities held by non-financial enterprises, and gains from disposal of financial assets and financial liabilities, excluding those arising from hedging business related to operating activities		
計入當期損益的對非金融企業收取的資金佔用費	Fund possession charge from non-financial entities and included in profit or loss		
委託他人投資或管理資產的損益	Gains on assets consigned to the third party for investment or management		
對外委託貸款取得的損益	Gains on designated loans		
因不可抗力因素，如遭受自然災害而產生的各項資產損失	Losses on assets incurred due to force majeure such as natural disasters		
單獨進行減值測試的應收款項減值準備轉回	Reversed provision for impairment of receivables based on impairment testing on an individual basis	602,031.09	
企業取得子公司、聯營企業及合營企業的投資成本小於取得投資時應享有被投資單位可辨認淨資產公允價值產生的收益	Gains on acquisition of subsidiaries, joint ventures and associates due to the surplus of acquisition-date fair value of net identifiable assets in acquiree over the acquisition cost		
同一控制下企業合併產生的子公司期初至合併日的當期淨損益	Net profit on subsidiaries acquired through business combination under common control from the beginning of the period to the combination date		
非貨幣性資產交換損益	Gains on non-cash assets exchange		
債務重組損益	Gains on debt restructuring		
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	One-off expenses incurred due to the discontinuation of relevant operating activities, such as severance payments		

十六、其他補充資料（續） XVI. OTHER SUPPLEMENTARY INFORMATION *(Continued)*

（一） 非經常性損益（續） (I) Non-recurring profit or loss *(Continued)*

1. 非經常性損益明細表（續） 1. Schedule of non-recurring profit or loss (Continued)

項目	Items	金額 Amount	說明 Remarks
因稅收、會計等法律、法規的調整對當期損益產生的一次性影響	One-off effects on profit or loss due to amendments of laws and regulations on taxation, accounting, etc.		
因取消、修改股權激勵計劃一次性確認的股份支付費用	Share-based payments recognized at one time due to cancellation or modification of equity incentive plan		
對於現金結算的股份支付，在可行權日之後，應付職工薪酬的公允價值變動產生的損益	Gains arising from changes in the fair value of employee benefits payable after the vesting date for cash-settled share-based payment		
採用公允價值模式進行後續計量的投資性房地產公允價值變動產生的損益	Gains on changes in fair value of investment properties with subsequent measurement using the fair value model		
交易價格顯失公允的交易產生的收益	Gains on transactions with unfair value		
與公司正常經營業務無關的或有事項產生的損益	Contingent gains on non-operating activities		
受託經營取得的託管費收入	Management charges for consigned operations		
除上述各項之外的其他營業外收入和支出	Other non-operating revenue or expenditures		
其他符合非經常性損益定義的損益項目	Other profit or loss satisfying the definition of non-recurring profit or loss	–254,244.59	
小計	Subtotal	1,947,109.22	
減：企業所得稅影響數（所得稅減少以「–」表示）	Less: Enterprise income tax affected		
少數股東權益影響額（稅後）	Non-controlling interest affected (after tax)	67,590.42	
歸屬於母公司所有者的非經常性損益淨額	Net non-recurring profit or loss attributable to shareholders of the parent company	1,879,518.80	

十六、其他補充資料（續） XVI. OTHER SUPPLEMENTARY INFORMATION *(Continued)*

（二）淨資產收益率及每股收益 (II) ROE and EPS

1. 明細情況 1. Details

報告期利潤	Profit of the reporting period	加權平均淨資產收益率(%) Weighted average ROE (%)	每股收益（元／股） EPS (yuan/share) 基本每股收益 Basic EPS	稀釋每股收益 Diluted EPS
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	5.11	0.1024	0.1024
扣除非經常性損益後歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	4.87	0.0977	0.0977

十六、其他補充資料（續） XVI. OTHER SUPPLEMENTARY INFORMATION *(Continued)*

（二）淨資產收益率及每股收益（續） (II) ROE and EPS *(Continued)*

2. 加權平均淨資產收益率的計算過程 *2. Calculation process of weighted average ROE*

項目	Items	序號 Symbols	本期數 Current period cumulative
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	A	40,972,482.78
非經常性損益	Non-recurring profit or loss	B	1,879,518.80
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	C=A-B	39,092,963.98
歸屬於公司普通股股東的期初淨資產	Opening balance of net assets attributable to shareholders of ordinary shares	D	781,382,988.73
發行新股或債轉股等新增的、歸屬於公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares increased due to offering of new shares or conversion of debts into shares	E	
新增淨資產次月起至報告期期末的累計月數	Number of months counting from the next month when the net assets were increased to the end of the reporting period	F	
回購或現金分紅等減少的、歸屬於公司普通股股東的淨資產	Net assets attributable to shareholders of ordinary shares decreased due to share repurchase or cash dividends appropriation	G	
減少淨資產次月起至報告期期末的累計月數	Number of months counting from the next month when the net assets were decreased to the end of the reporting period	H	6
其他 專項儲備變動引起的淨資產增加	Others [specify it]	I	507,504.86
其他 增減淨資產次月起至報告期期末的累計月數	Others Number of months counting from the next month when the net assets were increased or decreased to the end of the reporting period	J	6
報告期月份數	Number of months in the reporting period	K	6
加權平均淨資產	Weighted average net assets	L= D+A/2+ E×F/K-G×H/K±I×J/K	802,376,734.98
加權平均淨資產收益率	Weighted average ROE	M=A/L	5.11%
扣除非經常性損益加權平均淨資產收益率	Weighted average ROE after deducting non-recurring profit or loss	N=C/L	4.87%

十六、其他補充資料（續） XVI. OTHER SUPPLEMENTARY INFORMATION *(Continued)*

（二）淨資產收益率及每股收益（續） (II) ROE and EPS *(Continued)*

3. 基本每股收益和稀釋每股收益的計算過程 Calculation process of basic EPS and diluted EPS

(1) 基本每股收益的計算過程 Calculation process of basic EPS

項目	Items	序號 Symbols	本期數 Current period cumulative
歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares	A	40,972,482.78
非經常性損益	Non-recurring profit or loss	B	1,879,518.80
扣除非經常性損益後的歸屬於公司普通股股東的淨利潤	Net profit attributable to shareholders of ordinary shares after deducting non-recurring profit or loss	C=A-B	39,092,963.98
期初股份總數	Opening balance of total shares	D	400,000,000
因公積金轉增股本或股票股利分配等增加股份數	Number of shares increased due to conversion of reserve to share capital or share dividend appropriation	E	
發行新股或債轉股等增加股份數	Number of shares increased due to offering of new shares or conversion of debts into shares	F	
增加股份次月起至報告期期末的累計月數	Number of months counting from the next month when the shares were increased to the end of the reporting period	G	
因回購等減少股份數	Number of shares decreased due to share repurchase	H	
減少股份次月起至報告期期末的累計月數	Number of months counting from the next month when the shares were decreased to the end of the reporting period	I	
報告期縮股數	Number of shares decreased in the reporting period	J	
報告期月份數	Number of months in the reporting period	K	6
發行在外的普通股加權平均數	Weighted average of outstanding ordinary shares	L=D+E+F×G/K-H×I/K-J	400,000,000
基本每股收益	Basic EPS	M=A/L	0.1024
扣除非經常性損益基本每股收益	Basic EPS after deducting non-recurring profit or loss	N=C/L	0.0977

(2) 稀釋每股收益的計算過程 Calculation process of diluted EPS

稀釋每股收益的計算過程與基本每股收益的計算過程相同。

The process of calculating the diluted earnings per share is same as the calculation of the basic earnings per share.

成都四威科技股份有限公司

Chengdu SIWI Science and Technology Company Limited

二〇二六年八月二十六日

26 August 2026

公司資料
CORPORATE INFORMATION

公司法定名稱
成都四威科技股份有限公司

公司英文名稱
Chengdu SIWI Science and Technology Company Limited

法定代表人
李濤

執行董事
李濤（*董事長*）
武曉東

非執行董事
李強斌
徐嘉鑫
徐寧波
曾理

獨立非執行董事
傅文捷
康義國
李紹榮

公司秘書
沈成基

合資格會計師
徐光德

授權代表
武曉東
沈成基

董事會轄下委員會

審核委員會
傅文捷（*主席*）
康義國
李紹榮

薪酬與考核委員會
康義國（*主席*）
李強斌
曾理
傅文捷
李紹榮

REGISTERED NAME OF THE COMPANY
成都四威科技股份有限公司

ENGLISH NAME OF THE COMPANY
Chengdu SIWI Science and Technology Company Limited

LEGAL REPRESENTATIVE
Li Tao

EXECUTIVE DIRECTORS
Li Tao *(Chairman)*
Wu Xiaodong

NON-EXECUTIVE DIRECTORS
Li Qiangbin
Xu Jiaxin
Xu Ningbo
Zeng Li

INDEPENDENT NON-EXECUTIVE DIRECTORS
Fu Wenjie
Kang Yiguo
Li Shaorong

COMPANY SECRETARY
Shum Shing Kei

QUALIFIED ACCOUNTANT
Xu Guangde

AUTHORIZED REPRESENTATIVES
Wu Xiaodong
Shum Shing Kei

BOARD COMMITTEES

AUDIT COMMITTEE
Fu Wenjie *(Chairman)*
Kang Yiguo
Li Shaorong

REMUNERATION AND APPRAISAL COMMITTEE
Kang Yiguo *(Chairman)*
Li Qiangbin
Zeng Li
Fu Wenjie
Li Shaorong

公司資料
CORPORATE INFORMATION

提名委員會
李濤（主席）
徐嘉鑫
傅文捷
康義國
李紹榮

NOMINATION COMMITTEE
Li Tao *(Chairman)*
Xu Jiaxin
Fu Wenjie
Kang Yiguo
Li Shaorong

戰略發展委員會
武曉東（主席）
徐寧波
傅文捷
康義國
李紹榮

STRATEGIC DEVELOPMENT COMMITTEE
Wu Xiaodong *(Chairman)*
Xu Ningbo
Fu Wenjie
Kang Yiguo
Li Shaorong

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BUSINESS REGISTRATION NUMBER
Qihechuanrongzong business license No.1972

統一社會信用代碼
9151010020193968XY

SOCIAL CREDIT CODE
9151010020193968XY

H股股票上市地點
香港聯合交易所有限公司
證券代號：1202

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Stock Code: 1202

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中華人民共和國
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The PRC

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H SHARE REGISTRAR AND TRANSFER OFFICE

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Hong Kong

公司數據查詢地點

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中華人民共和國
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Chengdu SIWI Science and Technology Company Limited
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The West Park of Hi-tech Development Zone,
Chengdu, Sichuan Province,
The PRC

股東接待日期

每月8日、18日(若為中國假日則順延至後一日)
上午：9:00–12:00
下午：2:00–5:00
電話：(028) 8787 7008
傳真：(028) 8787 7001

TIME OPEN FOR SHAREHOLDERS RECEPTION

On 8th and 18th every month (or the following day in case of holiday in the PRC)
9:00 am to 12:00 noon
2:00 pm to 5:00 pm
Tel: (028) 8787 7008
Fax: (028) 8787 7001

公司網址及郵箱網址

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CETC 中国电科