



凱盛新能源股份有限公司

Triumph New Energy Company Limited

(於中華人民共和國註冊成立之股份有限公司)

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

H股股份代號：1108

H Share Stock Code: 1108

A股股份代號：600876

A Share Stock Code: 600876

2024

中期報告
INTERIM REPORT

重要提示

- 一、 本公司董事會、監事會及董事、監事、高級管理人員保證本中期報告內容的真實性、準確性、完整性，不存在虛假記載、誤導性陳述或重大遺漏，並承擔個別和連帶的法律責任。
- 二、 本公司全體董事出席日期為2024年8月29日的董事會會議。
- 三、 本中期報告中財務報告未經審計。
- 四、 本公司負責人謝軍、主管會計工作負責人陳紅照及會計機構負責人(會計主管人員)李雪嬌聲明：保證本中期報告中財務報告的真實、準確、完整。
- 五、 董事會決議通過的本報告期利潤分配預案或公積金轉增股本預案

無
- 六、 前瞻性陳述的風險聲明

本中期報告中所涉及的經營計劃、發展戰略等前瞻性描述不構成本公司對投資者的實質承諾，敬請投資者注意投資風險。
- 七、 是否存在被控股股東及其他關聯方非經營性佔用資金情況

否
- 八、 是否存在違反規定決策程序對外提供擔保的情況

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

否
- 十、 重大風險提示

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

IMPORTANT NOTICE

- I. The board of directors (the "Board"), the supervisory committee and the directors (the "Directors"), supervisors (the "Supervisors") and senior management of the Company confirm that the information contained in this interim report is true, accurate, and complete without any false and misleading statements or material omissions, and severally and jointly accept legal responsibility for the above.
- II. All Directors of the Company attended the Board meeting held on 29 August 2024.
- III. The financial statements of this interim report are unaudited.
- IV. Xie Jun, the Chairman, Chen Hongzhao, the Chief Financial Controller and Li Xuejiao, the Person in charge of the Accounting Department (the Accounting Manager) of the Company, warrant the truthfulness, accuracy and completeness of the financial statements set out in this interim report.
- V. Profit distribution proposal or proposal for conversion of capital reserve to the share capital during the reporting period approved by the Board by resolutions

Nil
- VI. Risk statements on forward-looking statements

The forward looking statements, including operating plan and development strategy, contained in this interim report do not constitute a real commitment to investors by the Company. Investors should be reminded of such investment risks.
- VII. Was there any embezzlement of non-operating funds by the controlling shareholder(s) and other related parties

No
- VIII. Was there any provision of external guarantee in violation of the prescribed decision-making procedures

No
- IX. Whether more than half of the Directors cannot guarantee the authenticity, accuracy and completeness of the interim report disclosed by the Company

No
- X. Notice of Significant Risks

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

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

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

第一節 釋義

在本報告書中，除非文義另有所指，下列詞語具有如下含義：

常用詞語釋義

審計(或審核)委員會	指	董事會審計(或審核)委員會
洛玻集團	指	中國洛陽浮法玻璃集團有限責任公司
中國建材財務公司	指	中國建材集團財務有限公司
中研院	指	中建材玻璃新材料研究院集團有限公司
中國建材集團	指	中國建材集團有限公司
本公司	指	凱盛新能源股份有限公司
中國證監會	指	中國證券監督管理委員會
遠東光電	指	遠東光電股份有限公司
本集團	指	本公司及其附屬公司
合肥新能源	指	中建材(合肥)新能源有限公司
香港	指	中國香港特別行政區
聯交所上市規則	指	《香港聯合交易所有限公司證券上市規則》
國際工程	指	中國建材國際工程集團有限公司
江蘇光年	指	江蘇光年新材料有限公司
洛陽新能源	指	中建材(洛陽)新能源有限公司
北方玻璃	指	秦皇島北方玻璃有限公司
中國	指	中華人民共和國，就本報告而言，不包括香港、中國澳門特別行政區及台灣

I. DEFINITIONS

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

DEFINITIONS OF FREQUENTLY-USED TERMS

Audit Committee	the audit committee of the Board
CLFG	China Luoyang Float Glass (Group) Company Limited*
CNBM Finance Company	China National Building Material Group Finance Co., Ltd.
CNBM Research Institute	CNBM New Material Research Institute Group Co., Ltd.*
CNBMG	China National Building Material Group Co., Ltd.*
Company	Triumph New Energy Company Limited
CSRC	China Securities Regulatory Commission
Far East Opto-Electronics	Far East Opto-Electronics Co., Ltd.
Group	the Company and its subsidiaries
Hefei New Energy	CNBM (Hefei) New Energy Co., Ltd.*
Hong Kong	The Hong Kong Special Administrative Region of the PRC
Hong Kong Listing Rules	The Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited
International Engineering	China Triumph International Engineering Company Limited
Jiangsu Guangnian	Jiangsu Guangnian New Material Co., Ltd.*
Luoyang New Energy	CNBM (Luoyang) New Energy Resources Co., Ltd.*
North Glass	Qinhuangdao North Glass Co., Ltd.*
PRC	the People's Republic of China, for the purpose of this interim report, excluding Hong Kong, the Macau Special Administrative Region of the PRC and Taiwan

薪酬與考核委員會	指	董事會薪酬與考核委員會	Remuneration and Review Committee	the remuneration and review committee of the Board
國資委	指	國務院國有資產監督管理委員會	SASAC	State-owned Assets Supervision and Administration Commission
上交所上市規則	指	《上海證券交易所股票上市規則》	Shanghai Listing Rules	The Rules Governing the Listing of Stocks on the Shanghai Stock Exchange
盛世新能源	指	安徽盛世新能源材料科技有限公司	Shengshi New Energy	Anhui Shengshi New Energy Material Technology Co., Ltd.
盛世新材料	指	安徽盛世新材料科技有限公司	Shengshi New Material	Anhui Shengshi New Material Technology Co., Ltd.
沅陽鑫達	指	沅陽鑫達新材料有限公司	Shuyang Xinda	Shuyang Xinda New Material Co., Ltd.
上交所	指	上海證券交易所	SSE	Shanghai Stock Exchange
聯交所	指	香港聯合交易所有限公司	Stock Exchange	The Stock Exchange of Hong Kong Limited
桐城新能源	指	中國建材桐城新能源材料有限公司	Tongcheng New Energy	CNBM (Tongcheng) New Energy Materials Co., Ltd.*
凱盛玻璃控股	指	凱盛玻璃控股有限公司	Triumph Glass Holding	Triumph Glass Holding Co., Ltd.
凱盛資源	指	中建材凱盛礦產資源集團有限公司	Triumph Resources	CNBMG Triumph Mineral Resources Group Co., Ltd.
凱盛科技集團	指	凱盛科技集團有限公司	Triumph Technology Group	Triumph Science & Technology Group Co., Ltd.*
宜興新能源	指	中建材(宜興)新能源有限公司	Yixing New Energy	CNBM (Yixing) New Energy Resources Co., Ltd.*
漳州新能源	指	凱盛(漳州)新能源有限公司	Zhangzhou New Energy	Kaisheng (Zhangzhou) New Energy Co., Ltd.*
自貢新能源	指	凱盛(自貢)新能源有限公司	Zigong New Energy	Kaisheng (Zigong) New Energy Co., Ltd.*

* 僅供識別

* For identification purpose only

第二節 本公司簡介和主要財務指標

一、 本公司信息

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

二、 聯繫人和聯繫方式

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

三、 基本情況變更簡介

註冊地址	中國河南省洛陽市西工區唐宮 中路9號
註冊地址的 歷史變更情況	無
辦公地址	中國河南省洛陽市西工區唐宮 中路9號
辦公地址的郵政編碼	471009
網址	http://www.zhglb.com/
電子信箱	lybl600876@163.com
報告期內變更情況 查詢索引	無

II. THE COMPANY'S PROFILE AND MAJOR FINANCIAL INDICATORS

I. Information of the Company

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

II. Contact Persons and Contact Methods

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

III. Changes in Basic Information

Registered address	No. 9, Tang Gong Zhong Lu, Xigong District, Luoyang, Henan Province, the PRC
Historical changes of the registered address	Nil
Office address	No. 9, Tang Gong Zhong Lu, Xigong District, Luoyang, Henan Province, the PRC
Postal code of the office address	471009
Website	http://www.zhglb.com/
Email	lybl600876@163.com
Reference Index of Changes during the reporting period	Nil

四. 信息披露及備置地點變更情況簡介

選定的信息披露報紙 《中國證券報》、《上海證券
名稱 報》、《證券日報》
登載半年度報告(A股) <http://www.sse.com.cn>、
的網站地址
登載中期報告(H股) <http://www.hkexnews.hk>
的網站地址
半年度／中期 凱盛新能源股份有限公司
報告備置地點 證券部
報告期內變更情況查 無
詢索引

五. 本公司股票簡況

股票 種類	股票上市交易所	股票簡稱	股票代碼	變更前 股票簡稱
A股	上交所	凱盛新能	600876	洛陽玻璃
H股	聯交所	凱盛新能	01108	洛陽玻璃股份

說明：

2023年3月3日，本公司A股證券簡稱由「洛陽玻璃」變更為「凱盛新能」。

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

六. 其他有關資料

本公司聘請的會計師事務所(境內)	名稱	致同會計師事務所(特殊普通合夥)
	辦公地址	中國北京市朝陽區建國門外大街22號賽特廣場5層
	簽字會計師姓名	鄭建利、付俊惠
中國法律顧問	名稱	北京大成律師事務所
	辦公地址	中國北京市朝陽區東大橋路9號 僑福芳草地D座7層
香港法律顧問	名稱	李偉斌律師行
	辦公地址	香港中環環球大廈二十二樓
H股股份過戶登記處	名稱	香港證券登記有限公司
	辦公地址	香港灣仔皇后大道東一八三號合和中心十七M樓

IV. Changes in the Places for Information Disclosure and Reference

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

V. Basic Information of the Company's Shares

Type of shares	Place of listing of the Company's shares	Stock abbreviation	Stock code	Former stock abbreviation
A Share	SSE	TRIUMPH NEW EN	600876	Luoyang Glass
H Share	Stock Exchange	TRIUMPH NEW EN	01108	LUOYANG GLASS

Note:

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

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

VI. Other Information

Accounting firm appointed by the Company (domestic)	Name	Grant Thornton (Special General Partnership)
	Office address	5th Floor, Scitech Place, 22 Jianguomen Wai Avenue, Chaoyang District, Beijing, the PRC
	Names of signing accountants	Zheng Jianli, Fu Junhui
Legal advisor as to PRC laws	Name	Beijing Dentons Law Office, LLP
	Office address	7th Floor, Building D Parkview Green FangCaoDi No. 9 Dongdaqiao Road Chaoyang District, Beijing, the PRC
Legal advisor as to Hong Kong laws	Name	Li & Partners
	Office address	22/F, World Wide House, Central, Hong Kong
Share Registrar for H shares	Name	Hong Kong Registrars Limited
	Office address	17M Floor, Hopewell Centre, 183 Queen's Road East, Wanchai, Hong Kong

七. 本公司主要會計數據和財務指標

(一) 主要會計數據

VII. Major Accounting Data and Financial Indicators of the Company

(I) Major accounting data

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

主要會計數據	本報告期(1-6月)	上年同期	本報告期比 上年同期增減 Increase/decrease for the reporting period from the corresponding period last year (%)
Major accounting data	Reporting period (January-June)	Corresponding period last year	
營業收入 Operating revenue	2,978,823,318.67	2,778,818,294.04	7.20
歸屬於本公司股東的淨利潤(淨虧損以“-”號填列) Net profit attributable to shareholders of the Company (net loss is represented by "-")	-54,781,826.93	128,742,580.09	-142.55
歸屬於本公司股東的扣除非經常性損益的淨利潤(淨虧損以“-”號 填列) Net profit attributable to shareholders of the Company after deducting extraordinary profit and loss (net loss is represented by "-")	-65,546,344.95	27,095,338.17	-341.91
經營活動產生的現金流量淨額 Net cash flow from operating activities	-18,666,750.36	-384,739,037.08	不適用 N/A
	本報告期末	上年度末	本報告期末比 上年度末增減 Increase/decrease for the reporting period from the corresponding period last year (%)
	As at the end of the reporting period	As at the end of last year	
歸屬於本公司股東的淨資產 Net assets attributable to shareholders of the Company	4,572,369,639.62	4,627,151,466.55	-1.18
總資產 Total assets	12,782,640,526.03	12,427,698,664.06	2.86

(二) 主要財務指標

(II) Major financial indicators

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

主要財務指標	本報告期(1-6月)	上年同期	本報告期比 上年同期增減 Increase/decrease for the reporting period from the corresponding period last year (%)
Major financial indicators	Reporting period (January-June)	Corresponding period last year	
基本每股收益(元/股)(損失以「-」號填列) Basic earnings per share (RMB/share) (loss is represented by "-")	-0.08	0.20	-140.00
稀釋每股收益(元/股)(損失以「-」號填列) Diluted earnings per share (RMB/share) (loss is represented by "-")	-0.08	0.20	-140.00
扣除非經常性損益後的基本每股收益(元/股)(損失以「-」號填列) Basic earnings per share after deducting extraordinary profit and loss (RMB/share) (loss is represented by "-")	-0.10	0.04	-350.00
加權平均淨資產收益率(%) (損失以「-」號填列) Weighted average return on net assets (%) (loss is represented by "-")	-1.19	3.00	減少4.19個百分點 Decreased by 4.19 percentage points
扣除非經常性損益後的加權平均淨資產收益率(%) (損失以「-」號填列) Weighted average return on net assets after deducting extraordinary profit and loss (%) (loss is represented by "-")	-1.42	0.63	減少2.05個百分點 Decreased by 2.05 percentage points

八. 非經常性損益項目和金額

VIII. Non-Recurring Items and Amounts

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

非經常性損益項目	Non-recurring Items	金額 Amount	附註(如適用) Note (if applicable)
非流動性資產處置損益，包括已計提資產減 值準備的沖銷部分	Profit/loss on disposal of non-current assets, including the provision for assets impairment write-off portion	3,607,975.60	
計入當期損益的政府補助，但與本公司正常 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、對本公司損益產生 持續影響的政府補助除外	Government subsidies attributable to profits and losses for the period, except for the grants which are closely related to the normal operation of Company, comply with national policy requirements, gained constantly at a fixed amount or quantity according to certain standard and have continuous impact on the Company's profits and losses	9,377,663.93	
受託經營取得的託管費收入	Custody fee income from entrusted operation	566,037.72	
除上述各項之外的其他營業外收入和支出	Other non-operating income and expenses other than the aforesaid items	-351,370.06	
其他符合非經常性損益定義的損益項目	Other profit and loss items in line with the definition of non-recurring profits and losses	86,804.78	
減：所得稅影響額	Less: Amount of effect on income tax	-1,814,489.50	
少數股東權益影響額(稅後)	Amount of effect on minority interest (after tax)	-708,104.45	
合計	Total	10,764,518.02	

第三節 管理層討論與分析

一、報告期內本公司所屬行業及主營業務情況說明

1. 行業發展狀況

根據國家能源局的統計數據，報告期內，全國光伏新增併網1.02億千瓦，同比增長31%，其中集中式光伏4960萬千瓦，分佈式光伏5288萬千瓦。截至2024年6月底，全國光伏發電裝機容量達到7.13億千瓦，同比增長52%，其中集中式光伏4.03億千瓦，分佈式光伏3.1億千瓦。報告期內，全國光伏發電量3,914億千瓦時，同比增長47%，全國光伏發電利用率97%。

截至2024年6月底，全國累計發電裝機容量約30.7億千瓦，同比增長14.1%。其中，太陽能發電裝機容量約7.1億千瓦，同比增長51.6%；風電裝機容量約4.7億千瓦，同比增長19.9%。

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

2. 報告期本公司主營業務情況

本公司主要從事新能源材料的研發、生產及銷售。主營產品包括雙玻組件玻璃、AR光伏鍍膜玻璃、高透光伏玻璃鋼化片等太陽能裝備用光伏電池封裝材料。截至本報告期末，本公司在華東、華中、華北及西南地區建立了七大智能化光伏玻璃生產基地。

III. MANAGEMENT DISCUSSION AND ANALYSIS

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

1. Industry Development Status

According to the statistics from the National Energy Administration, China's newly on-grid photovoltaic power during the reporting period was 102,000,000 kW, representing a year-on-year increase of 31%, among which 49,600,000 kW were centralised photovoltaic power and 52,880,000 kW were distributed photovoltaic power. By the end of June 2024, the installed capacity of photovoltaic power in China reached 713,000,000 kW, representing a year-on-year increase of 52%, among which 403,000,000 kW were centralised photovoltaic power and 310,000,000 kW were distributed photovoltaic power. During the reporting period, China's photovoltaic power generation was 391,400,000,000 kWh, representing a year-on-year increase of 47%, recording a utilization rate of 97% nationwide.

By the end of June 2024, the cumulative installed power generation capacity in China was approximately 3,070,000,000 kW, representing a year-on-year increase of 14.1%, among which the installed capacity of solar power generation was approximately 710,000,000 kW, representing a year-on-year increase of 51.6%; and the installed capacity of wind power generation was approximately 470,000,000 kW, representing a year-on-year increase of 19.9%.

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

2. Principal Businesses of the Company during the Reporting Period

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

二. 報告期內核心競爭力分析

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

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

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

三. 經營情況的討論與分析

2024年上半年中國光伏應用市場仍然保持增長，但增速出現回落跡象。根據中國光伏行業協會發佈數據，2024年上半年中國光伏裝機規模102.48GW，同比增長30.7%；但出現近4年來首次單月同比下降現象，2024年3月和4月同比分別下降4.27GW和0.28GW。面對內捲式市場競爭風險，光伏組件開標價格持續下降，光伏上下游多環節價格跌破成本，行業全產業鏈進入新一輪供需關係調整期。

II. Analysis of Core Competitiveness during the Reporting Period

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

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

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

III. Discussion and Analysis on the Operations

In the first half of 2024, China's photovoltaic (PV) application market still maintained growth, but the growth rate appeared to be slowing down. According to the data released by the China Photovoltaic Industry Association, in the first half of 2024, China's PV installed capacity amounted to 102.48GW, representing a year-on-year growth of 30.7%, but there was the first month-on-month decline in the past four years, with March and April 2024 falling by 4.27GW and 0.28GW year-on-year, respectively. Faced with the risk of the involution-driving market competition, the tender price of PV modules constantly dropped, coupled with the prices of PV upstream and downstream segments falling short of the costs, the whole industry chain has entered into a new round of supply and demand relationship adjustment period.

從報告期財務數據看，本集團實現營業收入為人民幣297,882萬元，同比增長20,000萬元；實現營業虧損為人民幣6,938萬元，相比上年同期營業利潤人民幣16,646萬元減少人民幣23,584萬元；歸屬於本公司股東的扣除非經常性損益的淨損失為人民幣6,555萬元，同比減少人民幣9,264萬元。報告期末資產負債率為60.84%，較2023年末增長1.50個百分點。

報告期內，本公司積極應對行業、市場週期性調整的風險與挑戰，錨定新能源材料發展賽道，多維度優化配置資源、持續增強發展韌性。報告期內，本公司光伏玻璃產品產量1.96億平方米，銷量1.94億平方米，同比分別增長27%及31%；光伏玻璃原片總成品率提升約2個百分點。但是，光伏玻璃市場受短期庫存壓力較大、市場需求偏弱以及季節性因素疊加影響，自2023年11月起市場價格持續低位震蕩，導致本公司產品毛利率同比下滑約4.3個百分點，本報告期經營業績出現虧損。

報告期內，本公司繼續堅持三精管理、降本增效，堅持對標優化、創新發展。各生產基地以年度目標為導向，推動產品研發、技術管理再提升。桐城新能源成功研發1.6mm防眩光高透光伏壓延玻璃新產品並投放市場；宜興新能源《1.6mm光伏超薄壓花玻璃的開發和應用》項目獲第一屆能源電子產業創新大賽太陽能光伏賽道二等獎，《光伏玻璃自動打包技術》項目獲2024年全國機械冶金建材行業職工技術創新成果展示二等獎，獲評無錫市「465」現代產業集群發展優秀企業；自貢新能源原片成品率穩步提升，窯爐能耗由期初1,540cal/kg逐步降至期末1,510cal/kg，每日可節省燃氣用量約3,000m³，獲評「四川省綠色工廠」稱號。

According to the financial data in the reporting period, the Group's operating revenue amounted to RMB2,978,820,000, representing a year-on-year increase of RMB200,000,000; operating loss amounted to RMB69,380,000, representing a decrease of RMB235,840,000 as compared to operating profit of RMB166,460,000 for the same period of last year; net loss attributable to shareholders of the Company after deducting non-recurring profit or loss amounted to RMB65,550,000, representing a year-on-year decrease of RMB92,640,000. As at the end of the reporting period, the gearing ratio was 60.84%, representing an increase of 1.50 percentage points from that as at the end of 2023.

During the reporting period, the Company responded proactively to the risks and challenges of cyclical adjustments in the industry and market by anchoring itself in the new energy materials development field, optimizing the allocation of resources in a multi-dimensional manner, thereby constantly improving its development tenability. During the reporting period, the PV glass production volume and sales volume of the Company amounted to 196 million square meters and 194 million square meters, representing a year-on-year increase of 27% and 31%, respectively; and the total PV glass raw material yield rate was raised by approximately 2 percentage points. However, the PV glass market was hindered by short-term inventory pressure, weak market demand, seasonal and other combined factors, and the market price has been constantly fluctuating at a low spot since November 2023, resulting in a year-on-year decrease in the gross profit margin of the products of the Company by approximately 4.3 percentage points, and a loss in the operating results for the reporting period.

During the reporting period, the Company constantly adhered to three-axis management coupled with cost reduction and efficiency enhancement, and insisted on benchmarking, optimization and innovative development. The production bases were guided by the annual target to promote product research and development and technology management improvement. Tongcheng New Energy successfully researched and developed 1.6mm anti-glare, high-transmittance photovoltaic rolling glass and launched such new product into the market; the "Development and Application of 1.6mm Ultra-thin Embossed Photovoltaic Glass" project of Yixing New Energy won the Second Prize in the Solar Photovoltaic Segment of the First Energy and Electronics Industry Innovation Competition, and its "Photovoltaic Glass Automatic Packing Technology" project won the Second Prize of the 2024 National Machinery, Metallurgy and Building Material Industry Vocational and Technical Innovation Achievement Showcase, and it was honored as an outstanding enterprise for the development of "465" modern industrial clusters in Wuxi City. In addition, the raw glass production yield of Zigong New Energy has been steadily improved, and the energy consumption of the kiln has been gradually reduced from 1,540cal/kg at the beginning of the period to 1,510cal/kg at the end of the period, saving about 3,000m³ of gas per day, and it was awarded the title of "Green Factory of Sichuan Province".

雖然自2023年下半年以來，光伏行業產業鏈價格因供需節奏不匹配，出現多輪加速下跌，對生產企業產生較大影響，盈利承壓。但從長遠看，產業整合和劣質產能出清有利於推動中國光伏行業的高質量發展，技術創新、品質提升、綠色發展將是實現可持續發展的重要內核。儘管行業發展面臨重重挑戰，全球光伏市場依舊保持樂觀預期。根據中國光伏行業協會的預計，2024年全球新增裝機預期390-430 GW，同期中國新增裝機預期190-220 GW。

2024年下半年，本公司將全面、長遠地研判行業形勢，保持戰略定力，增強發展信心，錨定全年發展目標。繼續把強化黨建引領、精簡組織架構、持續研發創新、科學產能佈局、優化產品結構、築牢產品品質、提高成品率、提升服務水平、不斷開拓市場、佔領市場作為重要抓手；堅持做好技術、採購、銷售和財務「四統一」管理，通過技術革新、技術攻關，降低單位能耗，釋放產線深加工產能，進一步降低單位生產成本；利用集中採購平台優勢，做好大宗原材料及輔材的保供、降本工作；發揮產品銷售的協調統籌作用，狠抓大客戶管理，拓市場、去庫存，降低銷售成本；加強本集團內部資金集中管理，提高資金使用效率，合理控制投資成本；深入開展「一毛錢增利計劃」、「降本增效」活動；加快推進智能製造和數字化轉型，強化關鍵核心技術攻關，打造智能製造工廠，全力以赴完成全年穩增長各項目標任務。

自報告期結束後未發生對本集團有重大影響的事項。

Although since the second half of 2023, there have been several rounds of accelerated price falls in the photovoltaic industry chain due to the mismatch of supply and demand rhythms, which has had a great impact on production enterprises and exerted pressure on their profitability. However, in the long haul, industrial integration and phase-out of inferior production capacity will be conducive to promoting the high-quality development of the PV industry in China, and technological innovation, quality enhancement, and green development will be the cornerstone of achieving constantly sustainable development. Despite the challenges to the development of the industry, the path of global PV market remains sanguine. According to the estimation of the China Photovoltaic Industry Association, the global new installations in 2024 are expected to be 390-430GW, while the new installations in China are expected to be 190-220GW during the same period.

In the second half of 2024, the Company will take a full-scale and long-term view of the industry trends, maintain its strategic stability, strengthen its confidence in development, and anchor its development targets for the whole year. The Company will continue to strengthen party leadership, streamline organizational structure, sustain R&D innovation with scientific capacity layout, optimize product structure, strengthen product quality, improve yield rate, enhance service quality, and continuously open up and capture the market as strong hand; the Company will insist on the management of the "4 unification model" of technology, procurement, sales and finance, and reduce the energy consumption of the unit via technological innovations and technical research, and release the deep-processing capacity of the production line to further reduce the unit production cost. In addition, the Company will take advantage of the centralized procurement platform to ensure the supply of bulk raw materials and auxiliary materials and reduce costs. The Company will play a coordinating role in product sales, pay close attention to the management of major customers, expand the market, remove inventories, and reduce the cost of sales. Furthermore, the Company will enhance the centralized management of the Group's internal funds to improve the efficiency of funds utilization, and reasonably control investment costs, further launch the "Ten-Cent Profit Enhancement Plan" and "Cost Reduction and Efficiency Enhancement" activities; speed up intelligent manufacturing and digitization transformation, and strengthen key core technologies to build a smart manufacturing factory, thereby accomplishing the target of steady growth for the whole year with utmost efforts.

There have been no events that have had a significant impact on the Group since the end of the reporting period.

四. 報告期內主要經營情況

(一) 主營業務分析

1. 財務報表相關項目變動分析表

IV. The Principal Operations during the Reporting Period

(I) Analysis of principal operating activities

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

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

科目 Item	本期數 Amount for current period	上年同期數 Amount for the same period last year	變動比例 Change (%)
營業收入 Operating revenue	2,978,823,318.67	2,778,818,294.04	7.20
營業成本 Operating costs	2,771,093,609.92	2,482,815,202.22	11.61
銷售費用 Selling expenses	11,614,642.11	12,135,001.59	-4.29
管理費用 Administrative expenses	72,432,692.80	71,421,868.03	1.42
財務費用 Finance expenses	49,450,160.89	36,684,690.89	34.80
研發費用 Research and development expenses	115,510,391.60	107,234,562.42	7.72
其他收益 Other income	25,376,553.76	109,619,994.87	-76.85
投資收益(損失以「-」號填列) Investment income (loss is represented by "-")	-6,361,499.16	6,124,204.41	-203.87
信用減值損失(損失以「-」號填列) Credit impairment loss (loss is represented by "-")	-3,872,517.71	-1,457,620.66	不適用 N/A
資產減值損失(損失以「-」號填列) Impairment loss of assets (loss is represented by "-")	-26,055,957.69	3,858,670.80	-775.26
資產處置收益(損失以「-」號填列) Gains from disposal of assets (loss is represented by "-")	3,607,975.60	-5,138.72	不適用 N/A
所得稅費用(利益以「-」號填列) Income tax expenses (benefit is represented by "-")	-21,745,634.57	12,597,716.12	-272.62
經營活動產生的現金流量淨額 Net cash flow from operating activities	-18,666,750.36	-384,739,037.08	不適用 N/A
投資活動產生的現金流量淨額 Net cash flow from investing activities	-303,774,360.51	-396,342,810.15	不適用 N/A
籌資活動產生的現金流量淨額 Net cash flow from financing activities	340,927,852.76	866,547,300.65	-60.66

營業收入變動原因說明：本報告期光伏玻璃銷量同比增加；

營業成本變動原因說明：本報告期光伏玻璃銷量增加帶動成本同比增長；

銷售費用變動原因說明：本報告期銷售人員薪酬同比下降；

管理費用變動原因說明：本報告期管理費用同比基本持平；

財務費用變動原因說明：本報告期帶息負債規模同比增加；

研發費用變動原因說明：本報告期研發領料等同比增加；

其他收益變動原因說明：本報告期政府補助等同比減少；

投資收益變動原因說明：本報告期均為應收款項融資終止確認損失，相比上年同期無其他事項影響；

信用減值損失變動原因說明：本報告期往來款項壞賬準備同比增加；

資產減值損失變動原因說明：本報告期存貨跌價準備同比增加；

資產處置收益變動原因說明：本報告期處置老舊產線收益同比增加；

所得稅費用變動原因說明：本報告期應納稅所得額同比減少，可抵扣虧損同比增加；

經營活動產生的現金流量淨額變動原因說明：本報告期持續優化經營資金收支結構；

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

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

Reasons for change in selling expenses: the year-on-year decrease in remuneration of sales staff in the reporting period;

Reasons for change in administrative expenses: administrative expenses remained relatively stable year-on-year during the reporting period;

Reasons for change in finance expenses: the year-on-year increase in the scale of interest-bearing liabilities in the reporting period;

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

Reasons for change in other income: the year-on-year decrease in government subsidies in the reporting period;

Reasons for change in investment income: the derecognition of losses on receivables financing in the reporting period and there was no other impact as compared to the same period last year;

Reasons for change in credit impairment losses: the year-on-year increase in bad debt provision for trade receivables in the reporting period;

Reasons for change in impairment losses of assets: the year-on-year increase in provision for decline in impairment loss on inventories in the reporting period;

Reasons for change in gains from disposal of assets: the year-on-year increase in gain on disposal of worn-out production lines in the reporting period;

Reasons for change in income tax expenses: the year-on-year decrease in taxable income and year-on-year increase in deductible losses in the reporting period;

Reasons for change in net cash flow from operating activities: the continued optimization of the structure of operating funds during the reporting period;

投資活動產生的現金流量淨額變動原因說明：本報告期一方面處置老舊產線收回現金同比增加，另一方面購建固定資產等長期資產現金流出同比有所下降；

籌資活動產生的現金流量淨額變動原因說明：本報告期一方面融入規模同比下降，另一方面償還到期債務等同比增加。

Reasons for change in net cash flow from investing activities: the year-on-year increase in cash recoveries from the disposal of worn-out production lines on the one hand, and the year-on-year decrease in cash outflow from the purchase of fixed assets and other long-term assets on the other hand during the reporting period;

Reasons for change in net cash flow from financing activities: the year-on-year decrease in the scale of inflow coupled with the year-on-year increase in the repayment of debts due during the reporting period.

(二) 資產、負債情況分析

(II) Analysis of assets and liabilities

1. 資產及負債狀況

1. Assets and liabilities

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	本期期末數	本期期末數 佔總資產的比例	上年期末數	上年期末數 佔總資產的比例	本期期末金額 較上年期末變動比例	情況說明
Item	Closing balance of current period	Percentage of closing balance of current period over the total assets (%)	Closing balance of last year	Percentage of closing balance last year over the total assets (%)	Percentage of changes in closing balance of current period over the closing balance last year (%)	Explanation
應收票據 Notes receivable	498,692,202.48	3.90	187,071,244.67	1.51	166.58	本報告期本公司根據管理金融資產的業務模式，將信用等級不高的銀行承兌匯票分類到應收票據列示 Based on the Company's business model for managing financial assets, bank acceptance with low credit ratings are presented as notes receivable during the reporting period
應收款項融資 Receivable financing	775,924,578.79	6.07	1,413,397,411.65	11.37	-45.10	同上述「應收票據」說明 Same as the explanation for "Notes receivable" above
存貨 Inventories	926,294,388.76	7.25	686,887,235.96	5.53	34.85	本報告期庫存增加 Increase in inventories during the reporting period
其他流動資產 Other current assets	155,276,832.39	1.21	114,962,230.83	0.93	35.07	本報告期待抵扣進項稅額增加 Increase in deductible input tax during the reporting period
在建工程 Construction in progress	2,535,864,974.84	19.84	1,772,629,520.09	14.26	43.06	本報告期項目建設進度提高 Increased progress in project construction during the reporting period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	本期期末數	本期期末數 佔總資產的比例	上年期末數	上年期末數 佔總資產的比例	本期期末金額 較上年期末變動比例	情況說明
Item	Closing balance of current period	Percentage of closing balance of current period over the total assets (%)	Closing balance of last year	Percentage of closing balance last year over the total assets (%)	Percentage of changes in closing balance of current period over the closing balance last year (%)	Explanation
開發支出 Development expenditures	24,524,199.94	0.19	14,895,294.06	0.12	64.64	本報告期資本化研發投入增加 Increase in capitalized research and development investment during the reporting period
遞延所得稅資產 Deferred income tax assets	39,383,753.86	0.31	15,963,295.75	0.13	146.71	本報告期資產減值及可抵扣虧損等可 抵扣暫時性差異增加 Increase in deductible temporary differences such as impairment of assets and deductible losses during the reporting period
其他非流動資產 Other non-current assets	35,145,090.03	0.27	590,128,892.55	4.75	-94.04	本報告期預付工程及設備款項按工程 進度轉入在建工程 Transfer of prepayment for construction and equipment to construction in progress in accordance with the progress of the projects during the reporting period
應付票據 Notes payable	721,505,538.47	5.64	486,886,737.12	3.92	48.19	本報告期開立銀行承兌匯票增加 Increase in issuance of bank acceptance during the reporting period

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目名稱	本期期末數	本期期末數 佔總資產的比例	上年期末數	上年期末數 佔總資產的比例	本期期末金額 較上年期末變動比例	情況說明
Item	Closing balance of current period	Percentage of closing balance of current period over the total assets (%)	Closing balance of last year	Percentage of closing balance last year over the total assets (%)	Percentage of changes in closing balance of current period over the closing balance last year (%)	Explanation
應付職工薪酬 Employee remuneration payable	23,981,054.13	0.19	84,343,288.15	0.68	-71.57	本報告期支付上年末計提的工資薪金及獎金等 Payment of wages, salaries and bonuses accrued at the end of the previous year during the reporting period
應交稅費 Taxes payable	23,131,804.66	0.18	45,217,814.58	0.36	-48.84	本報告期支付上年末計提的企業所得稅等稅費 Payment of enterprise income tax and other taxes accrued at the end of the previous year during the reporting period
一年內到期的非流動 負債 Non-current liabilities due within one year	879,190,930.29	6.88	453,468,886.35	3.65	93.88	本報告期一年內應償還的長期借款增加 Increase in long-term loans repayable within one year during the reporting period
其他流動負債 Other current liabilities	280,372,991.75	2.19	606,787,982.57	4.88	-53.79	本報告期已背書未終止確認的票據減少 Decrease in bills endorsed but not yet derecognized during the reporting period
租賃負債 Lease liabilities	4,021,444.06	0.03	5,857,164.28	0.05	-31.34	本報告期租賃期限逐漸到期 Gradual expiration of lease terms during the reporting period
未分配利潤 Undistributed profit	94,510,205.17	0.74	149,292,032.10	1.20	-36.69	本報告期經營虧損 Loss from operating activities during the reporting period

2. 截至報告期末主要資產受限情況

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

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	賬面餘額	期末賬面價值	受限類型
Item	Book balance	Book value at the end of the period	Reasons for restriction
貨幣資金	3,181,349.45	3,181,349.45	保證金利息、房屋維修基金
Monetary funds			Interest of security deposit, house maintenance funds
應收票據	5,000,000.00	5,000,000.00	質押
Notes receivables			Pledge
應收款項融資	163,651,334.06	163,651,334.06	質押
Accounts receivables financing			Pledge
固定資產	625,878,098.15	530,127,197.03	抵押
Fixed assets			Mortgage
無形資產	225,554,490.95	211,856,292.92	抵押
Intangible assets			Mortgage
合計	1,023,265,272.61	913,816,173.46	
Total			

3. 其他說明

主營業務分行業、分產品情況

3. Other explanations

Principal operations by industry and by product

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

主營業務分行業情況 Principal operations by industry						
分行業	營業收入	營業成本	毛利率	比上年同期增減	比上年同期增減	毛利率比上年同期增減
				Increase/ decrease of operating revenue as compared with the corresponding period last year	Increase/ decrease of operating costs as compared with the corresponding period last year	Increase/decrease of gross profit margin as compared with the corresponding period last year
By industry	Operating revenue	Operating costs	Gross profit margin (%)	(%)	(%)	(%)
新材料 New materials	2,972,816,373.89	2,768,524,680.49	6.87	7.91	12.23	下降3.59個百分點 Decreased by 3.59 percentage points
主營業務分產品情況 Principal operations by product						
分產品	營業收入	營業成本	毛利率	比上年同期增減	比上年同期增減	毛利率比上年同期增減
				Increase/ decrease of operating revenue as compared with the corresponding period last year	Increase/ decrease of operating costs as compared with the corresponding period last year	Increase/decrease of gross profit margin as compared with the corresponding period last year
By product	Operating revenue	Operating costs	Gross profit margin (%)	(%)	(%)	(%)
光伏玻璃 Photovoltaic glass	2,954,116,003.29	2,750,759,707.89	6.88	11.75	17.17	下降4.31個百分點 Decreased by 4.31 percentage points
其他功能玻璃 Other functional glass	18,700,370.60	17,764,972.60	5.00	-83.20	-85.07	提高11.90個百分點 Increased by 11.90 percentage points

(三) 投資狀況分析

1. 對外股權投資總體分析

(1). 重大的股權投資

報告期內，本公司不存在重大的股權投資。

(2). 重大的非股權投資

(1) 洛陽新能源太陽能光伏電池封裝材料一期項目，本報告期實際完成投資額58,353萬元，佔本公司截至本報告期末總資產(合併口徑)約4.57%。截至本報告期末累計完成投資額118,091萬元，佔本公司截至本報告期末總資產(合併口徑)約9.24%。建設資金來源主要是自籌資金及金融機構貸款，目前項目建設正在按計劃推進。

(2) 北方玻璃太陽能光伏電池封裝材料一期項目，本報告期實際完成投資額31,832萬元，佔本公司截至本報告期末總資產(合併口徑)約2.49%。截至本報告期末累計完成投資額60,713萬元，佔本公司截至本報告期末總資產(合併口徑)約4.75%。建設資金來源主要是自籌資金及金融機構貸款，目前項目建設正在按計劃推進。

(III) Analysis of investment

1. Overall analysis of external equity investment

(1). Material equity investments

During the reporting period, the Company made no material equity investments.

(2). Material non-equity investments

(1) For the Luoyang New Energy Solar Photovoltaic Cell Encapsulating Material Phase I Project, an actual investment of RMB583,530,000, being approximately 4.57% of the total assets (on a consolidated basis) of the Company as of the end of the reporting period, was completed during the reporting period and an accumulative investment of RMB1,180,910,000, being approximately 9.24% of the total assets (on a consolidated basis) of the Company as of the end of the reporting period, was completed as of the end of the reporting period. The source of funds was mainly self-raised funds and loans from financial institutions. Currently, the project is progressing as planned.

(2) For the North Glass Solar Photovoltaic Cell Encapsulating Material Phase I Project, an actual investment of RMB318,320,000, being approximately 2.49% of the total assets (on a consolidated basis) of the Company as of the end of the reporting period, was completed during the reporting period and an accumulative investment of RMB607,130,000, being approximately 4.75% of the total assets (on a consolidated basis) of the Company as of the end of the reporting period, was completed as of the end of the reporting period. The source of funds was mainly self-raised funds and loans from financial institutions. Currently, the project is progressing as planned.

(3). 以公允價值計量的
金融資產

(3). Financial assets measured at fair value

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

資產類別	期初數	本期公允價值 變動損益 Gains or losses arising from changes in fair value during the period	計入權益的 累計公允 價值變動 Accumulated changes in fair value included into equity	本期計提的減值 Impairment accrued during the period	本期購買金額 Amount of purchase during the period	本期出售/ 贖回金額 Amount of disposal/ redemption during the period	其他變動	期末數
Type of assets	Opening amount						Other changes	Closing amount
應收款項融資 Accounts receivable financing	1,413,397,411.65				1,545,975,725.80	1,493,122,582.14	-690,325,976.52	775,924,578.79
合計 Total	1,413,397,411.65				1,545,975,725.80	1,493,122,582.14	-690,325,976.52	775,924,578.79

(四) 重大資產和股權出售

(IV) Material disposal of assets and equity interests

報告期內，本公司不存在重大資產和股權出售。

There were no material assets and equity interests disposal of the Company during the reporting period.

(五) 重大資產和股權收購

(V) Material acquisition of assets and equity interests

報告期內，本公司不存在重大資產和股權收購。

There were no material assets and equity interests acquisition of the Company during the reporting period.

(六) 主要控股參股公司分析

(VI) Analysis of major controlled and investee companies

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

公司名稱	所處行業	主要產品或服務	長期股權投資期末餘額	本期期末餘額佔 本公司總資產的比例(%) Proportion of the closing balance of the period to total assets of the Company (%)	持股比例(%) Shareholding ratio (%)	註冊資本 Registered capital	總資產 Total assets	淨資產 Net assets	淨利潤(淨虧損 以「-」號填列) Net profit (Net loss is represented by "-")
Company name	Industry	Major products or services	Closing balance of long-term equity investments						
合肥新能源	新材料	光伏玻璃	975,180,001.59	7.63%	100.00	868,000,000.00	2,507,558,916.05	1,084,133,208.44	-31,070,788.53
Hefei New Energy	New materials	Photovoltaic glass							
桐城新能源	新材料	光伏玻璃	1,039,788,106.76	8.13%	100.00	933,388,980.00	3,002,187,894.00	1,261,842,177.82	-1,330,733.44
Tongcheng New Energy	New materials	Photovoltaic glass							
宜興新能源	新材料	光伏玻璃	242,691,936.01	1.90%	70.99	313,700,000.00	2,639,816,738.50	580,862,495.38	654,213.93
Yixing New Energy	New materials	Photovoltaic glass							
自貢新能源	新材料	光伏玻璃	300,000,000.00	2.35%	60.00	500,000,000.00	1,183,682,412.07	652,029,831.08	16,927,781.06
Zigong New Energy	New materials	Photovoltaic glass							
漳州新能源	新材料	光伏玻璃	390,388,352.49	3.05%	100.00	550,000,000.00	910,062,032.95	343,088,112.43	-7,302,751.74
Zhangzhou New Energy	New materials	Photovoltaic glass							
洛陽新能源	新材料	光伏玻璃	600,000,000.00	4.69%	100.00	800,000,000.00	1,462,229,059.98	604,145,969.97	-266,298.34
Luoyang New Energy	New materials	Photovoltaic glass							
北方玻璃	新材料	其他功能玻璃	355,366,851.77	2.78%	100.00	643,903,700.00	968,738,879.10	378,368,464.78	-3,971,233.36
North Glass	New materials	Other functional glass							

說明：本公司對全資及控股附屬公司長期股權投資期末餘額採用成本法核算。

Note: The closing balance of the Company's long-term equity investments in wholly-owned and controlled subsidiaries is accounted for using the cost method.

有關主要控股參股公司的進一步詳情，請參見本中期報告第八節財務報告附註「九、在其他主體中的權益」及附註「十七、本公司財務報表主要項目註釋」中「3.長期股權投資」部分。

For further details in relation to the major controlled and investee companies, please refer to Note "IX. Interests in Other Entities" and section "3. Long-term equity investment" of Note "XVII. Notes to Major Items of the Financial Statements of the Company" to the Financial Report in Section VIII of this interim report.

五、其他披露事項

(一) 可能面對的風險

1. 行業風險

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

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

2. 原、燃料價格風險

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

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

3. 新工程項目風險

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

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

V. Other Disclosures

(I) Possible risks

1. Risks arising from the industry

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

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

2. Risks arising from price of raw materials and fuel

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

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

3. Risks arising from new engineering projects

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

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

4. 財務風險

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

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

(二) 其他披露事項

1. 銀行借款和其他借貸

短期借款：於2024年6月30日，本集團短期借款餘額為人民幣958,516,709.79元，其中：信用借款人民幣798,985,304.64元(含利息495,304.64元)，已貼現未終止確認的票據人民幣159,531,405.15元。本報告期信用借款的年利率為2.295%–3.0%。

長期借款：長期借款餘額為人民幣3,874,117,658.96元(含一年內到期的長期借款餘額為人民幣875,561,292.17元)。

一年以上長期借款償還期限：

償還期限

Repayment period

1至2年
2至5年
5年以上

1 to 2 years
2 to 5 years
Over 5 years

合計

Total

期末餘額
Closing balance

773,694,353.48
1,441,750,544.23
783,111,469.08

2,998,556,366.79

上年年末餘額
Balance at the
end of last year

925,944,989.34
1,290,687,775.32
907,290,849.15

3,123,923,613.81

4. Financial risks

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

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

(II) Other disclosures

1. Bank borrowings and other loans

Short-term borrowings: on 30 June 2024, the balance of short-term borrowings of the Group was RMB958,516,709.79, including credit borrowings of RMB798,985,304.64 (including interests of RMB495,304.64) and notes discounted but not derecognised of RMB159,531,405.15. The annual interest rates of credit borrowings for the reporting period were 2.295%–3.0%.

Long-term borrowings: the balance of long-term borrowings was RMB3,874,117,658.96 (including the balance of long-term borrowings due within one year of RMB875,561,292.17).

Repayment period for long-term loan with over one year:

2. 流動資金及資本來源

截至2024年6月30日止，本集團現金及現金等價物為人民幣249,219,833.39元。其中：美元存款為人民幣69,931.44元（於2023年12月31日：美元存款為人民幣1,091,782.69元）。期末現金及現金等價物與2023年12月31日餘額人民幣229,156,744.65元相比，共增加了人民幣20,063,088.74元。

3. 資本與負債比率

資本負債比率按期末負債總額扣除現金及現金等價物餘額除以歸屬於本公司淨資產計算。於2024年6月30日，本集團按此方式計算的資本負債比率為164.64%，2023年12月31日為154.42%，上升10.22個百分點。

4. 或有負債

於2024年6月30日，本集團並無任何重大或有負債。

5. 匯率波動風險

本集團之資產、負債及交易主要以人民幣計算，匯率波動對本集團並無重大影響。

6. 根據聯交所上市規則附錄D2第四十段，除了在此已作披露外，本公司確認有關聯交所上市規則附錄D2第三十二段所列事宜的現有公司資料與本公司2023年年度報告所披露的相關資料並無重大變動。

2. Liquidity and capital resources

As of 30 June 2024, the Group had cash and cash equivalents of RMB249,219,833.39, including US dollar deposits of RMB69,931.44 (31 December 2023: US dollar deposits of RMB1,091,782.69), representing an increase of RMB20,063,088.74 for cash and cash equivalents at the end of the period as compared with the balance of RMB229,156,744.65 as at 31 December 2023.

3. Gearing ratio

Gearing ratio is calculated based on the total liabilities at the end of the period less the balance of cash and cash equivalents and divided by net assets attributable to the Company. The gearing ratio of the Group calculated under this formula was 164.64% as at 30 June 2024, compared to 154.42% as at 31 December 2023, representing an increase of 10.22 percentage points.

4. Contingent liabilities

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

5. Risk of exchange rate fluctuations

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

6. Pursuant to paragraph 40 of Appendix D2 to the Hong Kong Listing Rules, save as disclosed herein, the Company confirms that there were no material differences between the existing information of the Company relating to the matters as set out in paragraph 32 of Appendix D2 to the Hong Kong Listing Rules and the relevant information disclosed in the Company's 2023 annual report.

第四節 公司治理

一、股東大會情況簡介

會議屆次	召開日期	決議刊登的指定網站的查詢索引	決議刊登的披露日期	會議決議
Session	Date	Index for websites on which resolutions were published	Date of publication of resolutions	Resolutions made at the meeting
2024年第一次臨時股東大會	2024年2月5日	http://www.sse.com.cn/ http://www.hkexnews.hk	2024年2月5日	會議表決通過了1、二零二四年至二零二六年原材料採購框架協議、其條款及條件、其建議年度上限、其項下擬進行的交易和其執行；2、二零二四年至二零二六年產品銷售框架協議、其條款及條件、其建議年度上限、其項下擬進行的交易和其執行；3、二零二四年至二零二六年產品供應框架協議、其條款及條件、其建議年度上限、其項下擬進行的交易和其執行；4、二零二四年至二零二六年工程施工設備採購安裝框架協議、其條款及條件、其建議年度上限、其項下擬進行的交易和其執行；5、二零二四年至二零二六年技術服務框架協議、其條款及條件、其建議年度上限、其項下擬進行的交易和其執行；6、二零二四年至二零二六年備品備件供應框架協議、其條款及條件、其建議年度上限、其項下擬進行的交易和其執行；7、二零二四年至二零二六年金融服務框架協議(連同二零二四年至二零二六年原材料採購框架協議、二零二四年至二零二六年產品銷售框架協議、二零二四年至二零二六年產品供應框架協議、二零二四年至二零二六年工程施工設備採購安裝框架協議、二零二四年至二零二六年技術服務框架協議、二零二四年至二零二六年備品備件供應框架協議，統稱「二零二四年至二零二六年持續關連交易協議」)、其條款及條件、其建議年度上限、其項下擬進行的交易和其執行；8、關於提請批准、追認及確認任何一位董事代表本公司(其中包括)簽署、執行、完成、交付或授權其他人士簽署、執行、完成、交付所有有關文件及契據，並授權董事作出彼等酌情認為實行及實施二零二四年至二零二六年持續關連交易協議所必須、恰當或合適的所有該等行為、事件及事宜或授權其他人士作出該等行為、事件及事宜的全部8項議案。
2024 First Extraordinary General Meeting	5 February 2024	http://www.sse.com.cn/ http://www.hkexnews.hk	5 February 2024	The meeting considered and approved 8 resolutions in relation to 1. the 2024-2026 Procurement of Raw Materials Framework Agreement, the terms and conditions thereof, its proposed annual caps, the transactions contemplated thereunder and the implementation thereof; 2. the 2024-2026 Sale of Products Framework Agreement, the terms and conditions thereof, its proposed annual caps, the transactions contemplated thereunder and the implementation thereof; 3. the 2024-2026 Supply of Products Framework Agreement, the terms and conditions thereof, its proposed annual caps, the transactions contemplated thereunder and the implementation thereof; 4. the 2024-2026 Engineering Construction Equipment Procurement and Installation Framework Agreement, the terms and conditions thereof, its proposed annual caps, the transactions contemplated thereunder and the implementation thereof; 5. the 2024-2026 Technical Services Framework Agreement, the terms and conditions thereof, its proposed annual caps, the transactions contemplated thereunder and the implementation thereof; 6. the 2024-2026 Supply of Spare Parts Framework Agreement, the terms and conditions thereof, its proposed annual caps, the transactions contemplated thereunder and the implementation thereof; 7. the 2024-2026 Financial Services Framework Agreement, (together with the 2024-2026 Procurement of Raw Materials Framework Agreement, the 2024-2026 Sale of Products Framework Agreement, the 2024-2026 Supply of Products Framework Agreement, the 2024-2026 Engineering Construction Equipment Procurement and Installation Framework Agreement, the 2024-2026 Technical Services Framework Agreement and the 2024-2026 Supply of Spare Parts Framework Agreement, collectively, the "2024-2026 CCT Agreements"), the terms and conditions thereof, its proposed annual caps, the transactions contemplated thereunder and the implementation thereof; and 8. approving, ratifying and confirming any one of the Directors for and on behalf of the Company, among other matters, to sign, execute, complete, deliver or to authorize signing, executing, completing and delivering all such documents and deeds, to do or authorize doing all such acts, matters and things as they may in their discretion consider necessary, expedient or desirable giving effect to and implement the 2024-2026 CCT Agreements.

會議屆次	召開日期	決議刊登的指定網站的查詢索引	決議刊登的披露日期	會議決議
Session	Date	Index for websites on which resolutions were published	Date of publication of resolutions	Resolutions made at the meeting
2023年股東周年大會	2024年6月25日	http://www.sse.com.cn/ http://www.hkexnews.hk	2024年6月25日	會議表決通過了1、建議修訂公司章程；2、本公司2023年度董事會工作報告；3、本公司2023年度監事會工作報告；4、本公司2023年度財務決算報告；5、本公司2023年年度報告全文及摘要；6、本公司2023年利潤分配預案；7、本公司2024年度財務預算報告；8、續聘致同會計師事務所(特殊普通合夥)為本公司2024年度審計機構，審計費共計人民幣160萬元。如2024年度審計業務量發生重大變化，授權本公司董事會屆時根據實際審計工作量決定其酬金；9、建議修訂股東大會議事規則；10、建議修訂董事會議事規則；11、建議修訂監事會議事規則；12、委任袁堅女士為本公司第十屆董事會獨立非執行董事的全部12項議案。
2023 Annual General Meeting	25 June 2024	http://www.sse.com.cn/ http://www.hkexnews.hk	25 June 2024	The meeting considered and approved 12 resolutions in relation to 1. the proposed amendments to the Articles of Association; 2. the working report of the Board of the Company for the year 2023; 3. the working report of the supervisory committee of the Company for the year 2023; 4. the final accounts report of the Company for the year 2023; 5. the Company's annual report 2023 and its summary; 6. the profit distribution plan of the Company for the year 2023; 7. the financial budget report of the Company for the year 2024; 8. the reappointment of Grant Thornton LLP* (致同會計師事務所(特殊普通合夥)) as the auditor of the Company for the year 2024 with an auditing fee of RMB1.6 million in aggregate and, in case of material changes in volume of audit work for the year 2024, authorization to the Board of the Company for determining its remuneration according to the actual audit workload by then; 9. the proposed amendment to the Rules of Procedure for General Meetings; 10. the proposed amendment to the Procedural Rules of the Board; 11. the proposed amendment to the Rules of Procedure for the Supervisory Committee; and 12. the appointment of Ms. Yuan Jian as an independent non-executive Director of the tenth session of the Board of the Company.

股東大會情況說明

報告期內，本公司共召開股東周年大會1次，臨時股東大會1次。股東大會上未有否決議案或變更前次股東大會決議的情形。涉及關聯交易的議案，關聯股東均已迴避表決；涉及以特別決議通過的議案，已獲得出席股東大會有效表決權股份總數的2/3以上通過。

Explanation on general meetings

During the reporting period, the Company convened one annual general meeting and one extraordinary general meeting. There was no situation where a resolution was vetoed or a resolution of the previous general meeting was changed at these general meetings. Related shareholders have abstained from voting on the resolutions regarding related party transactions; resolutions approved by way of special resolution have been approved by more than 2/3 of the total number of shares with valid voting rights present at the general meeting.

二、 本公司董事、監事、高級管理人員變動情況

II. Changes in Directors, Supervisors and Senior Management of the Company

姓名 Name	擔任的職務 Position	變動情形 Changes
袁堅 Yuan Jian	獨立非執行董事 Independent non-executive director	選舉 Election
趙虎林 Zhao Hulin	獨立非執行董事 Independent non-executive director	離任 Resignation

本公司董事、監事、高級管理人員變動的情況說明

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

2023年12月22日，趙虎林先生向董事會提交書面辭職報告，申請辭去本公司第十屆董事會獨立非執行董事、審計(或審核)委員會委員及薪酬與考核委員會主席職務。鑒於趙虎林先生辭任會導致獨立非執行董事人數少於董事會成員總人數的三分之一，趙虎林先生的辭任在下任獨立非執行董事填補其缺額後生效。

On 22 December 2023, Mr. Zhao Hulin submitted a written resignation to the Board to resign as an independent non-executive Director of the tenth session of the Board, a member of the Audit Committee of the Company and the chairman of the Remuneration and Review Committee of the Company. As the resignation of Mr. Zhao Hulin will result in the number of independent non-executive Directors falling below one-third of the total number of members of the Board, the resignation of Mr. Zhao Hulin shall take effect upon the vacancy is filled by a succeeding independent non-executive Director.

2024年6月25日，本公司2023年股東周年大會審議及批准委任袁堅女士為本公司第十屆董事會獨立非執行董事，其任期自2023年股東周年大會審議通過之日起至第十屆董事會任期屆滿之日止。

On 25 June 2024, the appointment of Ms. Yuan Jian as an independent non-executive Director of the tenth session of the Board of the Company was considered and approved at the 2023 annual general meeting of the Company with a term of office from the date of consideration and approval at the 2023 annual general meeting to the date of expiry of the term of office of the tenth session of the Board.

由於委任袁堅女士為本公司第十屆董事會獨立非執行董事的議案於2023年股東周年大會獲通過，趙虎林先生的辭任自2023年股東周年大會之日起生效。趙虎林先生辭任後，本公司的審計(或審核)委員會有少於三名成員，且本公司的薪酬與考核委員會不再由一名獨立非執行董事出任主席，不符合上市規則第3.21條及第3.25條之規定。

Following the passing of the resolution on the appointment of Ms. Yuan Jian as an independent non-executive Director of the tenth session of the Board at the 2023 annual general meeting, the resignation of Mr. Zhao Hulin took effect from the date of the 2023 annual general meeting. Following the resignation of Mr. Zhao Hulin, the Audit Committee of the Company comprised less than three members as required by Rule 3.21 of the Listing Rules, and the Remuneration and Review Committee of the Company was not chaired by an independent non-executive Director as required by Rule 3.25 of the Listing Rules.

2024年7月2日，袁堅女士獲委任為本公司的薪酬與考核委員會主席及本公司的審計(或審核)委員會成員。本公司的審計(或審核)委員會由三名成員組成，且本公司的薪酬與考核委員會由一名獨立非執行董事出任主席，重新符合上市規則第3.21條及第3.25條的規定。

On 2 July 2024, Ms. Yuan Jian was appointed as the chairwoman of the Remuneration and Review Committee of the Company and a member of the Audit Committee of the Company. Accordingly, the Audit Committee of the Company comprises three members, and the Remuneration and Review Committee of the Company is chaired by an independent non-executive Director, which re-complies with Rules 3.21 and 3.25 of the Listing Rules.

三. 利潤分配或資本公積金轉增預案

報告期擬定的利潤分配預案、公積金轉增股本預案

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

利潤分配或資本公積金轉增預案的
相關情況說明

無

四. 本公司股權激勵計劃、員工持股計劃或其他員工激勵措施的情況及其影響

不適用

五. 其他

1. 股份回購、出售及贖回

報告期內，本公司及其附屬公司概無回購、出售及贖回本公司的任何證券情況。

2. 審計(或審核)委員會

本公司審計(或審核)委員會已審閱了2024年中期報告。審計(或審核)委員會同意本集團截至2024年6月30日止六個月的未經審計中期賬目所採納的財務會計原則、準則及方法。

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

Proposal for profit distribution or conversion of capital reserves into share capital, which was prepared during the reporting period

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

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

Nil

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

N/A

V. Others

1. Repurchase, sale and redemption of shares

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

2. Audit Committee

The Audit Committee has reviewed the 2024 interim report. The Audit Committee has agreed with the financial accounting principles, standards, and methods adopted in the unaudited interim accounts of the Group for the six months ended 30 June 2024.

3. 企業管治守則之遵守

報告期內，本公司嚴格遵守了聯交所上市規則附錄C1《企業管治守則》第二部分的要求。本公司定期檢討企業管治常規，以確保符合《企業管治守則》。

本公司於報告期內採納並一直遵守《企業管治守則》所載之所有適用守則條文。

4. 標準守則之遵守

本公司已採納聯交所上市規則附錄C3之《上市發行人董事進行證券交易的標準守則》（「標準守則」）作為董事和監事進行證券交易的操守守則。本公司在向所有董事和監事做出特定查詢後，全體董事和監事均確認本報告期內已嚴格遵守標準守則中所規定的標準。

5. 員工及薪酬政策

截至2024年6月30日，本集團在冊員工人數為3,185人。本公司及其附屬公司經營者實行年薪制，員工實行崗位技能工資制。同時，按照國家、省、市相關政策，本公司員工均享受「五險一金」、帶薪休假、帶薪培訓等待遇。

6. 股息

本公司董事會不建議宣派截至2024年6月30日止六個月股息。

3. Compliance with the Corporate Governance Code

During the reporting period, the Company strictly complied with the requirements of Part 2 of the Corporate Governance Code as set out in Appendix C1 to the Hong Kong Listing Rules. The Company regularly reviews its corporate governance practices to ensure compliance with the Corporate Governance Code.

The Company has adopted and has always complied with all the applicable code provisions as set out in the Corporate Governance Code during the reporting period.

4. Compliance with the Model Code

The Company has adopted the "Model Code for Securities Transactions by Directors of Listed Issuers" as set out in Appendix C3 to the Hong Kong Listing Rules (the "Model Code") as its code of conduct regarding securities transactions of the Directors and Supervisors. Having made specific enquiry to all Directors and Supervisors, all the Directors and Supervisors confirmed that they have strictly complied with the required standard set out in the Model Code during the reporting period.

5. Employees and remuneration policy

As at 30 June 2024, the number of employees listed on the payroll register of the Group was 3,185. An annual remuneration system is adopted for the management personnel of the Company and its subsidiaries while a position plus skill-based salary system is adopted for the employees of the Company. In addition, according to relevant national, provincial and municipal policies, employees of the Company are also entitled to the "five insurance and housing provident fund", paid leave, paid training and other treatments.

6. Dividend

The Board does not recommend declaring dividends for the six months ended 30 June 2024.

第五節 環境與社會責任

一、環境信息情況

- (一) 屬於環境保護部門公佈的重點排污單位的本公司及其主要附屬公司的環保情況說明

1. 排污信息

報告期內，本公司所屬5家在產企業，均依法持有有效的排污許可證，具體如下：

2022年08月30日，合肥新能源排污許可證通過變更審批；

2023年06月12日，桐城新能源排污許可證通過變更審批；

2023年07月07日，宜興新能源排污許可證通過變更審批；

2024年06月27日，自貢新能源排污許可證通過變更審批；

2024年7月17日，漳州新能源排污許可證通過變更審批。

報告期內，本公司有5家附屬公司被列入屬地環境保護部門公佈的環境信息公開名錄或重點排污單位名單。具體如下：

桐城新能源列入安慶市2024年企業事業單位環境信息公開名錄、合肥新能源列入2024年合肥市大氣類別重點排污單位名單、宜興新能源列入2024年無錫市重點排污單位名單、自貢新能源列入2024年自貢市大氣污染重點排污單位名單、漳州新能源列入漳州市2024年大氣環境污染重點排污單位名單。

光伏玻璃生產製造過程中產生的污染物，主要為顆粒物、SO₂、NO_x和廢水。

V. ENVIRONMENTAL AND SOCIAL RESPONSIBILITY

I. Information on Environment

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

1. Information on pollution discharge

During the reporting period, five operating subsidiaries of the Company held valid sewage discharge permits in accordance with the law, details of which are set out below:

On 30 August 2022, the change of the sewage discharge permit of Hefei New Energy was approved;

On 12 June 2023, the change of the sewage discharge permit of Tongcheng New Energy was approved;

On 7 July 2023, the change of the sewage discharge permit of Yixing New Energy was approved;

On 27 June 2024, the change of the sewage discharge permit of Zigong New Energy was approved;

On 17 July 2024, the change of the sewage discharge permit of Zhangzhou New Energy was approved.

During the reporting period, five subsidiaries of the Company fell within the Environmental Information Disclosure Directory or the Directory of Major Pollution Discharge Units published by the environmental protection authorities in the places where they operated. Details are as follows:

Each of Tongcheng New Energy, Hefei New Energy, Yixing New Energy, Zigong New Energy and Zhangzhou New Energy was listed under the Environmental Information Disclosure Directory for Enterprises and Public Institutions of Anqing City for 2024, the Major Pollution Discharge Units in Atmospheric Category of Hefei City for 2024, the Major Pollution Discharge Units of Wuxi City for 2024, the Major Pollution Discharge Units of Atmospheric Pollution in Zigong City for 2024 and the Major Pollution Discharge Units of Atmospheric Environmental Pollution in Zhangzhou City for 2024, respectively.

Major pollutants generated from the photovoltaic glass production process: atmospheric particulate matters, SO₂, NO_x and wastewater.

表I 列示本公司所屬生產附屬公司現執行的污染物排放標準：

污染物分類	污染物排放標準	主要污染物	排放濃度
廢氣	《玻璃工業大氣污染物排放標準》(GB26453-2022)	顆粒物	顆粒物≤30 mg/m³
		SO ₂	SO ₂ ≤200 mg/m³
		NO _x	NO _x ≤400 mg/m³
	《江蘇省重點行業重點設施超低排放改造(深度治理)工作方案》(蘇大氣辦(2021)4號)	顆粒物	顆粒物≤15 mg/m³
		SO ₂	SO ₂ ≤50 mg/m³
		NO _x	NO _x ≤200 mg/m³
廢水	《污水綜合排放標準》(GB 8978-1996)三級標準	pH	pH:6~9
		COD	COD≤500 mg/L
		SS	SS≤240 mg/L
		BOD ₅	BOD ₅ ≤140 mg/L
		NH ₃ -N	NH ₃ -N≤40 mg/L
		動植物油	動植物油≤100 mg/L

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

Type of pollutants	Pollutant discharge standards	Major pollutants	Discharge concentration
Exhaust	Emission Standard of Air Pollutants for Glass Industry (《玻璃工業大氣污染物排放標準》)(GB26453-2022)	Atmospheric particulate matters	Atmospheric particulate matters ≤30 mg/m³
		SO ₂	SO ₂ ≤200 mg/m³
		NO _x	NO _x ≤400 mg/m³
	Work Plan for Ultra-low Emission Renovation (Deep Treatment) of Key Facilities in Key Industries in Jiangsu Province (Su Da Qi Ban (2021) No.4) (《江蘇省重點行業重點設施超低排放改造(深度治理)工作方案》)(蘇大氣辦(2021)4號))	Atmospheric particulate matters	Atmospheric particulate matters ≤15 mg/m³
		SO ₂	SO ₂ ≤50 mg/m³
		NO _x	NO _x ≤200 mg/m³
Wastewater	Integrated Wastewater Discharge Standard (《污水綜合排放標準》)(GB 8978-1996) Class III	pH	pH: 6~9
		COD	COD≤500 mg/L
		SS	SS≤240 mg/L
		BOD ₅	BOD ₅ ≤140 mg/L
		NH ₃ -N	NH ₃ -N≤40 mg/L
		Animal and vegetable oil	Animal and vegetable oils≤100 mg/L

表II 列示主要污染物排放方式及分佈情況：

Table II Way of discharge and distribution of major pollutants:

附屬公司簡稱 Subsidiary	污染物分類 Type of pollutant	特徵污染物名稱 Representative pollutant	排放方式 Way of discharge	主要排放口數量及分佈 Number and distribution of discharge vent
宜興新能源 Yixing New Energy	廢氣 Exhaust	顆粒物、SO ₂ 、NO _x Atmospheric particulate matters, SO ₂ , NO _x	650t/d採用乾法脫硫+旋風除塵+觸媒陶瓷濾管一體化除塵脫硝系統處理，後經90m煙囪達標排放。 For 650t/d: emission up to standard through 90-meter chimney after being treated through dry desulfurization + cyclone dust removal + catalytic ceramic filter tube integrated dust removal and denitrification system.	1個煙囪、排放口位於廠區內玻璃熔窯前 1 chimney, the discharge vent is located in front of the glass melting furnace in the plant
	廢水 Wastewater	pH、COD、BOD ₅ 、NH ₃ -N、SS pH, COD, BOD ₅ , NH ₃ -N, SS	生產污水經處理後再循環利用，少量排入污水管網；生活污水經預處理後，經城市管網進入污水處理廠。 Production wastewater was subject to reuse after treatment with a small proportion being discharged into the sewage pipe network; domestic sewage was channeled into the sewage treatment works via urban sewage pipeline after pre-treatment.	1個污水排放口、位於廠區內 1 sewage outlet, located in the plant
合肥新能源 Hefei New Energy	廢氣 Exhaust	顆粒物、SO ₂ 、NO _x Atmospheric particulate matters, SO ₂ , NO _x	一線：650t/d採用觸媒陶瓷濾管脫硫脫硝除塵後經68m煙囪排放。 Line 1: emission of 650t/d by catalytic ceramic filter tube desulfurization, denitrification and dust removal, and then discharged through 68m chimney. 二線：650t/d採用觸媒陶瓷濾管脫硫脫硝除塵後經68m煙囪排放。 Line 2: emission of 650t/d by catalytic ceramic filter tube desulfurization, denitrification and dust removal, and then discharged through 68m chimney.	共用1個煙囪、排放口位於廠區內玻璃熔窯旁 Shared 1 chimney, the discharge vent is located in front of the glass melting furnace in the plant
	廢水 Wastewater	pH、COD、BOD ₅ 、NH ₃ -N、SS pH, COD, BOD ₅ , NH ₃ -N, SS	生產污水經處理後再循環利用，少量排入污水管網；生活污水經預處理後，經城市管網進入污水處理廠。 Production wastewater was subject to reuse after treatment with a small proportion being discharged into the sewage pipe network; domestic sewage was channeled into the sewage treatment works via urban sewage pipeline after pre-treatment.	1個污水排放口、位於廠區內 1 sewage outlet, located in the plant

附屬公司簡稱 Subsidiary	污染物分類 Type of pollutant	特徵污染物名稱 Representative pollutant	排放方式 Way of discharge	主要排放口數量及分佈 Number and distribution of discharge vent
桐城新能源 Tongcheng New Energy	廢氣 Exhaust	顆粒物、SO ₂ 、NO _x Atmospheric particulate matters, SO ₂ , NO _x	320t/d採用高溫電除塵器ESP+SCR脫硝處理後，經R-SDA半乾法脫硫系統後+袋式除塵器除塵後由脫硫引風機經90米高煙肉排放。 1200t/d採用觸媒陶瓷纖維濾管一體化乾法脫硫脫硝除塵+120m煙肉排放。 For 320t/d: emission by 90m-high chimney stack via a desulfuration induced draft fan after being treated through the process of high temperature electrostatic precipitator ESP, the SCR denitration, the R-SDA semi-dry desulfurization system and the dust removal with a bag filter. For 1,200t/d: emission by 120m chimney stack after being treated through catalytic ceramic fibre filter tube integrated dry desulphurization, denitrification and dust removal.	2個煙肉，排放口位於廠區內玻璃熔窯前 2 chimneys, the discharge vent is located in front of the glass melting furnace in the plant
	廢水 Wastewater	pH、COD、BOD ₅ 、NH ₃ -N、SS pH, COD, BOD ₅ , NH ₃ -N, SS	生產污水經處理後再循環利用，少量排入污水管網；生活污水經預處理後，經城市管網進入污水處理廠。 Production wastewater was subject to reuse after treatment with a small proportion being discharged into the sewage pipe network; domestic sewage was channeled into the sewage treatment works via urban sewage pipeline after pre-treatment.	1個污水排放口，位於廠區內 1 sewage outlet, located in the plant
自貢新能源 Zigong New Energy	廢氣 Exhaust	顆粒物、SO ₂ 、NO _x Atmospheric particulate matters, SO ₂ , NO _x	乾法脫硫+觸媒陶瓷纖維濾管除塵器工藝，煙氣處理後經90m高煙肉排出。 Emission by 90m-high chimney stack after being treated through dry desulfurization, dust removal with catalytic ceramic fiber filter tube.	1個煙肉，排放口位於廠區內玻璃熔窯前 1 chimneys, the discharge vent is located in front of the glass melting furnace in the plant
	廢水 Wastewater	pH、COD、BOD ₅ 、NH ₃ -N、SS pH, COD, BOD ₅ , NH ₃ -N, SS	生產污水經處理後再循環利用，少量排入污水管網；生活污水經預處理後，經污水管網進入污水處理廠。 Production wastewater was subject to reuse after treatment with a small proportion being discharged into the sewage pipe network; domestic sewage was channeled into the sewage treatment works via the sewage pipe network after pre-treatment.	1個污水排放口，位於廠區內東北角 1 sewage outlet, located in the northeast corner of the plant
漳州新能源 Zhangzhou New Energy	廢氣 Exhaust	顆粒物、SO ₂ 、NO _x Atmospheric particulate matters, SO ₂ , NO _x	採用高溫電除塵器+SCR脫硝處理+餘熱鍋爐+半乾法脫硫+袋式除塵器經95m煙肉排放。 Emission by the 95m chimney stack after being treated with high temperature electrostatic precipitator, the SCR denitration, residual heat boiler, semi-dry desulfurization, and the dust removal with a bag filter.	1個煙肉，排放口位於廠區內二期生產線玻璃熔窯北側 1 chimney, the discharge vent is located in the north side of the glass melting furnace of the production line of the second phase of the plant
	廢水 Wastewater	NH ₃ -N NH ₃ -N	生產用水循環利用；生活污水經生活污水處理站處理後，進行廠區綠化、道路澆灌。 Production wastewater was subject to reuse; domestic sewage, after being treated by the domestic sewage treatment station, was used for greening and road sprinkling in the factory area.	不外排，未設置排放口 No discharge, no emission outlet set

表III 列示經環保部門核定的主要污染物年度排放總量指標及報告期排放總量：

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

附屬公司簡稱	排污許可證編碼	污染物分類	主要污染物排放總量指標(噸/年)		報告期 排放總量(噸)	超標排放情況
Subsidiary	Code of discharge permit	Type of pollutant	Total discharge indicators of major pollutants (tonnes per year)		Total discharge during the reporting period (tonnes)	Excessive discharge
宜興新能源 Yixing New Energy	91320282MA1MXWBJ1H001Q	廢氣 Exhaust	SO ₂	43.93	0.778	達標排放
			NO _x	173.84	8.458	Discharge up to standard
			顆粒物	22.077	3.419	
			Atmospheric particulate matters			
合肥新能源 Hefei New Energy	91340100570418775Y001P	廢氣 Exhaust	SO ₂	47.3	3.109	達標排放
			NO _x	215.2	21.224	Discharge up to standard
			顆粒物	36.8	26.075	
			Atmospheric particulate matters			
桐城新能源 Tongcheng New Energy	91340881567507232G001P	廢氣 Exhaust	SO ₂	260.30	49.958	達標排放
			NO _x	454.83	97.012	Discharge up to standard
			顆粒物	68.29	1.622	
			Atmospheric particulate matters			
自貢新能源 Zigong New Energy	91510300MA67NRDD2F001P	廢氣 Exhaust	SO ₂	72.40	2.404	達標排放
			NO _x	160.40	18.513	Discharge up to standard
			顆粒物	22.40	3.575	
			Atmospheric particulate matters			
漳州新能源 Zhangzhou New Energy	91350600796053991E001P	廢氣 Exhaust	SO ₂	93.74	40.145	達標排放
			NO _x	309.48	54.683	Discharge up to standard
			顆粒物	40.087	6.984	
			Atmospheric particulate matters			

2. 防治污染設施的建設和運行情況

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

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

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

3. 建設項目環境影響評價及其他環境保護行政許可情況

本公司所屬各單位生產線均於建設期開展項目環境影響評價並取得當地環保部門的批覆。宜興新能源《年產4800萬平方米太陽能塗膜玻璃生產線一期薄玻璃生產加工改造項目》環境影響報告表於2024年1月2日取得宜興環保科技工業園管理委員會的批覆(中宜環科環許[2024]1號)。

2. Construction and operation of pollution prevention and control facilities

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

Major measures adopted include: all production lines are fueled by natural gas and further reduction of energy consumption and pollutant discharges are achieved by adopting advanced combustion method, thus implementing clean production. The operation and management of environmental protection facilities for desulphurization, denitration and dedusting are strengthened to ensure sound operation conditions of the environmental protection facilities, guarantee high efficiency of desulphurization, denitration and dedusting and reduce emission of SO₂, NO_x and smoke dust. The Company takes a range of measures including the adoption of oxygen-enriched combustion technology, optimization of combustion process, improvement in maintenance and heat preservation for the furnace and reasonable adjustments of certain parameters in the manufacturing processing, so as to reduce utilization of natural gas, cut the cost of fuel and reduce emission of SO₂ and NO_x.

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

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

All subsidiaries of the Company have carried out environmental effect assessment for projects in production lines during the construction period and obtained the approval from the local environmental protection authorities. Yixing New Energy obtained the approval (Zhong Yi Huan Ke Huan Xu [2024] No. 1 (中宜環科環許[2024]1號)) from Yixing Environmental Science and Technology Industrial Park Management Committee for the environmental effect report form of the "Phase I Thin Glass Production, Processing and Improvement Project of Solar Coated Glass Production Line with an Annual Production Capacity of 48 million m²" on 2 January 2024.

4. 突發環境事件應急預案

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

本報告期內，本公司及所屬各生產單位均未發生重大突發環境事件。各附屬公司累計組織開展突發環境事件應急演練2次。具體如下：

漳州新能源於2024年3月19日開展「氨水洩露應急演練」；

桐城新能源於2024年4月11日開展「突發環境事件氨水洩露現場處置應急演練」。

5. 環境自行監測方案

按照《中華人民共和國環境保護法》第四十二條、第五十五條及《排污許可管理條例》、《排污單位自行監測技術指南總則》等法律法規要求，本公司屬各單位定期委託有資質的第三方監測機構對廢水、廢氣和噪聲源進行監測。相關生產線已安裝污染源在線監測設施，監測數據包括煙氣流速、溫度、壓力、SO₂、NO_x、顆粒物等。桐城新能源已在企業醒目位置安裝LED電子顯示屏，實時公開大氣污染物排放狀況，自貢新能源已在企業官網公開污染物排放狀況，接受社會監督。

6. 報告期內因環境問題受到行政處罰的情況

不適用

4. Contingency plan for environmental emergency

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

During the reporting period, no material contingent environmental events occurred in the Company or its production-related subsidiaries. The subsidiaries organised a total of two emergency drills for environmental contingency. Details are as follows:

Zhangzhou New Energy carried out an "Ammonia Water Leakage Emergency Drill" on 19 March 2024;

Tongcheng New Energy carried out an "Emergency Drill on Site Disposal of Environmental Emergency of Ammonia Water Leakage" on 11 April 2024.

5. Environment self-monitoring program

In accordance with Articles 42 and 55 of the Environmental Protection Law (《中華人民共和國環境保護法》), the Sewage Discharge Permit Management Ordinance (《排污許可管理條例》) and the General Rules for Technical Guidance on Self-Monitoring of Pollutant Discharging Organizations (《排污單位自行監測技術指南總則》), and other laws and regulations, the subsidiaries of the Company engaged competent third-party monitoring agencies to monitor the wastewater, exhaust and noise on a regular basis. Relevant production lines have been equipped with online pollutant source detection facilities to detect the flow velocity, temperature and pressure of fume, SO₂, NO_x, particulate matters, etc. Tongcheng New Energy has installed LED electronic displays in prominent positions of the enterprise, disclosing the emission status of atmospheric pollutants in real time, and Zigong New Energy has disclosed the emission status of pollutants on the enterprise's official website, putting its emission status under social supervision.

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

N/A

(二) 重點排污單位之外的公司環保情況說明

1. 因環境問題受到行政處罰的情況

報告期內，本公司不存在環境問題受到行政處罰的情況。

2. 參照重點排污單位披露其他環境信息

洛陽新能源、北方玻璃「太陽能光伏電池封裝材料」項目均處於建設期。

(三) 有利於保護生態、防治污染、履行環境責任的相關信息

報告期內，為全面貫徹落實習近平生態文明思想和黨中央、國務院關於生態文明建設的重大決策部署，落實生態環境保護主體責任，推動本公司及各企業依法、規範開展生態環境保護工作，最大限度防止和減少生態環境事件發生，根據國家相關法律法規和中國建材集團、凱盛科技集團以及本公司的工作部署，本公司制定了《2024年能源節約與生態環保工作要點》《安全環保培訓計劃》等，現有《能源節約與生態環境保護責任制度》《能源節約與生態環境保護監督管理辦法》《突發環境事件應急預案管理辦法》等18項生態環境保護相關制度。

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

1. Administrative penalties imposed for environmental problems

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

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

The "Solar Photovoltaic Cell Encapsulating Materials" projects of Luoyang New Energy and North Glass were under construction.

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

During the reporting period, in order to fully implement Xi Jinping's thought on ecological civilisation and the major decisions and deployments of the Party Central Committee and the State Council on the construction of ecological civilisation, implement the main responsibility for the protection of the ecological environment, promote the Company and all enterprises to carry out the work of ecological environmental protection in accordance with the law and in compliance with the standard, and to prevent and minimise the occurrence of incidents of the ecological environment to the maximum extent possible, and in accordance with the relevant laws and regulations of the state and the work deployment of CNBMG, Triumph Technology Group and the Company, the Company has formulated the "Key Points of Energy Conservation and Ecological Environmental Protection Work for 2024" and "Training Plan of the Safety and Environmental Protection Work", etc., and there are 18 existing ecological environmental protection systems, including the "Energy Conservation and Ecological Environmental Protection Responsibility System", the "Measures for Energy Conservation and Ecological Environmental Protection Supervision and Management", and the "Measures for Environmental Emergency Plan Management", etc.

(四) 在報告期內為減少其碳排放所採取的措施及效果

為響應習近平總書記關於碳達峰目標與碳中和願景的重要講話，堅定不移推進綠色發展，本公司建立完善了能源節約和生態環境保護管理體系，制定並與下屬企業簽訂了《2024年度安全生產考核責任書》和《2024年度生態環保、能源節約考核責任書》，同時督促各單位層層簽訂目標責任書，全面落實安全、環保責任；制定下發了《2024年安全環保培訓計劃》和《2024年能源節約與生態環保工作要點》，確定了生態環保重點工作11項；各生產企業均通過了環境管理體系認證，5家企業通過了能源管理體系認證；各企業規範開展溫室氣體排放核實工作，積極完成年度溫室氣體排放核實報告或自查報告。

全面提升分佈式光伏發電、窯爐高溫煙氣餘熱發電系統等清潔能源的應用能力，積極推進循環經濟和能源節約。截至報告期末，本公司已建成餘熱發電站4座，光伏發電站5座。報告期內，累計餘熱發電量為3,308.73萬千瓦時，光伏供電量為1,764.18萬千瓦時，累計總發電量為5,072.91萬千瓦時，相當於節約4,127.67噸標準煤，相應可減少二氧化碳(CO₂)排放約28,930.81噸。

二、鞏固拓展脫貧攻堅成果、鄉村振興等工作具體情況

報告期內，本公司不存在鞏固拓展脫貧攻堅成果、鄉村振興情況。

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

In order to respond to the important speech of General Secretary Xi Jinping on the Carbon Emission Peak target and Carbon Neutrality vision, and to firmly promote green development, the Company has established and improved the management system of energy conservation and ecological environment protection, formulated and signed the "2024 Assessment Responsibility Letter for Safety Production" and "2024 Assessment Responsibility Letter for Ecological Environment Protection and Energy Conservation" with its subsidiaries, and urged each enterprise to sign the target responsibility letter at all levels to fully implement the safety and environmental protection responsibilities. The Company has formulated and issued the "Training Plan of the Safety and Environmental Protection Work in 2024" and the "Key Points of Energy Conservation and Ecological Environmental Protection Work for 2024", and identified 11 ecological and environmental protection key tasks. All production-related subsidiaries have passed the environmental management system certification, and 5 subsidiaries have passed the energy management system certification. All subsidiaries have carried out the verification of greenhouse gas emissions in a standardised manner, and actively completed the annual greenhouse gas emissions verification report or self-inspection report.

The Company comprehensively improved the application capabilities of clean energy such as distributed photovoltaic power generation and furnace high-temperature flue gas residual heat power generation system, and actively promoted circular economy and energy conservation. As of the end of the reporting period, the Company has built four residual heat power stations and five photovoltaic power stations. During the reporting period, the cumulative residual heat power generation was 33,087,300 kWh, and photovoltaic power generation was 17,641,800 kWh, making the total power generation amounting to 50,729,100 kWh, equivalent to saving approximately 4,127.67 tons of standard coal, and correspondingly reducing the carbon dioxide (CO₂) emissions by approximately 28,930.81 tons.

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

During the reporting period, there were no particulars of consolidating and expanding the achievements of poverty alleviation and rural revitalization of the Company.

第六節 重要事項

VI. SIGNIFICANT EVENTS

一、承諾事項履行情況

I. Performance of Undertakings

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

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

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

承諾背景	承諾類型	承諾方	承諾內容	作出承諾日期	是否有 履行期限	承諾期限	是否及時 嚴格履行	如未能及時 履行應說明 未完成履行 的具體原因	如未能及時 履行應說明 下一步計劃
Background of commitment	Type of commitment	Party of commitment	Content of commitment	Date of giving commitment	Whether there is time limit for performance	Term of commitment	Whether commitment is performed strictly in a timely manner	Specific reasons for any delay in performance	Subsequent plan in case of any delay in performance
與再融資相關的承諾	其他	中國建材集團、凱盛科技集團、洛玻集團	2020年非公開發行A股股票，中國建材集團、凱盛科技集團、洛玻集團關於非公開發行A股股票攤薄即期回報採取填補措施的承諾：1、不越權干預本公司經營管理活動，不侵佔本公司利益。2、如違反上述承諾或拒不履行上述承諾給本公司或其股東造成損失的，中國建材集團、凱盛科技集團、洛玻集團同意根據法律、法規及證券監管機構的有關規定承擔相應法律責任。	2020年12月30日	否	無	是		
Commitments on refinancing	Others	CNBMG, Triumph Technology Group and CLFG	In terms of the 2020 non-public issuance of A Shares, CNBMG, Triumph Technology Group and CLFG's commitments on the dilution of current returns and taking remedial measures with respect to the non-public issuance of A shares: 1. Not to interfere with the operation and management activities of the Company beyond the Company's authority, and not to encroach on the interests of the Company. 2. If CNBMG, Triumph Technology Group and CLFG violate or refuse to fulfill the above commitments and cause losses to the Company or its shareholders, CNBMG, Triumph Technology Group and CLFG agree to bear corresponding legal liabilities according to laws, regulations and relevant provisions of the securities regulatory authorities.	30 December 2020	No	Nil	Yes		

承諾背景	承諾類型	承諾方	承諾內容	作出承諾日期	是否有 履行期限	承諾期限	是否及時 嚴格履行	如未能及時 履行應說明 未完成履行 的具體原因	如未能及時 履行應說明 下一步計劃
Background of commitment	Type of commitment	Party of commitment	Content of commitment	Date of giving commitment	Whether there is time limit for performance	Term of commitment	Whether commitment is performed strictly in a timely manner	Specific reasons for any delay in performance	Subsequent plan in case of any delay in performance
	股份限售	凱盛科技集團	2020年非公開發行A股股票，凱盛科技集團關於股份鎖定期承諾：1、透過本次非公開發行取得本公司股份，自本次非公開發行結束之日起三十六個月內將不以任何方式轉讓。2、自本次非公開發行結束之日起十八個月內，承諾將不以任何方式減持本次非公開發行前所持本公司股份，亦不存在任何減持本公司股份計劃。3、自本次非公開發行結束之日起至股份鎖定期屆滿之日止，就所持本公司股票，由於分配股票股利、資本公積轉增股本等形式所衍生取得的股份亦應遵守上述約定。4、若本承諾函與證券監管機構的最新監管意見不相符，將根據相關證券監管機構的監管意見進行相應調整。5、上述鎖定期屆滿後，上述股份的轉讓和交易將按照中國證券監督管理委員會及上海證券交易所的有關規定執行，將遵守本承諾函所作承諾及中國法律法規關於短線交易、內幕交易及信息披露等相關規定。6、若因凱盛科技集團違反本承諾函項下承諾內容而導致本公司及其他股東受到損失的，願意依法承擔相應的賠償責任。	2021年1月20日	是	自非公開發行結束之日(即2021年8月18日)起三十六個月	是		
	Restricting share transfer	Triumph Technology Group	In terms of the 2020 non-public issuance of A Shares, Triumph Technology Group undertakes below in relation to the lock-up period of the A shares that: 1. It will not transfer any shares of the Company obtained through the non-public issuance in any way within 36 months from the completion of the non-public issuance. 2. It will not in any way dispose of the shares of the Company held by it, nor does it have any plan to dispose of the shares of the Company, within 18 months from the date of the completion of this non-public issuance. 3. From the completion date of the non-public issuance until the expiry date of the lock-up period, the shares derived and obtained due to the distribution of dividend and conversion of capital reserves to share capital by virtue of the holding of the shares of the Company shall also comply with the above arrangement. 4. For any inconsistency between the undertaking letter and the latest regulatory opinions from securities regulatory authorities, it is agreed that respective adjustments of the undertaking based on the regulatory opinions from relevant securities regulatory authorities shall be made. 5. Upon the expiry of the aforesaid lock-up period, the transfer and trading of the aforesaid shares shall be carried out in accordance with the relevant regulations of the China Securities Regulatory Commission and the Shanghai Stock Exchange and shall comply with the undertakings set out in the undertaking letter and the relevant requirements of the PRC laws and regulations in relation to short term trading, insider trading and information disclosure. 6. If the Company and other shareholders suffer losses as a result of any breach of the undertakings as set out in the undertaking letter by Triumph Technology Group, it is willing to undertake relevant responsibilities of repayment in accordance with the law.	20 January 2021	Yes	36 months from the date of the completion of the non-public issuance (i.e. 18 August 2021)	Yes		

二、 報告期內控股股東及其他關聯方非經營性佔用資金情況

報告期內，本公司控股股東及其他關聯方不存在非經營性佔用資金情況。

三、 違規擔保情況

報告期內，本公司不存在違規擔保情況。

四、 重大訴訟、仲裁事項

本報告期，本公司無重大訴訟、仲裁事項。

五、 關連交易及重大關聯交易

(一) 持續關連交易及與日常經營相關的關聯交易

1. 已在臨時公告披露且後續實施無進展或變化的事項

II. Embezzlement of Non-Operating Funds by the Controlling Shareholders and Other Related Parties During the Reporting Period

During the reporting period, there was no embezzlement of non-operating funds by the controlling shareholders and other related parties of the Company.

III. Illegal Guarantee

During the reporting period, there was no illegal guarantee of the Company.

IV. Major Litigation and Arbitration

The Company did not have material litigation and arbitration during the reporting period.

V. Connected Transactions and Material Related Party Transactions

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

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

事項概述 查詢索引

2023年12月27日召開的公司第十屆董事會第十九次會議及2024年2月5日召開的2024年第一次臨時股東大會，審議通過了本公司與中國建材集團的二零二四年至二零二六年技術服務框架協議、二零二四年至二零二六年工程施工設備採購安裝框架協議、二零二四年至二零二六年備品備件供應框架協議，與凱盛科技集團的二零二四年至二零二六年產品銷售框架協議、二零二四年至二零二六年產品供應框架協議、二零二四年至二零二六年原材料採購框架協議，與中國建材財務公司的二零二四年至二零二六年金融服務框架協議。

2023年12月27日
臨2023-044號、
2024年2月5日臨
2024-003號
<http://www.sse.com.cn>、<http://www.hkexnews.hk>

Overview of Events Search Index

The following were considered and approved at the Company's nineteenth meeting of the tenth session of the Board convened on 27 December 2023 and the 2024 First Extraordinary General Meeting of the Company convened on 5 February 2024: the 2024-2026 Technical Services Framework Agreement, the 2024-2026 Engineering Construction Equipment Procurement and Installation Framework Agreement, the 2024-2026 Supply of Spare Parts Framework Agreement by and between the Company and CNBMG, the 2024-2026 Sale of Products Framework Agreement, the 2024-2026 Supply of Products Framework Agreement and the 2024-2026 Procurement of Raw Materials Framework Agreement by and between the Company and Triumph Technology Group, as well as the 2024-2026 Financial Services Framework Agreement by and between the Company and CNBM Finance Company.

Announcement Lin No. 2023-044 on 27 December 2023, Announcement Lin No. 2024-003 on 5 February 2024 at <http://www.sse.com.cn> and <http://www.hkexnews.hk>

(1) 截至2024年6月30日止，上述持續關連交易及日常關聯交易於本報告期內實際交易額見下表，持續關連交易及日常關聯交易根據該等交易的相關框架協議條款執行，且交易總金額均控制在年度上限以內。

(1) As of 30 June 2024, the following table set out the actual transaction amounts of the above continuous connected transactions and ordinary related party transactions during the reporting period. The continuous connected transactions and ordinary related party transactions were carried out in accordance with the terms of the relevant framework agreements of these transactions, and all transaction amounts were controlled within the annual caps.

單位：萬元 幣種：人民幣
Unit: 0'000 Yuan Currency: RMB

序號	交易方	關連關係／關聯關係	交易內容	交易定價原則	2024年預計	2024年1-6月
					交易金額上限	實際發生的交易金額
Number	Party	Connected relationship/ related relationship	Content of transactions	Principle of trade pricing	Expected cap for trade amount for 2024	Trade amount actually incurred from January to June 2024
1	中國建材集團	實際控制人	中國建材集團及其附屬公司向本公司附屬公司提供技術服務	交易價格按照交易當時的市場價格確定，且不高於提供方向獨立第三方提供及購買方向獨立第三方購買同類或相同工程技術服務的費用。	3,300	289
	CNBMG	De facto controller	CNBMG and its subsidiaries provided the subsidiaries of the Company with technical service	Transaction price was determined subject to the market price at that time and should not be higher than the fee(s) for similar or the same engineering technical service provided by the service provider to an independent third party and the fee(s) for similar or the same engineering technical service procured by the purchaser from an independent third party.		
2	中國建材集團	實際控制人	中國建材集團及其附屬公司向本公司附屬公司提供工程項目所需工程設備材料、施工及安裝等	交易價格按照交易當時的市場價格確定，且不高於供應方向獨立第三方提供及購買方向獨立第三方購買同類或相同工程設備材料及安裝的價格。	601,000	441
	CNBMG	De facto controller	CNBMG and its subsidiaries supplied the subsidiaries of the Company with engineering equipments and materials and construction and installation and other services required by engineering projects	Transaction price was determined subject to the market price at that time and should not be higher than the price charged for similar or the same engineering equipment, materials and installation supplied by the supplier to an independent third party and the price charged for similar or the same engineering equipment, materials and installation procured by the purchaser from an independent third party.		
3	中國建材集團	實際控制人	中國建材集團及其附屬公司為本公司附屬公司提供生產設備所需備品備件	交易價格按照交易當時的市場價格確定，且不高於供應方向獨立第三方提供及採購方向獨立第三方採購同類或相同產品的價格。	12,000	643
	CNBMG	De facto controller	CNBMG and its subsidiaries supplied the subsidiaries of the Company with spare parts required for production equipment	Transaction price was determined subject to the market price at that time and should not be higher than the price of similar or the same products supplied by the supplier to an independent third party and the price of similar or the same products procured by the purchaser from an independent third party.		

序號	交易方	關連關係／關聯關係	交易內容	交易定價原則	2024年預計 交易金額上限	2024年1-6月 實際發生的 交易金額
Number	Party	Connected relationship/ related relationship	Content of transactions	Principle of trade pricing	Expected cap for trade amount for 2024	Trade amount actually incurred from January to June 2024
4	凱盛科技集團 Triumph Technology Group	股東 Shareholder	本公司及其附屬公司向凱盛科技集團及其附屬公司供應光伏玻璃、光伏農業玻璃及深加工製品等 The Company and its subsidiaries supplied photovoltaic glass, photovoltaic agricultural glass and deep processed products, etc. to Triumph Technology Group and its subsidiaries	交易價格按照交易當時的市場價格確定，且不低于供應方向獨立第三方提供同類或相同產品的價格。 Transaction price was determined subject to the market price at that time and should not be lower than the price of similar or the same products supplied by the supplier to an independent third party.	28,000	0
5	凱盛科技集團 Triumph Technology Group	股東 Shareholder	凱盛科技集團及其附屬公司向本公司附屬公司供應包裝箱、包裝材料及玻璃原片、深加工製品等 Triumph Technology Group and its subsidiaries supplied the subsidiaries of the Company with packaging boxes, packaging materials, original glass and deep processed products, etc.	交易價格按照交易當時的市場價格確定，且不高於供應方向獨立第三方提供及採購方向獨立第三方採購同類或相同產品的價格。 Transaction price was determined subject to the market price at that time and should not be higher than the price of similar or the same products supplied by the supplier to an independent third party and the price of similar or the same products procured by the purchaser from an independent third party.	51,000	1,910
6	凱盛科技集團 Triumph Technology Group	股東 Shareholder	本公司及其附屬公司向凱盛科技集團及其附屬公司採購絲印釉料、硅砂和純鹼等原材料 The Company and its subsidiaries purchased raw materials, such as silkscreen glaze, silicon powder and sodium carbonate, from Triumph Technology Group and its subsidiaries	交易價格按照交易當時的市場價格確定，且不高於供應方向獨立第三方提供及採購方向獨立第三方採購同類或相同產品的價格。 Transaction price was determined subject to the market price at that time and should not be higher than the price of similar or the same products supplied by the supplier to an independent third party and the price of similar or the same products procured by the purchaser from an independent third party.	240,000	80,243
7	中國建材財務公司 CNBM Finance Company	實際控制人的附屬公司 Subsidiary of de facto controller	中國建材財務公司向本公司提供存款服務 CNBM Finance Company provided the Company with deposit services	存款利率遵守中國人民銀行就同類存款不時的利率規定，且不低于：(1)中國人民銀行同期同品種存款基準利率；(2)同期同等條件下提供方支付予中國建材集團除本公司之外的其他成員公司同類存款的利率；(3)同期同等條件下中國一般商業銀行及中國股份制商業銀行就同類存款向本公司提供的利率。 The interest rates for the deposits complied with the PBOC's regulations on the interest rates for deposits of the same type from time to time, and shall not be lower than (i) the benchmark interest rate specified by the PBOC for the deposit of the same category during the same period; (ii) the interest rate paid by the service provider for deposits of the same type placed by the members of CNBMG (other than the Company) during the same period under the same conditions; and (iii) the interest rate for deposits of the same type offered by PRC general commercial banks and PRC joint-stock commercial banks to the Company during the same period under the same conditions.	80,000	13,695

序號	交易方	關連關係／關聯關係	交易內容	交易定價原則	2024年預計	2024年1-6月
					交易金額上限	實際發生的交易金額
Number	Party	Connected relationship/ related relationship	Content of transactions	Principle of trade pricing	Expected cap for trade amount for 2024	Trade amount actually incurred from January to June 2024
			中國建材財務公司向本公司提供貸款服務	貸款利率遵守中國人民銀行就同類貸款不時的利率規定，且不高於：(1)中國人民銀行同期同品種貸款基準利率；(2)同期同等條件下提供方就類似貸款向中國建材集團除本集團之外其他成員公司收取的利率；(3)同期同等條件下中國一般商業銀行及中國股份制商業銀行就類似貸款向本集團收取的利率。	85,000	2,326
			CNBM Finance Company provided the Company with loan services	The interest rates for the loans complied with the PBOC's regulations on interest rates for loans of the same type from time to time, and shall not be higher than (i) the benchmark interest rate specified by the PBOC for the deposit of the same category during the same period; (ii) the interest rate for similar loans charged by the service provider to the members of CNBMG (other than the Group) during the same period under the same conditions; and (iii) the interest rate charged by PRC general commercial banks and PRC joint-stock commercial banks to the Group for similar loans during the same period under the same conditions.		
			中國建材財務公司向本公司提供其他金融服務	提供金融服務費用不高於：(1)同期同等條件下提供方就同類金融服務向中國建材集團除本公司之外其他成員公司收取之費用；及(2)同期同等條件下中國一般商業銀行及中國股份制商業銀行就同類金融服務向本公司收取之費用。有關條款及條件不遜於(i)提供方向中國建材集團除本公司以外其他成員公司提供的條款及條件；及(ii)中國一般商業銀行向本公司提供同類服務的條款及條件。	2,500	0
			CNBM Finance Company provided the Company with other financial services	Such service fees shall not be higher than (i) the fees charged by the service provider to members of CNBMG (other than the Company) for providing financial services of the same type during the same period under the same conditions; and (ii) the fees charged by PRC general commercial banks and PRC joint stock commercial banks to the Company or financial services of the same type during the same period under the same conditions. The relevant terms and conditions were no less favorable than (i) the terms and conditions provided by the service provider to the members of CNBMG (other than the Group); and (ii) the terms and conditions for provision of services of the same type by PRC general commercial banks to the Company.		

- (2) 2024年3月28日，本公司與凱盛科技集團簽署股權託管協議，由凱盛科技集團將其全部持有的凱盛玻璃控股64.6832%股權委託本公司管理，委託管理費為人民幣100萬元／年，如標的公司未完成業績指標，則不予支付管理費。託管期限自本協議生效之日起開始，託管期1年。

- (2) On 28 March 2024, the Company and Triumph Technology Group entered into the Equity Entrustment Agreement, whereby Triumph Technology Group entrusted the management of its entire 64.6832% equity interest in Triumph Glass Holding to the Company at an entrustment fee of RMB1,000,000 per annum, which shall not be payable in the event that the target company fails to achieve its performance targets. The term of the entrustment shall commence on the effective date of this agreement and shall be for a term of one year.

- (二) 資產收購或股權收購、出售發生的關連交易及關聯交易

1. 已在臨時公告披露且後續實施無進展或變化的事項
- (II) Connected transactions and related party transactions due to acquisition or disposal of assets or equities

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

事項概述	查詢索引	Overview of Events	Search Index				
2024年3月28日，北方玻璃分別與蚌埠凱盛工程技術有限公司及深圳凱盛科技工程有限公司簽訂設備轉讓合同，交易金額分別為人民幣6,663,913.97元及人民幣39,216,085.00元。	2024年3月28日臨2024-008號 http://www.sse.com.cn 、 http://www.hkexnews.hk	On 28 March 2024, North Glass entered into the Equipment Transfer Contract with Bengbu Triumph Engineering Technology Company Limited* (蚌埠凱盛工程技術有限公司) and Shenzhen Triumph Technology Engineering Co., Ltd.* (深圳凱盛科技工程有限公司), respectively, and the transaction amount was RMB6,663,913.97 and RMB39,216,085.00, respectively.	Announcement Lin No. 2024-008 on 28 March 2024 at http://www.sse.com.cn and http://www.hkexnews.hk				
(三) 本公司與存在關聯關係的財務公司、本公司控股財務公司與關聯方之間的金融業務		(III) Financial businesses between the Company and related financial companies, financial companies held by the Company and related parties					
1. 存款業務		1. Deposit business					
單位：元 幣種：人民幣 Unit: Yuan Currency: RMB							
關聯方	關聯關係	每日最高存款限額	存款利率範圍	期初餘額	本期發生額		期末餘額
					Amount for the current period		
					Amount of	Amount of	
		Daily maximum	Deposit interest	Opening	loans in total in	withdrawal in total in	
Related party	Related relationship	deposit limit	rate range	balance	the current period	the current period	Closing balance
中國建材財務公司 CNBM Finance Company	同一最終控制人 Same ultimate controlling party	800,000,000.00	0.55-1.9%	214,247,555.36	3,355,777,644.83	3,433,393,477.42	136,631,722.77
合計 Total	/	/	/	214,247,555.36	3,355,777,644.83	3,433,393,477.42	136,631,722.77

2. 貸款業務

2. Loan business

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方 Related party	關聯關係 Related relationship	貸款額度 Loan limit	貸款利率範圍 Loan interest rate range	期初餘額 Opening balance	本期發生額 Amount for the current period		期末餘額 Closing balance
					本期合計貸款金額 Amount of loans in total in the current period	本期合計還款金額 Amount of repayment in total in the current period	
中國建材財務公司 CNBM Finance Company	同一最終控制人 Same ultimate controlling party	850,000,000.00	2.5-3.3%	23,260,000.00	0.00	20,300,000.00	2,960,000.00
合計 Total	/	/	/	23,260,000.00	0.00	20,300,000.00	2,960,000.00

3. 授信業務或其他金融業務

3. Credit business or other financial business

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方 Related party	關聯關係 Related relationship	業務類型 Business type	總額 Total	實際發生額 Actual amount
中國建材財務公司 CNBM Finance Company	同一最終控制人 Same ultimate controlling party	其他金融服務 Other financial services	25,000,000.00	0.00

六、 重大合同及其履行情況

1. 託管、承包、租賃事項

(1) 託管情況

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

委託方名稱	受託方名稱	託管資產情況	託管資產 涉及金額	託管起始日	託管終止日	託管收益	託管收益確定依據	託管收益對公司影響	是否 關聯交易	關聯關係
Entrusting party	Entrusted party	Assets in custody	Amount of assets in custody	Commencement date of custody	Expiry date of custody	Custody income	Recognition basis for custody income	Impact of custody income on the Company	Is it a related party transaction	Relationship of the related party
盛世新能源 Shengshi New Energy	本公司 the Company	盛世新材料 Shengshi New Material	100,000,000	2022年1月19日 19 January 2022	不定 Variable	283,018.86	依據市場化原則，經雙方協商確定 According to the principle of marketization, determined by both parties through negotiation	283,018.86	否 No	
沐陽鑫達 Shuyang Xinda	本公司 the Company	江蘇光牛 Jiangsu Guangnian	150,000,000	2022年1月19日 19 January 2022	不定 Variable	283,018.86	依據市場化原則，經雙方協商確定 According to the principle of marketization, determined by both parties through negotiation	283,018.86	否 No	
凱盛科技集團 Triumph Technology Group	本公司 the Company	凱盛玻璃控股 Triumph Glass Holding	953,879,429	2024年3月28日 28 March 2024	2025年3月27日 27 March 2025	0.00	依據市場化原則，經雙方協商確定 According to the principle of marketization, determined by both parties through negotiation	0.00	是 Yes	間接控股股東 Indirect controlling shareholder

託管情況說明：

上述託管資產涉及金額均指標的公司的註冊資本。

VI. Material Contracts and Implementation Thereof

1. Custody, contracting and leasing matters

(1) Custody

Explanation on custody:

Amounts involved in the above assets in custody refer to the registered capital of the target company.

(2) 租賃情況

(2) Leasing

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

出租方名稱	租賃方名稱	租賃資產情況	租賃資產 涉及金額	租賃起始日	租賃終止日	租賃收益	租賃收益確定依據	租賃收益對公司影響	是否 關聯交易	關聯關係
Name of lessor	Name of lessee	Leased assets	Amount of leased assets	Commencement date of lease	Expiry date of lease	Gain on lease	Recognition basis for gain on lease	Effect of gain on lease on the Company	Is it a related party transaction	Relationship of the related party
江蘇華遠電纜有限公司	宜興新能源	倉庫	15,000,000.00	2020年10月1日	2025年9月30日	-79,682.37	按照固定的週期性利率計算租賃負債在租賃期內各期間的利息費用，並計入財務費用	-79,682.37	否	
Jiangsu Huayuan Cable Co., Ltd.	Yixing New Energy	Warehouse		1 October 2020	30 September 2025		The Company shall calculate the interest expense of lease liabilities over the lease term at the fixed periodic interest rate, and include it into financial expenses		No	
仟億達集團股份有限公司	漳州新能源	機器設備	不定	2021年2月1日	2031年1月31日	-118,459.24	按照固定的週期性利率計算租賃負債在租賃期內各期間的利息費用，並計入財務費用	-118,459.24	否	
Kingeta Group Co., Ltd.	Zhangzhou New Energy	Machinery and equipment	Variable	1 February 2021	31 January 2031		The Company shall calculate the interest expense of lease liabilities over the lease term at the fixed periodic interest rate, and include it into financial expenses		No	

第七節 股份變動及股東情況

一、股本變動情況

報告期內，本公司股份總數及股本結構未發生變化。

二、股東情況

(一) 股東總數：

截至報告期末普通股股東總數(戶) 33,059

截至報告期末表決權恢復的優先股股東總數(戶) 0

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

VII. CHANGES IN SHAREHOLDING OF ORDINARY SHARES AND INFORMATION OF SHAREHOLDERS

I. Change in Share Capital

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

II. Information of Shareholders

(I) Total number of shareholders:

Total number of holders of ordinary shares as at the end of the reporting period (shareholder) 33,059

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

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

單位：股
Unit: share

前十名股東持股情況(不含通過轉融通出借股份)

Shareholdings of top ten shareholders (excluding shares lent through refinancing)

股東名稱(全稱)	報告期內增減	期末持股數量	比例 (%)	持有有限售 條件股份數量	質押、標記或凍結情況		股東性質
					Pledged, tagged or frozen		
Name of shareholder (Full name)	Increase/ decrease during the reporting period	Number of shares at the end of reporting period	Proportion (%)	Number of shares held subject to trading moratorium	股份狀態 Status of shares	數量 Number	Nature of shareholder
香港中央結算(代理人)有限公司 HKSCC Nominees Limited	0	249,168,789	38.59		未知 Unknown		境外法人 Overseas legal person
中國洛陽浮法玻璃集團有限責任公司 China Luoyang Float Glass (Group) Company Limited	0	111,195,912	17.22		質押 Pledged	55,597,956	國有法人 State-owned legal person
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	0	63,835,499	9.89		無 Nil		國有法人 State-owned legal person

單位：股

Unit: share

前十名股東持股情況(不含通過轉融通出借股份)

Shareholdings of top ten shareholders (excluding shares lent through refinancing)

股東名稱(全稱)	報告期內增減	期末持股數量	比例 (%)	持有有限售 條件股份數量	質押、標記或凍結情況 Pledged, tagged or frozen	股東性質
Name of shareholder (Full name)	Increase/ decrease during the reporting period	Number of shares at the end of reporting period	Proportion (%)	Number of shares held subject to trading moratorium	股份狀態 Status of shares	Nature of shareholder
深創投紅土私募股權投資基金管理(深圳)有限公司—深創投製造業轉型升級新材料基金(有限合夥)	0	38,853,812	6.02		無	境內非國有法人
Hongtu Private Equity Investment Fund Management (Shenzhen) Co., Ltd of Shenzhen Capital Group Co., Ltd.—New Materials Fund of Shenzhen Capital Group for Transformation and Upgrading for Manufacturing Sector (Limited Partnership)*					Nil	Domestic non-state-owned legal person
凱盛科技集團有限公司 Triumph Science & Technology Group Co., Ltd.*	0	29,515,000	4.57	13,229,724	無 Nil	國有法人 State-owned legal person
洛陽創業投資有限公司—洛陽製造業高質量發展基金(有限合夥)	0	4,856,726	0.75		無	境內非國有法人
Luoyang Venture Investment Co., Ltd. – High Quality Development Fund for Manufacturing Sector in Luoyang (Limited Partnership)					Nil	Domestic non-state-owned legal person
香港中央結算有限公司 Hong Kong Securities Clearing Co., Ltd.	-896,643	1,838,652	0.28		無 Nil	境外法人 Overseas legal person
宜興環保科技創新創業投資有限公司 Yixing Environmental Technology Innovation Venture Capital Co., Ltd.*	0	1,542,674	0.24		無 Nil	國有法人 State-owned legal person
楊武成 Yang Wucheng	0	1,454,472	0.23		質押 Pledged	境內自然人 Domestic natural person
丁宇輝 Ding Yuhui	1,414,866	1,414,866	0.22		無 Nil	境內自然人 Domestic natural person

單位：股

Unit: share

前十名無限售條件股東持股情況(不含通過轉融通出借股份)

Shareholdings of top 10 shareholders not subject to trading moratorium (excluding shares lent through refinancing)

股東名稱(全稱)	持有無限售條件 流通股的數量 Number of circulating shares not subject to trading moratorium	股份種類及數量	
		種類 Type	數量 Number
香港中央結算(代理人)有限公司 HKSCC Nominees Limited	249,168,789	境外上市外資股 Overseas listed foreign shares	249,168,789
中國洛陽浮法玻璃集團有限責任公司 China Luoyang Float Glass (Group) Co., Ltd.	111,195,912	人民幣普通股 Ordinary RMB shares	111,195,912
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	63,835,499	人民幣普通股 Ordinary RMB shares	63,835,499
深創投紅土私募股權投資基金管理(深圳)有限 公司—深創投製造業轉型升級新材料基金 (有限合夥)	38,853,812	人民幣普通股 Ordinary RMB shares	38,853,812
Hongtu Private Equity Investment Fund Management (Shenzhen) Co., Ltd of Shenzhen Capital Group Co., Ltd.— New Materials Fund of Shenzhen Capital Group for Transformation and Upgrading for Manufacturing Sector (Limited Partnership)*		Ordinary RMB shares	
凱盛科技集團有限公司 Triumph Science & Technology Group Co., Ltd.*	16,285,276	人民幣普通股 Ordinary RMB shares	16,285,276
洛陽創業投資有限公司—洛陽製造業高質量發 展基金(有限合夥)	4,856,726	人民幣普通股 Ordinary RMB shares	4,856,726
Luoyang Venture Investment Co., Ltd. — High Quality Development Fund for Manufacturing Sector in Luoyang (Limited Partnership)		Ordinary RMB shares	
香港中央結算有限公司 Hong Kong Securities Clearing Co., Ltd.	1,838,652	人民幣普通股 Ordinary RMB shares	1,838,652
宜興環保科技創新創業投資有限公司 Yixing Environmental Technology Innovation Venture Capital Co., Ltd.*	1,542,674	人民幣普通股 Ordinary RMB shares	1,542,674
楊武成 Yang Wucheng	1,454,472	人民幣普通股 Ordinary RMB shares	1,454,472
丁宇輝 Ding Yuhui	1,414,866	人民幣普通股 Ordinary RMB shares	1,414,866

前十名股東中回購專戶情況說明	無
Explanation on special accounts for repurchase purpose among the top ten shareholders	None
上述股東委託表決權、受託表決權、放棄表決權的說明	無
Explanation on the aforesaid shareholders' proxy voting rights, entrusted voting rights and waiver of voting rights	None
上述股東關聯關係或一致行動的說明	本公司前十名股東中，洛玻集團與中研院、凱盛科技集團之間存在關聯關係，屬於《上市公司股東持股變動信息披露管理辦法》中規定的一致行動人。本公司未知其他流通股股東是否屬於一致行動人，也未知其他流通股股東之間是否存在關聯關係。
Explanation on related party relationship or parties acting in concert among the aforesaid shareholders	Among the top 10 shareholders of the Company, CLFG, CNBM Research Institute and Triumph Technology Group are related parties or parties acting in concert as defined under the Regulations for Disclosure of Changes in Shareholding of Listed Companies (《上市公司股東持股變動信息披露管理辦法》). The Company is not aware of any parties acting in concert or any related party relationship among other holders of circulating shares.
表決權恢復的優先股股東及持股數量的說明	無
Explanations on preferential shareholders with voting rights restored and the number of shares held	None
註： 1. 香港中央結算(代理人)有限公司持有的股份數為分別代表其多個客戶所持有。	Notes: 1. Shares held by HKSCC Nominees Limited are held on behalf of various customers. 2. The ordinary RMB shares held by Hong Kong Securities Clearing Co., Ltd. are held on behalf of overseas investors who held ordinary RMB shares of the Company via Northbound Trading in the Shanghai-Hong Kong Stock Connect.
2. 香港中央結算有限公司持有的人民幣普通股為境外投資者通過滬港通的滬股通交易所持有的本公司人民幣普通股。	

單位：股
Unit: share

前十名有限售條件股東持股數量及限售條件

Number of shares held by and trading moratorium of top 10 shareholders subject to trading moratorium

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

上述股東關聯關係或一致行動的說明
Explanation on related party relationship
or parties acting in concert among the
aforesaid shareholders

無
None

註： 於2024年8月14日，本公司刊登《非公開發
行限售股上市流通公告》，凱盛科技集團持
有的上述非公開發行限售股於2024年8月20
日上市流通。

Note: The Company published the Announcement on the Listing and Trading of
Shares subject to Trading Moratorium from Non-public Issuance (《非公開發
行限量股上市流通公告》) on 14 August 2024, and the aforesaid shares subject
to trading moratorium from non-public issuance held by Triumph Technology
Group were listed for trading on 20 August 2024.

(三) 主要股東於本公司股份及相關股份的權益及／或淡倉

據董事所悉，於2024年6月30日，股東（不包括本公司董事、監事及高級管理人員）於本公司股份或相關股份中擁有須根據證券及期貨條例第XV部第2及第3分部向本公司披露或記錄於根據證券及期貨條例第336條須由本公司存置的登記冊的權益及／或淡倉如下：

股東名稱	身份	持有股份數 ¹	佔有關已發行股份類別之百分比 Percentage in the relevant class of issued shares (%)	佔本公司已發行股份總額之百分比 Percentage in total issues share capital of the Company (%)	股份類別 Class of shares
Name of shareholder	Capacity	Number of shares held ¹			
中國建材集團 ² CNBMG ²	於受控制法團的權益 Interest in controlled corporation	204,932,781 (L)	51.79	31.74	A股 A shares
凱盛科技集團 ³ Triumph Technology Group ³	實益擁有人／ 於受控制法團的權益 Beneficial owner/ Interest in controlled corporation	204,932,781 (L)	51.79	31.74	A股 A shares
洛玻集團 CLFG	實益擁有人 Beneficial owner	111,195,912 (L)	28.10	17.22	A股 A shares
中研院 CNBM Research Institute	實益擁有人 Beneficial owner	63,835,499 (L)	16.13	9.89	A股 A share
國際工程 International Engineering	實益擁有人 Beneficial owner	386,370 (L)	0.10	0.06	A股 A share

附註1：(L)–好倉

Note 1: (L)–Long position

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

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

附註3：洛玻集團為凱盛科技集團之非全資附屬公司，中研院為凱盛科技集團之非全資附屬公司，國際工程為凱盛科技集團之非全資附屬公司；且凱盛科技集團直接持有本公司29,515,000股A股股份。因此，根據證券及期貨條例第XV部，凱盛科技集團被視為於洛玻集團、中研院及國際工程持有之股份中擁有權益。

Note 3: CLFG is a non-wholly-owned subsidiary of Triumph Technology Group, CNBM Research Institute is a non-wholly owned subsidiary of Triumph Technology Group, and International Engineering is a non-wholly owned subsidiary of Triumph Technology Group; and Triumph Technology Group directly holds 29,515,000 A shares of the Company. Therefore, Triumph Technology Group is deemed to be interested in the shares held by CLFG, CNBM Research Institute and International Engineering by virtue of Part XV of the SFO.

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

So far as the Directors are aware, as at 30 June 2024, the interests and/or short positions of the shareholders, other than the Directors, Supervisors or senior management of the Company, in the shares or underlying shares of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the Securities and Futures Ordinance (the "SFO"), or which were recorded in the register required to be kept by the Company under section 336 of the SFO were as follows:

除上文所披露者外，據董事所悉，於2024年6月30日，並無其他人士(本公司的董事、監事或高級管理人員除外)於本公司的股份或相關股份(包括期權)中擁有根據證券及期貨條例第XV部第2及3分部須知會本公司或記錄於根據證券及期貨條例第336條須由本公司存置的登記冊的權益或淡倉，或直接或間接擁有可在任何情況下於本集團任何成員公司股東大會上投票的任何類別股本面值5%或以上的權益。

三. 董事、監事和高級管理人員情況

(一) 現任及報告期內離任董事、監事和高級管理人員持股變動情況

報告期內，本公司現任及報告期內離任董事、監事和高級管理人員無持股變動情況。

(二) 董事、監事、高級管理人員報告期內被授予的股權激勵情況

本公司董事、監事、高級管理人員報告期內不存在被授予的股權激勵情況。

(三) 其他說明

截至2024年6月30日止，本公司各董事、監事、高級管理人員及就董事所知其關連人士概無在本公司或其相聯法團(定義見證券及期貨條例第XV部)的股份、相關股份及債權證中擁有根據證券及期貨條例第XV部第7及第8分部向本公司披露或記錄於根據證券及期貨條例第352條須由本公司存置的登記冊的權益或淡倉，或根據標準守則所規定的需要知會本公司和聯交所的情況。

Save as disclosed above, there is no other person (other than the Directors, Supervisors or senior management of the Company) so far as is known to the Directors who, as at 30 June 2024, had an interest or short position in the shares or underlying shares (including options) of the Company which would fall to be disclosed to the Company under the provisions of Divisions 2 and 3 of Part XV of the SFO, or which were recorded in the register required to be kept by the Company under section 336 of the SFO, or was, directly or indirectly, interested in 5% or more of nominal value of any class of share capital carrying rights to vote in all circumstances at general meetings of any members of the Group.

III. Information of Directors, Supervisors and Senior Management

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

During the reporting period, there were no changes in shareholding of the existing and resigned Directors, Supervisors and senior management of the Company.

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

There were no equity incentives granted to the Directors, Supervisors and senior management of the Company during the reporting period.

(III) Other explanation

As of 30 June 2024, none of the Directors, Supervisors or senior management of the Company and their connected persons to the knowledge of the Directors had any interest nor short position in the shares, underlying shares or debentures of the Company or its associated corporations (within the meaning of Part XV of the SFO) which would fall to be disclosed to the Company under the provisions of Divisions 7 and 8 of Part XV of the SFO, or recorded in the register required to be kept by the Company under section 352 of the SFO, or required to be notified to the Company or the Stock Exchange pursuant to the Model Code.

第八節 財務報告

一、審計報告

不適用

二、財務報表

合併資產負債表

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

2024年6月30日
30 June 2024

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

VIII. FINANCIAL REPORT

I. Audit Report

N/A

II. Financial Statements

Consolidated Balance Sheet

項目	Item	附註	Note	2024年6月30日 30 June 2024	2023年12月31日 31 December 2023
流動資產：	Current assets:				
貨幣資金	Monetary funds	七.1	VII.1	252,401,182.84	273,462,436.65
應收票據	Notes receivable	七.2	VII.2	498,692,202.48	187,071,244.67
應收賬款	Accounts receivable	七.3	VII.3	1,421,804,403.21	1,290,872,150.78
應收款項融資	Accounts receivable financing	七.4	VII.4	775,924,578.79	1,413,397,411.65
預付款項	Prepayments	七.5	VII.5	230,680,017.40	187,441,429.34
其他應收款	Other receivables	七.6	VII.6	114,600,669.70	154,396,647.29
存貨	Inventories	七.7	VII.7	926,294,388.76	686,887,235.96
持有待售資產	Assets held for sale	七.8	VII.8	5,874,065.75	5,874,065.75
其他流動資產	Other current assets	七.9	VII.9	155,276,832.39	114,962,230.83
流動資產合計	Total current assets			4,381,548,341.32	4,314,364,852.92
非流動資產：	Non-current assets:				
固定資產	Fixed assets	七.10	VII.10	5,009,202,569.73	4,947,322,586.75
在建工程	Construction in progress	七.11	VII.11	2,535,864,974.84	1,772,629,520.09
使用權資產	Right-of-use assets	七.12	VII.12	8,043,434.49	9,695,700.09
無形資產	Intangible assets	七.13	VII.13	731,344,688.49	745,115,048.52
開發支出	Development expenses	八	VIII	24,524,199.94	14,895,294.06
商譽	Goodwill	七.14	VII.14	17,583,473.33	17,583,473.33
遞延所得稅資產	Deferred income tax assets	七.15	VII.15	39,383,753.86	15,963,295.75
其他非流動資產	Other non-current assets	七.16	VII.16	35,145,090.03	590,128,892.55
非流動資產合計	Total non-current assets			8,401,092,184.71	8,113,333,811.14
資產總計	Total assets			12,782,640,526.03	12,427,698,664.06

合併資產負債表(續)

Consolidated Balance Sheet (Continued)

編製單位：凱盛新能源股份有限公司

2024年6月30日

單位：元 幣種：人民幣

Prepared by: Triumph New Energy Company Limited

30 June 2024

Unit: Yuan Currency: RMB

項目	Item	附註	Note	2024年6月30日 30 June 2024	2023年12月31日 31 December 2023
流動負債：	Current liabilities:				
短期借款	Short-term borrowings	七.18	VII.18	958,516,709.79	760,656,246.99
應付票據	Notes payable	七.19	VII.19	721,505,538.47	486,886,737.12
應付賬款	Accounts payable	七.20	VII.20	1,622,041,791.96	1,535,170,636.56
預收款項	Payments received in advance	七.21	VII.21		20,377.36
合同負債	Contract liabilities	七.22	VII.22	8,173,569.40	8,352,702.13
應付職工薪酬	Employee compensation payable	七.23	VII.23	23,981,054.13	84,343,288.15
應交稅費	Taxes payable	七.24	VII.24	23,131,804.66	45,217,814.58
其他應付款	Other payables	七.25	VII.25	171,867,026.24	173,708,687.56
一年內到期的非流動負債	Non-current liabilities due within one year	七.26	VII.26	879,190,930.29	453,468,886.35
其他流動負債	Other current liabilities	七.27	VII.27	280,372,991.75	606,787,982.57
流動負債合計	Total current liabilities			4,688,781,416.69	4,154,613,359.37
非流動負債：	Non-current liabilities:				
長期借款	Long-term borrowings	七.28	VII.28	2,998,556,366.79	3,123,923,613.81
租賃負債	Lease liabilities	七.29	VII.29	4,021,444.06	5,857,164.28
遞延收益	Deferred income	七.30	VII.30	50,143,240.80	52,752,295.00
遞延所得稅負債	Deferred income tax liabilities	七.15	VII.15	35,879,818.64	37,305,857.31
其他非流動負債	Other non-current liabilities				
非流動負債合計	Total non-current liabilities			3,088,600,870.29	3,219,838,930.40
負債合計	Total liabilities			7,777,382,286.98	7,374,452,289.77

合併資產負債表(續)

Consolidated Balance Sheet (Continued)

編製單位：凱盛新能源股份有限公司

Prepared by: Triumph New Energy Company Limited

2024年6月30日

30 June 2024

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	附註	Note	2024年6月30日 30 June 2024	2023年12月31日 31 December 2023
所有者權益(或股東權益)：	Owners' equity (or shareholders' equity):				
實收資本(或股本)	Paid-up capital (or share capital)	七.31	VII.31	645,674,963.00	645,674,963.00
資本公積	Capital reserve	七.32	VII.32	3,780,818,962.41	3,780,818,962.41
盈餘公積	Surplus reserve	七.33	VII.33	51,365,509.04	51,365,509.04
未分配利潤	Undistributed profit	七.34	VII.34	94,510,205.17	149,292,032.10
歸屬於本公司所有者權益 (或股東權益)合計	Total equity attributable to owners of the Company (or shareholders' equity)			4,572,369,639.62	4,627,151,466.55
少數股東權益	Minority interests			432,888,599.43	426,094,907.74
所有者權益(或股東權益)合計	Total owners' equity (or shareholders' equity)			5,005,258,239.05	5,053,246,374.29
負債和所有者權益 (或股東權益)總計	Total liabilities and owners' equity (or shareholders' equity)			12,782,640,526.03	12,427,698,664.06

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

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

會計機構負責人：
Person in charge of accounting department:
李雪嬌
Li Xuejiao

本公司資產負債表

Balance Sheet of the Company

編製單位：凱盛新能源股份有限公司

2024年6月30日

單位：元 幣種：人民幣

Prepared by: Triumph New Energy Company Limited

30 June 2024

Unit: Yuan Currency: RMB

項目	Item	附註	Note	2024年6月30日 30 June 2024	2023年12月31日 31 December 2023
流動資產：	Current assets:				
貨幣資金	Monetary funds			181,593,426.05	53,177,840.32
應收賬款	Accounts receivable	十七.1	XVII.1	143,303,601.12	89,691,502.93
應收款項融資	Accounts receivable financing			59,304,125.42	149,183,816.17
預付款項	Prepayments			18,951.17	122,593.67
其他應收款	Other receivables	十七.2	XVII.2	735,596,661.30	904,521,378.82
存貨	Inventories			37,020.00	8,100.00
其他流動資產	Other current assets			534,090.03	
流動資產合計	Total current assets			1,120,387,875.09	1,196,705,231.91
非流動資產：	Non-current assets:				
長期股權投資	Long-term equity investments	十七.3	XVII.3	3,903,415,248.62	3,903,415,248.62
固定資產	Fixed assets			1,451,568.46	1,598,445.25
在建工程	Construction in progress			638,667.74	544,608.33
無形資產	Intangible assets			47,034,851.93	47,612,927.51
其他非流動資產	Other non-current assets				
非流動資產合計	Total non-current assets			3,952,540,336.75	3,953,171,229.71
資產總計	Total assets			5,072,928,211.84	5,149,876,461.62
流動負債：	Current liabilities:				
短期借款	Short-term borrowings			100,054,507.36	100,063,326.16
應付賬款	Accounts payable			51,203,343.53	74,652,326.75
應付職工薪酬	Employee compensation payable			1,805,011.44	5,626,986.40
應交稅費	Taxes payable			222,389.87	398,247.30
其他應付款	Other payables			79,283,579.38	7,915,823.80
一年內到期的非流動負債	Non-current liabilities due within one year			38,603,030.27	34,108,009.04
其他流動負債	Other current liabilities			31,503,323.61	141,223,759.51
流動負債合計	Total current liabilities			302,675,185.46	363,988,478.96

本公司資產負債表(續)

Balance Sheet of the Company (Continued)

編製單位：凱盛新能源股份有限公司

Prepared by: Triumph New Energy Company Limited

2024年6月30日

30 June 2024

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	附註	Note	2024年6月30日 30 June 2024	2023年12月31日 31 December 2023
非流動負債：	Non-current liabilities:				
長期借款	Long-term borrowings			886,710,269.14	887,926,813.81
非流動負債合計	Total non-current liabilities			886,710,269.14	887,926,813.81
負債合計	Total liabilities			1,189,385,454.60	1,251,915,292.77
所有者權益(或股東權益)：	Owners' equity (or shareholders' equity):				
實收資本(或股本)	Paid-up capital (or share capital)			645,674,963.00	645,674,963.00
資本公積	Capital reserve			3,857,589,394.08	3,857,589,394.08
盈餘公積	Surplus reserve			51,365,509.04	51,365,509.04
未分配利潤(虧損以「-」號填列)	Undistributed profit (loss is represented by "-")			-671,087,108.88	-656,668,697.27
所有者權益(或股東權益)合計	Total owners' equity (or shareholders' equity)			3,883,542,757.24	3,897,961,168.85
負債和所有者權益 (或股東權益)總計	Total liabilities and owners' equity (or shareholders' equity)			5,072,928,211.84	5,149,876,461.62

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

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

會計機構負責人：
Person in charge of accounting department:
李雪嬌
Li Xuejiao

合併利潤表

Consolidated Income Statement

2024年1-6月
January-June 2024

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註	Note	2024年半年度 Half year of 2024	2023年半年度 Half year of 2023
一、營業總收入	I. Total operating revenue			2,978,823,318.67	2,778,818,294.04
其中：營業收入	Including: Operating Revenue	七.35	VII.35	2,978,823,318.67	2,778,818,294.04
二、營業總成本	II. Total operating costs			3,040,900,273.22	2,730,498,449.97
其中：營業成本	Including: Operating costs	七.35	VII.35	2,771,093,609.92	2,482,815,202.22
稅金及附加	Taxes and surcharges	七.36	VII.36	20,798,775.90	20,207,124.82
銷售費用	Selling expenses	七.37	VII.37	11,614,642.11	12,135,001.59
管理費用	Administration expenses	七.38	VII.38	72,432,692.80	71,421,868.03
研發費用	Research and development expenses	七.39	VII.39	115,510,391.60	107,234,562.42
財務費用	Finance expenses	七.40	VII.40	49,450,160.89	36,684,690.89
其中：利息費用	Including: Interest expenses			51,078,676.27	43,514,746.37
利息收入	Interest income			1,871,439.23	3,469,341.86
加：其他收益	Add: Other income	七.41	VII.41	25,376,553.76	109,619,994.87
投資收益(損失以「-」號填列)	Investment income				
	(loss is represented by "-")	七.42	VII.42	-6,361,499.16	6,124,204.41
信用減值損失(損失以「-」號填列)	Credit impairment loss				
	(loss is represented by "-")	七.43	VII.43	-3,872,517.71	-1,457,620.66
資產減值損失(損失以「-」號填列)	Impairment losses of assets				
	(loss is represented by "-")	七.44	VII.44	-26,055,957.69	3,858,670.80
資產處置收益(損失以「-」號填列)	Gain on disposal of assets				
	(loss is represented by "-")	七.45	VII.45	3,607,975.60	-5,138.72
三、營業利潤(虧損以「-」號填列)	III. Operating profit (loss is represented by "-")			-69,382,399.75	166,459,954.77
加：營業外收入	Add: Non-operating income	七.46	VII.46	3,785.65	648,096.40
減：營業外支出	Less: Non-operating expense	七.47	VII.47	355,155.71	187,269.86
四、利潤總額(虧損總額以「-」號填列)	IV. Total profit (total loss is represented by "-")			-69,733,769.81	166,920,781.31
減：所得稅費用(利益以「-」號填列)	Less: Income tax expenses (profit is represented by "-")	七.48	VII.48	-21,745,634.57	12,597,716.12
五、淨利潤(淨虧損以「-」號填列)	V. Net profit (net loss is represented by "-")			-47,988,135.24	154,323,065.19
(一) 按經營持續性分類	(I) Classified by continued operation				
1. 持續經營淨利潤(淨虧損以「-」號填列)	1. Net profit from continued operation				
	(net loss is represented by "-")			-47,988,135.24	154,323,065.19
2. 終止經營淨利潤	2. Net profit from discontinued operation				
(二) 按所有權歸屬分類	(II) Classified by ownership				
1. 歸屬於本公司股東的淨利潤	1. Net profit attributable to the owners of the Company (net loss is represented by "-")			-54,781,826.93	128,742,580.09
(淨虧損以「-」號填列)					
2. 少數股東損益	2. Profit or loss attributable to minority interests			6,793,691.69	25,580,485.10

合併利潤表(續)

Consolidated Income Statement (Continued)

		2024年1-6月 January-June 2024		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB	
項目	Item	附註	Note	2024年半年度 Half year of 2024	2023年半年度 Half year of 2023
六. 其他綜合收益的稅後淨額	VI. Other comprehensive income net of tax				
(一) 歸屬本公司所有者的其他綜合收益的稅後淨額	(I) Other comprehensive income net of tax attributable to owners of the Company				
(二) 歸屬於少數股東的其他綜合收益的稅後淨額	(II) Other comprehensive income net of tax attributable to minority interests				
七. 綜合收益總額(虧損總額以「-」號填列)	VII. Total comprehensive income (total loss is represented by "-")			-47,988,135.24	154,323,065.19
(一) 歸屬於本公司所有者的綜合收益總額(虧損總額以「-」號填列)	(I) Total comprehensive income attributable to owners of the Company (total loss is represented by "-")			-54,781,826.93	128,742,580.09
(二) 歸屬於少數股東的綜合收益總額	(II) Total comprehensive income attributable to minority interests			6,793,691.69	25,580,485.10
八. 每股收益：	VIII. Earnings per share:				
(一) 基本每股收益(元/股)(損失以「-」號填列)	(I) Basic earnings per share (RMB/share) (loss is represented by "-")			-0.08	0.20
(二) 稀釋每股收益(元/股)(損失以「-」號填列)	(II) Diluted earnings per share (RMB/share) (loss is represented by "-")			-0.08	0.20

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

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

會計機構負責人：
Person in charge of accounting department:
李雪嬌
Li Xuejiao

本公司利潤表

Income Statement of the Company

2024年1-6月
January-June 2024單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註	Note	2024年半年度 Half year of 2024	2023年半年度 Half year of 2023
一、營業收入	I. Revenue	十七.4	XVII.4	372,539,020.80	607,906,865.22
減：營業成本	Less: Operating costs	十七.4	XVII.4	371,408,628.64	604,431,703.63
税金及附加	Taxes and surcharges			282,894.22	865,267.88
管理費用	Administration expenses			13,617,985.07	12,012,223.95
研發費用	Research and development expenses				
財務費用	Finance expenses			1,418,944.13	2,077,234.49
其中：利息費用	Including: Interest expenses			13,904,477.64	14,273,318.66
利息收入	Interest income			12,545,846.03	12,306,806.67
加：其他收益	Add: Other income			23,242.71	1,421,768.08
投資收益(損失以「-」號填列)	Investment income (loss is represented by "-")	十七.5	XVII.5	229,902.46	81,649,953.05
信用減值損失(損失以「-」號填列)	Credit impairment loss (loss is represented by "-")			-480,000.00	-788,022.44
二、營業利潤(虧損以「-」號填列)	II. Operating profit (loss is represented by "-")			-14,416,286.09	70,804,133.96
加：營業外收入	Add: Non-operating income				583,902.14
減：營業外支出	Less: Non-operating expense			2,125.52	
三、利潤總額(虧損總額以「-」號填列)	III. Total profit (total loss is represented by "-")			-14,418,411.61	71,388,036.10
減：所得稅費用	Less: Income tax expenses				
四、淨利潤(淨虧損以「-」號填列)	IV. Net profit (net loss is represented by "-")			-14,418,411.61	71,388,036.10
(一) 持續經營淨利潤(淨虧損以「-」號填列)	(I) Net profit from continued operation (net loss is represented by "-")			-14,418,411.61	71,388,036.10
(二) 終止經營淨利潤	(II) Net profit from discontinued operation				
五、其他綜合收益的稅後淨額	V. Other comprehensive income net of tax				
(一) 不能重分類進損益的其他綜合收益	(I) Other comprehensive income that can not be reclassified to profit or loss				
(二) 將重分類進損益的其他綜合收益	(II) Other comprehensive income that will be reclassified to profit or loss				
六、綜合收益總額(虧損總額以「-」號填列)	VI. Total comprehensive income (total loss is represented by "-")			-14,418,411.61	71,388,036.10
七、每股收益：	VII. Earnings per share:				
(一) 基本每股收益(元/股)	(I) Basic earnings per share (RMB/share)				
(二) 稀釋每股收益(元/股)	(II) Diluted earnings per share (RMB/share)				

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

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Chen Hongzhao

會計機構負責人：
Person in charge of accounting department:
李雪嬌
Li Xuejiao

合併現金流量表

Consolidated Cash Flow Statement

2024年1-6月
January-June 2024單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註	Note	2024年半年度 Half year of 2024	2023年半年度 Half year of 2023
一、經營活動產生的現金流量：	I. Cash flows from operating activities:				
銷售商品、提供勞務收到的現金	Cash received from sale of goods or rendering of services			2,269,316,512.16	2,045,214,358.74
收到的稅費返還	Refund of taxes and levies			583,384.64	29,841,425.09
收到其他與經營活動有關的現金	Other cash received related to operating activities	七.49	VII.49	93,211,958.36	92,501,113.79
經營活動現金流入小計	Sub-total of cash inflows from operating activities			2,363,111,855.16	2,167,556,897.62
購買商品、接受勞務支付的現金	Cash paid for purchase of goods and services rendered			2,055,488,157.34	2,206,014,577.39
支付給職工及為職工支付的現金	Cash paid to and on behalf of employees			227,807,682.52	231,408,652.48
支付的各项稅費	Tax payments			69,230,520.92	43,072,276.86
支付其他與經營活動有關的現金	Other cash paid related to operating activities	七.49	VII.49	29,252,244.74	71,800,427.97
經營活動現金流出小計	Sub-total of cash outflows from operating activities			2,381,778,605.52	2,552,295,934.70
經營活動產生的現金流量淨額	Net cash flow from operating activities			-18,666,750.36	-384,739,037.08
二、投資活動產生的現金流量：	II. Cash flow from investing activities:				
處置固定資產、無形資產和其他長期資產收回的現金淨額	Net cash received from disposal of fixed assets, intangible assets and other long-term assets			30,418,228.48	191,800.00
處置附屬公司及其他營業單位收到的現金淨額	Net cash received from disposal of subsidiaries and other operating entities				160,173,650.00
投資活動現金流入小計	Sub-total of cash inflows from investing activities			30,418,228.48	160,365,450.00
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for the acquisition and construction of fixed assets, intangible assets, and other long-term assets			334,192,588.99	476,412,860.15
取得附屬公司及其他營業單位支付的現金淨額	Net cash paid for acquisition of subsidiaries and other operating entities				80,295,400.00
投資活動現金流出小計	Sub-total of cash outflows from investing activities			334,192,588.99	556,708,260.15
投資活動產生的現金流量淨額	Net cash flow from investing activities			-303,774,360.51	-396,342,810.15

合併現金流量表(續)

Consolidated Cash Flow Statement (Continued)

2024年1-6月
January-June 2024單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註	Note	2024年半年度 Half year of 2024	2023年半年度 Half year of 2023
三. 籌資活動產生的現金流量：	III. Cash flows from financing activities:				
取得借款收到的現金	Cash received from borrowings			1,137,846,884.64	1,526,452,253.88
收到其他與籌資活動有關的現金	Other cash received related to financing activities	七.49	VII.49	29,836,345.34	
籌資活動現金流入小計	Sub-total of cash inflows from financing activities			1,167,683,229.98	1,526,452,253.88
償還債務支付的現金	Cash paid for repayments of borrowings			636,768,253.74	593,706,544.67
分配股利、利潤或償付利息支付的現金	Cash payment for distribution of dividends and profits or repayment of interest			59,101,974.56	66,198,408.56
其中：附屬公司支付給少數股東的股利、利潤	Including: Dividends and profits paid to minority shareholders by subsidiaries				13,213,363.58
支付其他與籌資活動有關的現金	Other cash payments related to financing activities	七.49	VII.49	130,885,148.92	
籌資活動現金流出小計	Sub-total of cash outflows from financing activities			826,755,377.22	659,904,953.23
籌資活動產生的現金流量淨額	Net cash flow from financing activities			340,927,852.76	866,547,300.65
四. 匯率變動對現金及現金等價物的影響	IV. Effect of exchange rate changes on cash and cash equivalents			1,576,346.85	735,619.63
五. 現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents			20,063,088.74	86,201,073.05
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents			229,156,744.65	485,547,816.11
六. 期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents			249,219,833.39	571,748,889.16

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

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

會計機構負責人：
Person in charge of accounting department:
李雪嬌
Li Xuejiao

本公司現金流量表

Cash Flow Statement of the Company

2024年1-6月
January-June 2024單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	附註 Note	2024年半年度 Half year of 2024	2023年半年度 Half year of 2023
一、經營活動產生的現金流量：	I. Cash flows from operating activities:			
銷售商品、提供勞務收到的現金	Cash received from sale of goods or rendering of services		217,784,472.27	314,942,696.96
收到其他與經營活動有關的現金	Other cash received related to operating activities		5,090,605.66	6,524,311.93
經營活動現金流入小計	Sub-total of cash inflows from operating activities		222,875,077.93	321,467,008.89
購買商品、接受勞務支付的現金	Cash paid for purchase of goods and services rendered		252,144,856.18	343,393,222.09
支付給職工及為職工支付的現金	Cash paid to and on behalf of employees		12,185,291.41	14,930,081.58
支付的各項稅費	Tax payments		491,883.00	1,750,786.06
支付其他與經營活動有關的現金	Other cash paid for activities related to operation		9,087,589.91	12,291,033.15
經營活動現金流出小計	Sub-total of cash outflows from operating activities		273,909,620.50	372,365,122.88
經營活動產生的現金流量淨額	Net cash flow from operating activities		-51,034,542.57	-50,898,113.99
二、投資活動產生的現金流量：	II. Cash flow from investing activities:			
收回投資收到的現金	Cash received from recovery of investments			160,173,650.00
取得投資收益收到的現金	Cash received from returns on investments			65,334,253.05
投資活動現金流入小計	Sub-total of cash inflows from investing activities			225,507,903.05
購建固定資產、無形資產和其他長期資產支付的現金	Cash paid for the acquisition and construction of fixed assets, intangible assets and other long-term assets		4,980.00	1,785,500.00
投資支付的現金	Cash paid for investment			180,295,400.00
投資活動現金流出小計	Sub-total of cash outflows from investing activities		4,980.00	182,080,900.00
投資活動產生的現金流量淨額	Net cash flow from investing activities		-4,980.00	43,427,003.05

本公司現金流量表(續)

Cash Flow Statement of the Company (Continued)

		2024年1-6月 January-June 2024		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB	
項目	Item	附註	Note	2024年半年度 Half year of 2024	2023年半年度 Half year of 2023
三. 籌資活動產生的現金流量：	III. Cash flows from financing activities:				
取得借款收到的現金	Cash received from borrowings			70,000,000.00	260,000,000.00
收到其他與籌資活動有關的現金	Other cash received related to financing activities			1,574,751,691.49	2,114,071,620.92
籌資活動現金流入小計	Sub-total of cash inflows from financing activities			1,644,751,691.49	2,374,071,620.92
償還債務支付的現金	Cash paid for repayments of borrowings			66,676,544.67	289,406,544.67
分配股利、利潤或償付利息支付的現金	Cash payment for distribution of dividends and profits or repayment of interest			13,958,275.21	13,229,292.31
支付其他與籌資活動有關的現金	Other cash payments related to financing activities			1,384,662,763.31	2,141,569,416.11
籌資活動現金流出小計	Sub-total of cash outflows from financing activities			1,465,297,583.19	2,444,205,253.09
籌資活動產生的現金流量淨額	Net cash flow from financing activities			179,454,108.30	-70,133,632.17
四. 匯率變動對現金及現金等價物的影響	IV. Effect of exchange rate changes on cash and cash equivalents				205.95
五. 現金及現金等價物淨增加額	V. Net increase in cash and cash equivalents			128,414,585.73	-77,604,537.16
加：期初現金及現金等價物餘額	Add: Opening balance of cash and cash equivalents			53,177,840.32	304,124,727.90
六. 期末現金及現金等價物餘額	VI. Closing balance of cash and cash equivalents			181,592,426.05	226,520,190.74
公司負責人：		主管會計工作負責人：		會計機構負責人：	
Person in charge of the Company:		Person in charge of accounting:		Person in charge of accounting department:	
謝軍		陳紅照		李雪嬌	
Xie Jun		Chen Hongzhao		Li Xuejiao	

合併所有者權益變動表

Consolidated Statement of Changes in Owners' Equity

2024年1-6月
January-June 2024

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

		2024年半年度 Half year of 2024											
		歸屬於本公司所有者權益 Equity attributable to owners of the Company											
項目	Item	其他權益工具 Other equity instruments				資本公積 Capital reserve	減：庫存股 Less: Treasury stock	其他綜合收益 Other comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provisions	未分配利潤 Undistributed profit	其他 Others
		實收資本(或股本) Paid-in capital (or share capital)	優先股 Preferential shares	永續債 Perpetual bonds	其他 Others								
一、上年期末餘額	I. Balance at the end of last year	645,674,963.00				3,780,818,982.41				51,365,509.04		149,292,032.10	4,627,151,496.55
二、本年期初餘額	II. Balance at the beginning of the year	645,674,963.00				3,780,818,982.41				51,365,509.04		149,292,032.10	4,627,151,496.55
三、本期增減變動金額(減少以“-”號填列)	III. Change for the period (decrease is indicated by "-")												
(一) 綜合收益總額	(I) Total comprehensive income											-54,781,826.93	-54,781,826.93
(二) 所有者投入和減少資本	(II) Owners' contribution and decrease in capital											-54,781,826.93	-54,781,826.93
(三) 利潤分配	(III) Profit distribution												
(四) 所有者權益內部結轉	(IV) Internal carry-forward of owners' equity												
(五) 專項儲備	(V) Special reserve												
四、本期期末餘額	IV. Balance at the end of the period	645,674,963.00				3,780,818,982.41				51,365,509.04		94,510,205.17	4,572,369,639.62

合併所有者權益變動表(續)

Consolidated Statement of Changes in Owners' Equity (Continued)

2023年1-6月
January-June 2023

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

		2023年半年度 Half year of 2023											
		歸屬於本公司所有者權益 Equity attributable to owners of the Company											
項目	Item	其他權益工具 Other equity instruments				資本公積 Capital reserve	減：庫存股 Less: Treasury stock	其他綜合收益 Other Comprehensive income	專項儲備 Special reserve	盈餘公積 Surplus reserve	一般風險準備 General risk provisions	未分配利潤 Undistributed profit	其他 Others
		實收資本(或股本) Paid-in capital (or share capital)	優先股 Preferential shares	永續債 Perpetual bonds	其他 Others								
一、上年期末餘額	I. Balance at the end of last year	645,674,963.00				3,780,818,962.41				51,365,509.04		-245,428,527.10	4,232,430,807.25
二、本年期初餘額	II. Balance at the beginning of the year	645,674,963.00				3,780,818,962.41				51,365,509.04		-245,428,527.10	4,232,430,807.25
三、本期增減變動金額(減少以“-”號填列)	III. Change for the period (decrease is indicated by "-")												
(一) 綜合收益總額	(I) Total comprehensive income											128,742,580.09	128,742,580.09
(二) 所有者投入和減少資本	(II) Owners' contribution and decrease in capital											128,742,580.09	128,742,580.09
(三) 利潤分配	(III) Profit distribution												
1. 提取盈餘公積	1. Appropriation to surplus reserve												
2. 提取一般風險準備	2. Appropriation to general risk provisions												
3. 對所有者(或股東)的分配	3. Distribution to owners (or shareholders)												
(四) 所有者權益內部結轉	(IV) Internal carry-forward of owners' equity												
(五) 專項儲備	(V) Special reserve												
(六) 其他	(VI) Others												
四、本期末末餘額	IV. Balance at the end of the period	645,674,963.00				3,780,818,962.41				51,365,509.04		-116,685,947.01	4,361,173,487.44

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

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

會計機構負責人：
Person in charge of accounting department:
李雪嬌
Li Xuejiao

本公司所有者權益變動表

Statement of Changes in Owners' Equity of the Company

		2024年1-6月		單位：元 幣種：人民幣								
		January-June 2024		Unit: Yuan Currency: RMB								
		2024年半年度										
		Half year of 2024										
項目	Item	其他權益工具				其他綜合收益		專項儲備	盈餘公積	未分配利潤	所有者權益合計	
		實收資本(或股本)	優先股	永續債	其他	資本公積	減：庫存股					Other comprehensive income
		Paid-in capital (or share capital)	Preferential shares	Perpetual bonds	Others	Capital reserve	Less: Treasury stock		Special reserve	Surplus reserve	Undistributed profit	Total owners' equity
一、	上年期末餘額	I. Balance at the end of last year	645,674,963.00			3,857,589,394.08				51,365,509.04	-656,668,697.27	3,897,961,168.85
二、	本年期初餘額	II. Balance at the beginning of the year	645,674,963.00			3,857,589,394.08				51,365,509.04	-656,668,697.27	3,897,961,168.85
三、	本期增減變動金額(減少以“-”號填列)	III. Change for the period (decrease is indicated by "-")									-14,418,411.61	-14,418,411.61
(一)	綜合收益總額	(I) Total comprehensive income									-14,418,411.61	-14,418,411.61
(二)	所有者投入和減少資本	(II) Owners' contribution and decrease in capital										
(三)	利潤分配	(III) Profit distribution										
(四)	所有者權益內部結轉	(IV) Internal carry-forward of owners' equity										
(五)	專項儲備	(V) Special reserve										
(六)	其他	(VI) Others										
四、	本期期末餘額	IV. Balance at the end of the period	645,674,963.00			3,857,589,394.08				51,365,509.04	-671,087,108.88	3,883,542,757.24

本公司所有者權益變動表(續)

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

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

		2023年半年度 Half year of 2023										
項目		實收資本(或股本)	其他權益工具			資本公積	減：庫存股	其他綜合收益	專項儲備	盈餘公積	未分配利潤	所有者權益合計
		Paid-in capital (or share capital)	優先股	永續債	其他	Less: Treasury stock	Other comprehensive income					
一、	上年期末餘額	I. Balance at the end of last year	645,674,963.00			3,857,589,394.08				51,365,509.04	-727,565,359.40	3,827,064,506.72
二、	本年期初餘額	II. Balance at the beginning of the year	645,674,963.00			3,857,589,394.08				51,365,509.04	-727,565,359.40	3,827,064,506.72
三、	本期增減變動金額(減少以“-”號填列)	III. Change for the period (decrease is indicated by "-")										
(一)	綜合收益總額	(I) Total comprehensive income									71,388,036.10	71,388,036.10
(二)	所有者投入和減少資本	(II) Owners' contribution and decrease in capital									71,388,036.10	71,388,036.10
(三)	利潤分配	(III) Profit distribution										
(四)	所有者權益內部結轉	(IV) Internal carry-forward of owners' equity										
(五)	專項儲備	(V) Special reserve										
(六)	其他	(VI) Others										
四、	本期期末餘額	IV. Balance at the end of the period	645,674,963.00			3,857,589,394.08				51,365,509.04	-656,177,323.30	3,898,452,542.82

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

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

會計機構負責人：
Person in charge of accounting department:
李雪嬌
Li Xuejiao

三、 公司基本情況

1. 公司概況

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

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

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

本財務報表業經本公司董事會批准報出。

III. Company Profile

1. Company Overview

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

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

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

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

三. 公司基本情況(續)

2. 合併財務報表範圍

截止2024年6月30日，本公司合併財務報表範圍包括5家全資附屬公司及2家控股附屬公司，具體如下表示。

附屬公司名稱 Name of subsidiaries	經營地 Place of business	註冊地 Place of registration	公司類型 Type of business
中建材(合肥)新能源有限公司	中國	中國合肥	有限責任公司(非自然人投資或控股的法人獨資)
CNBM (Hefei) New Energy Co., Ltd.*	PRC	Hefei, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
中國建材桐城新能源材料有限公司	中國	中國桐城	有限責任公司(非自然人投資或控股的法人獨資)
CNBM (Tongcheng) New Energy Materials Co., Ltd.*	PRC	Tongcheng, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
凱盛(漳州)新能源有限公司	中國	中國漳州	有限責任公司(非自然人投資或控股的法人獨資)
Kaisheng (Zhangzhou) New Energy Co., Ltd.*	PRC	Zhangzhou, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
秦皇島北方玻璃有限公司	中國	中國秦皇島	有限責任公司(非自然人投資或控股的法人獨資)
Qinhuangdao North Glass Co., Ltd.*	PRC	Qinhuangdao, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
中建材(洛陽)新能源有限公司	中國	中國洛陽	有限責任公司(非自然人投資或控股的法人獨資)
CNBM (Luoyang) New Energy Resources Co., Ltd.*	PRC	Luoyang, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
中建材(宜興)新能源有限公司	中國	中國宜興	有限責任公司
CNBM (Yixing) New Energy Resources Co., Ltd.*	PRC	Yixing, the PRC	Limited liability company
凱盛(自貢)新能源有限公司	中國	中國自貢	有限責任公司
Triumph (Zigong) New Energy Co., Ltd.*	PRC	Zigong, the PRC	Limited liability company

III. Company Profile (Continued)

2. Scope of Consolidated Financial Statements

As of 30 June 2024, the scope of consolidated financial statements of the Company includes five wholly owned subsidiaries and two holding subsidiaries, as shown below.

附屬公司名稱 Name of subsidiaries	經營地 Place of business	註冊地 Place of registration	公司類型 Type of business
中建材(合肥)新能源有限公司	中國	中國合肥	有限責任公司(非自然人投資或控股的法人獨資)
CNBM (Hefei) New Energy Co., Ltd.*	PRC	Hefei, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
中國建材桐城新能源材料有限公司	中國	中國桐城	有限責任公司(非自然人投資或控股的法人獨資)
CNBM (Tongcheng) New Energy Materials Co., Ltd.*	PRC	Tongcheng, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
凱盛(漳州)新能源有限公司	中國	中國漳州	有限責任公司(非自然人投資或控股的法人獨資)
Kaisheng (Zhangzhou) New Energy Co., Ltd.*	PRC	Zhangzhou, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
秦皇島北方玻璃有限公司	中國	中國秦皇島	有限責任公司(非自然人投資或控股的法人獨資)
Qinhuangdao North Glass Co., Ltd.*	PRC	Qinhuangdao, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
中建材(洛陽)新能源有限公司	中國	中國洛陽	有限責任公司(非自然人投資或控股的法人獨資)
CNBM (Luoyang) New Energy Resources Co., Ltd.*	PRC	Luoyang, the PRC	Limited liability company (sole proprietorship invested or controlled by non-natural person)
中建材(宜興)新能源有限公司	中國	中國宜興	有限責任公司
CNBM (Yixing) New Energy Resources Co., Ltd.*	PRC	Yixing, the PRC	Limited liability company
凱盛(自貢)新能源有限公司	中國	中國自貢	有限責任公司
Triumph (Zigong) New Energy Co., Ltd.*	PRC	Zigong, the PRC	Limited liability company

四. 財務報表的編製基礎

1. 編製基礎

本財務報表按照財政部發佈的企業會計準則及其應用指南、解釋及其他有關規定(統稱:「企業會計準則」)編製。此外,本公司還按照中國證監會《公開發行證券的公司信息披露編報規則第15號—財務報告的一般規定(2023年修訂)》披露有關財務信息。

本財務報表以持續經營為基礎列報。

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

2. 持續經營

於2024年6月30日,本公司生產經營情況正常,融資渠道暢通,資產負債率為60.84%,流動資產低於流動負債307,233,075.37元,本公司管理層已作出評估,預計未來12個月內經營活動現金流量可滿足本公司償還債務及資本性承諾之資金需要。本公司管理層認為本公司持續經營能力不存在問題。因此,本公司以持續經營為基礎編製本財務報表。

IV. Basis of Preparation of Financial Statements

1. Basis of preparation

The financial statements are prepared in accordance with the "China Accounting Standards for Business Enterprises" and their application guidelines, interpretations and other relevant requirements (collectively, CASBE) issued by the Ministry of Finance of the PRC ("MOF"). In addition, the Company also disclosed relevant financial information in accordance with the Preparation Rules for Information Disclosure by Companies Offering Securities to the Public No. 15 – General Provisions on Financial Reports (2023 Amendments) issued by CSRC.

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

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

2. Going concern

As at 30 June 2024, the business operations of the Company were in normal condition with smooth financing channels and its gearing ratio was 60.84%. The current assets of the Group exceeded current liabilities by RMB307,233,075.37, by virtue of the estimation of the management of the Company, the cash flow from its operating activities in the next twelve months is expected to be able to meet its capital needs for repayment of debts and capital commitments. The management of the Company believes that there is no problem about the Company's ability to continue its operation. Therefore, the Company has prepared the financial statement on a going concern basis.

五. 重要會計政策及會計估計

具體會計政策和會計估計提示：

本公司根據企業會計準則等有關規定結合自身生產經營特點，確定固定資產折舊、無形資產攤銷、研發費用資本化條件以及收入確認政策，具體會計政策見附註五、重要會計政策及會計估計21.固定資產、24.無形資產和30.收入。

1. 遵循企業會計準則的聲明

本財務報表符合企業會計準則的要求，真實、完整地反映了本公司2024年6月30日的合併及公司財務狀況以及2024年1-6月的合併及公司經營成果和合併及公司現金流量等有關信息。

2. 會計期間

本公司會計期間採用公曆年度，即每年自1月1日起至12月31日止。

3. 營業週期

本公司的營業週期為12個月。

4. 記賬本位幣

本公司的記賬本位幣為人民幣。

V. Important Accounting Policies and Estimates

Specific accounting policies and accounting estimates:

The Company determines its own policies on depreciation of fixed assets, amortization of intangible assets, R&D expenses capitalization as well as its revenue recognition as per the relevant provisions of CASBE and other relevant regulations, in light of its own production and operation features. See 21. Fixed assets, 24. Intangible assets and 30. Revenue under Note V. Important Accounting Policies and Estimates for the specific accounting policies.

1. Declaration on compliance with Accounting Standards for Business Enterprises

These financial statements were prepared under the requirements of CASBE, which truly and fully reflect the financial position of the consolidated entity and the Company as at 30 June 2024, the operating results of the consolidated entity and the Company from January to June 2024, and information related to cash flow of the consolidated entity and the Company

2. Accounting period

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

3. Operating cycle

The operating cycle of the Company is 12 months.

4. Measurement currency

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

五. 重要會計政策及會計估計(續)

5. 重要性標準確定方法和選擇依據

項目
Item

重要的單項計提壞賬準備的應收款項及其他應收款項
Receivables and other receivables with significant individual
bad debt provisions

本期重要的應收款項及其他應收款項核銷
Write-off of significant receivables and other receivables
during the period

重要的賬齡超過1年的預付款項
Significant prepayments aged over 1 year

重要的在建工程
Significant construction in progress

重要的賬齡超過1年的應付賬款
Significant accounts payable aged over 1 year

重要的賬齡超過1年的其他應付款
Significant other payables aged over 1 year

重要的非全資附屬公司
Significant non-wholly owned subsidiaries

重要的資本化研發項目
Significant capitalised R&D projects

V. Important Accounting Policies and Estimates (Continued)

5. Determination of materiality criteria and basis of selection

重要性標準
Criteria of significance

金額≥100萬元
Amount ≥ RMB1 million

金額≥50萬元
Amount ≥ RMB500,000

金額≥500萬元
Amount ≥ RMB5 million

項目預算≥50,000萬元
Project estimate ≥ RMB500,000,000

金額≥500萬元
Amount ≥ RMB5 million

金額≥500萬元
Amount ≥ RMB5 million

金額≥500萬元
Amount ≥ RMB5 million

附屬公司淨資產佔合併淨資產5%以上，或附屬公司淨利潤佔合併淨利潤10%以上
Net assets of subsidiaries accounted for 5% or more of the consolidated net assets, or net profit of subsidiaries accounted for 10% or more of the consolidated net profit

累計資本化金額≥500萬元
Accumulated capitalised amount ≥ RMB5 million

五. 重要會計政策及會計估計(續)

6. 同一控制下和非同一控制下企業合併的會計處理方法

(1) 同一控制下的企業合併

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

通過多次交易分步實現同一控制下的企業合併

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

V. Important Accounting Policies and Estimates (Continued)

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

(1) Business combination under common control

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

Business combinations involving entities under common control and achieved in stages

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

五. 重要會計政策及會計估計(續)

6. 同一控制下和非同一控制下企業合併的會計處理方法(續)

(2) 非同一控制下的企業合併

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

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

通過多次交易分步實現非同一控制下的企業合併

合併成本為購買日支付的對價與購買日之前已經持有的被購買方的股權在購買日的公允價值之和。對於購買日之前已經持有的被購買方的股權，按照該股權在購買日的公允價值進行重新計量，公允價值與其賬面價值之間的差額計入當期投資收益；購買日之前已經持有的被購買方的股權涉及其他綜合收益、其他所有者權益變動轉為購買日當期收益，由於被投資方重新計量設定受益計劃淨負債或淨資產變動而產生的其他綜合收益以及原指定為以公允價值計量且其變動計入其他綜合收益的非交易性權益工具投資相關的其他綜合收益除外。

V. Important Accounting Policies and Estimates (Continued)

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

(2) Business combination not under common control

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

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

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

The combination cost is the sum of consideration paid at acquisition date and fair value of the acquiree's equity investment held prior to acquisition date; the cost of equity of the acquiree held prior to acquisition date shall be remeasured at the fair value at acquisition date, the difference between the fair value and carrying amount shall be recognised as income or loss for the current period. Other comprehensive income and changes of investment equity related with acquiree's equity held prior to acquisition date shall be transferred to investment profit or loss for current period at acquisition date, except for the other comprehensive income incurred by the changes of net assets or net liabilities due to the remeasurement of defined benefit plans and other comprehensive income related to investments in non-trading equity instruments that were initially designated as at fair value through other comprehensive income.

五. 重要會計政策及會計估計(續)

6. 同一控制下和非同一控制下企業合併的會計處理方法(續)

(3) 企業合併中有關交易費用的處理

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

7. 控制的判斷標準和合併財務報表的編製方法

(1) 控制的判斷標準

合併財務報表的合併範圍以控制為基礎予以確定。控制，是指本公司擁有對被投資單位的權力，通過參與被投資單位的相關活動而享有可變回報，並且有能力運用對被投資單位的權力影響其回報金額。當相關事實和情況的變化導致對控制定義所涉及的相關要素發生變化時，本公司將進行重新評估。

在判斷是否將結構化主體納入合併範圍時，本公司綜合所有事實和情況，包括評估結構化主體設立目的和設計、識別可變回報的類型、通過參與其相關活動是否承擔了部分或全部的回報可變性等的基礎上評估是否控制該結構化主體。

V. Important Accounting Policies and Estimates (Continued)

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

(3) Transaction fees attribution during business combination

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

7. Criteria for judging control and preparation method of consolidated financial statements

(1) Criteria for judging control

The scope of consolidation of the consolidated financial statements is determined on the basis of control. The term "control" refers to the fact that the Company has power over the investee and is entitled to variable returns from its involvement with the investee and the ability to use its power over the investee to affect the amount of those returns. The Company re-evaluates when changes in relevant facts and circumstances result in changes to the relevant elements involved in the definition of control.

In determining whether to include a structured entity in the scope of consolidation, the Company evaluates whether to control the structured entity on the basis of a combination of all the facts and circumstances, which includes an assessment of the purpose for which the structured entity was established and its design, an identification of the type of variable returns, and whether it has assumed part or all of the return variability through its participation in its related activities.

五. 重要會計政策及會計估計(續)

7. 控制的判斷標準和合併財務報表的編製方法(續)

(2) 合併財務報表的編製方法

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

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

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

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

V. Important Accounting Policies and Estimates (Continued)

7. Criteria for judging control and preparation of consolidated financial statements (Continued)

(2) Basis for preparation of the consolidated financial statements

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

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

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

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

五. 重要會計政策及會計估計(續)

7. 控制的判斷標準和合併財務報表的編製方法(續)

(3) 購買附屬公司少數股東股權

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

(4) 喪失附屬公司控制權的處理

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

與原有附屬公司的股權投資相關的其他綜合收益應當在喪失控制權時採用與原有附屬公司直接處置相關資產或負債相同的基礎進行會計處理，與原有附屬公司相關的涉及權益法核算下的其他所有者權益變動應當在喪失控制權時轉入當期損益。

V. Important Accounting Policies and Estimates (Continued)

7. Criteria for judging control and preparation of consolidated financial statements (Continued)

(3) Acquisition of non-controlling interests in subsidiaries

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

(4) Accounting treatment for loss of control over subsidiaries

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

Other comprehensive income relating to equity investments in the original subsidiaries shall be accounted for at the time of loss of control on the same basis as the direct disposal of the related assets or liabilities by the original subsidiaries. The other changes in ownership interests relating to the original subsidiaries involving changes in ownership interests under the equity method of accounting shall be transferred to profit or loss at the time of loss of control.

五. 重要會計政策及會計估計(續)

8. 合營安排分類及共同經營會計處理方法

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

(1) 共同經營

共同經營是指本公司享有該安排相關資產且承擔該安排相關負債的合營安排。

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

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

(2) 合營企業

合營企業是指本公司僅對該安排的淨資產享有權利的合營安排。

本公司按照長期股權投資有關權益法核算的規定對合營企業的投資進行會計處理。

V. Important Accounting Policies and Estimates (Continued)

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

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

(1) Joint operations

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

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

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

(2) Joint ventures

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

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

五. 重要會計政策及會計估計(續)

9. 現金及現金等價物的確定標準

現金是指庫存現金以及可以隨時用於支付的存款。現金等價物，是指本公司持有的期限短、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。

10. 外幣業務和外幣報表折算

本公司發生外幣業務，按交易發生日的即期匯率折算為記賬本位幣金額。

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

11. 金融工具

金融工具是指形成一方的金融資產，並形成其他方的金融負債或權益工具的合同。

(1) 金融工具的確認和終止確認

本公司於成為金融工具合同的一方時確認一項金融資產或金融負債。

金融資產滿足下列條件之一的，終止確認：

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

V. Important Accounting Policies and Estimates (Continued)

9. Standards for recognising cash and cash equivalents

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

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

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

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

11. Financial instruments

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

(1) Recognition and derecognition of financial instruments

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(1) 金融工具的確認和終止確認(續)

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

以常規方式買賣金融資產，按交易日進行會計確認和終止確認。

(2) 金融資產分類和計量

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

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

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

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

(2) *Classification and measurement of financial assets*

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

Financial assets are measured at fair value on initial recognition. For financial assets at fair value through profit or loss, the related transaction costs are recognized directly in profit or loss. For other categories of financial assets, the related transaction costs are included in the initial recognition amount. For receivables arising from the sale of products or provision of services that do not contain or give rise to a significant financing element, the Company shall take the consideration amount expected to be entitled to receive as the initial recognition amount.

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(2) 金融資產分類和計量(續)

以攤餘成本計量的金融資產

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

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

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

Financial assets measured at amortised cost

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(2) 金融資產分類和計量(續)

以公允價值計量且其變動計入其他綜合收益的金融資產

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

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

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

Financial assets measured at fair value through other comprehensive income

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(2) 金融資產分類和計量(續)

以公允價值計量且其變動計入當期損益的金融資產

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

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

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

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

Financial assets measured at fair value through profit or loss

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

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(2) 金融資產分類和計量(續)

以公允價值計量且其變動計入當期損益的金融資產(續)

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

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

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

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

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

五、重要會計政策及會計估計(續)

11. 金融工具(續)

(2) 金融資產分類和計量(續)

以公允價值計量且其變動計入當期損益的金融資產(續)

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

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

(3) 金融負債分類和計量

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

以公允價值計量且其變動計入當期損益的金融負債

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

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

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

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

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

(3) Classification and measurement of financial liabilities

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

Financial liabilities measured at fair value through profit or loss

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(3) 金融負債分類和計量(續)

以攤餘成本計量的金融負債

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

金融負債與權益工具的區分

金融負債，是指符合下列條件之一的負債：

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

權益工具，是指能證明擁有某個企業在扣除所有負債後的資產中剩餘權益的合同。

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

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

Financial liabilities measured at amortised cost

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

Classification between financial liabilities and equity instruments

A financial liability is a liability if:

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(3) 金融負債分類和計量(續)

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

(4) 衍生金融工具及嵌入衍生工具

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

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

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

(4) Derivative financial instruments and embedded derivatives

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(5) 金融工具的公允價值

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

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

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

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(5) Fair value of financial instruments

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

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

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(5) 金融工具的公允價值(續)

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

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

(6) 金融資產減值

本公司以預期信用損失為基礎，對下列項目進行減值會計處理並確認損失準備：

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(5) Fair value of financial instruments (Continued)

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

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

(6) Impairment of financial assets

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(6) 金融資產減值(續)

預期信用損失的計量

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

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

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Measurement of ECLs

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

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(6) 金融資產減值(續)

預期信用損失的計量(續)

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

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Measurement of ECLs (Continued)

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(6) 金融資產減值(續)

應收票據、應收賬款和合同資產

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

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

A. 應收票據

- 應收票據組合1：銀行承兌匯票
- 應收票據組合2：商業承兌匯票

B. 應收賬款

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Notes receivable, accounts receivable and contract asset

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

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

A. Notes receivable

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

B. Accounts receivable

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

五、重要會計政策及會計估計(續)

11. 金融工具(續)

(6) 金融資產減值(續)

應收票據、應收賬款和合同資產
(續)

對於劃分為一般客戶組合的應收賬款和商業承兌匯票的應收票據，本公司參考歷史信用損失經驗，結合當前狀況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。

對於劃分為關聯方組合的應收賬款，本公司參考歷史信用損失經驗，結合當前狀況以及對未來經濟狀況的預測，編製應收賬款賬齡與整個存續期預期信用損失率對照表，計算預期信用損失。

其他應收款

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Notes receivable, accounts receivable and contract asset
(Continued)

For accounts receivable and notes receivable that are classified into general customer grouping and commercial acceptances, respectively, by making reference to the experience of historical credit losses and giving consideration to the current situation and the forecast of the future economic situation, the Company uses exposure at default ("EAD") and lifetime ECL rate to calculate the ECL.

For accounts receivable that are classified into related party grouping, by making reference to the experience of historical credit losses and giving consideration to the current situation and the forecast of the future economic situation, the Company prepares a comparison table specifying the aging and the lifetime ECL rates of such receivables to calculate the ECL.

Other receivables

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(6) 金融資產減值(續)

其他應收款(續)

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

債權投資、其他債權投資

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

信用風險顯著增加的評估

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Other receivables (Continued)

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

Debt investments and other debt investments

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

Assessment of significant increase in credit risk

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(6) 金融資產減值(續)

信用風險顯著增加的評估(續)

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

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Assessment of significant increase in credit risk (Continued)

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

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(6) 金融資產減值(續)

已發生信用減值的金融資產

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

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Credit-impaired financial assets

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(6) 金融資產減值(續)

預期信用損失準備的列報

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

核銷

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

已減記的金融資產以後又收回的，作為減值損失的轉回計入收回當期的損益。

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(6) Impairment of financial assets (Continued)

Presentation of provisions for ECLs

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

Write-offs

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

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

五. 重要會計政策及會計估計(續)

11. 金融工具(續)

(7) 金融資產轉移

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

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

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

(8) 金融資產和金融負債的抵銷

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

V. Important Accounting Policies and Estimates (Continued)

11. Financial instruments (Continued)

(7) *Transfer of financial assets*

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

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

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

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

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

五、重要會計政策及會計估計(續)

12. 應收票據

按照信用風險特徵組合計提壞賬準備的組合類別及確定依據

應收票據按照信用風險特徵組合計提壞賬準備的組合類別及確定依據見五、重要會計政策及會計估計11.金融工具。

13. 應收賬款

按照信用風險特徵組合計提壞賬準備的組合類別及確定依據

應收賬款按照信用風險特徵組合計提壞賬準備的組合類別及確定依據見五、重要會計政策及會計估計11.金融工具。

14. 應收款項融資

按照信用風險特徵組合計提壞賬準備的組合類別及確定依據

應收款項融資按照信用風險特徵組合計提壞賬準備的組合類別及確定依據見五、重要會計政策及會計估計11.金融工具。

15. 其他應收款

按照信用風險特徵組合計提壞賬準備的組合類別及確定依據

其他應收款按照信用風險特徵組合計提壞賬準備的組合類別及確定依據見五、重要會計政策及會計估計11.金融工具。

V. Important Accounting Policies and Estimates (Continued)

12. Notes receivable

Categories of portfolios and basis of determination of bad debt provisions based on the portfolios of credit risk characteristics

Categories of portfolios and basis of determination of bad debt provisions for notes receivable based on the portfolios of credit risk characteristics are set forth in 11. Financial instruments under V. Important Accounting Policies and Estimates.

13. Accounts receivable

Categories of portfolios and basis of determination of bad debt provisions based on the portfolios of credit risk characteristics

Categories of portfolios and basis of determination of bad debt provisions for accounts receivable based on the portfolios of credit risk characteristics are set forth in 11. Financial instruments under V. Important Accounting Policies and Estimates.

14. Accounts receivable financing

Categories of portfolios and basis of determination of bad debt provisions based on the portfolios of credit risk characteristics

Categories of portfolios and basis of determination of bad debt provisions for accounts receivable financing based on the portfolios of credit risk characteristics are set forth in 11. Financial instruments under V. Important Accounting Policies and Estimates.

15. Other receivables

Categories of portfolios and basis of determination of bad debt provisions based on the portfolios of credit risk characteristics

Categories of portfolios and basis of determination of bad debt provisions for other receivables based on the portfolios of credit risk characteristics are set forth in 11. Financial instruments under V. Important Accounting Policies and Estimates.

五. 重要會計政策及會計估計(續)

16. 存貨

存貨類別、發出計價方法、盤存制度、低值易耗品和包裝物的攤銷方法

(1) 存貨的分類

本公司存貨分為原材料、週轉材料、庫存商品、委託加工物資、發出商品等。

(2) 發出存貨的計價方法

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

(3) 存貨的盤存制度

本公司存貨盤存制度採用永續盤存制。

(4) 低值易耗品和包裝物的攤銷方法

本公司低值易耗品領用時採用一次轉銷法攤銷。週轉用包裝物按照預計的使用次數分次計入成本費用。

V. Important Accounting Policies and Estimates (Continued)

16. Inventories

Classification of inventories, measurement, inventory system, low-value consumables and packaging amortization methods

(1) *Classification of inventories*

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

(2) *Measurement for delivered inventories*

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

(3) *Inventory system*

The Company adopts perpetual inventory system.

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

Low-value consumables are amortised using one-off write-off method. Revolving packaging materials are included in cost expenses over the expected number of uses.

五. 重要會計政策及會計估計(續)

16. 存貨(續)

(4) 低值易耗品和包裝物的攤銷方法(續)

存貨跌價準備的確認標準和計提方法

(1) 存貨跌價準備的確定依據和計提方法

資產負債表日，存貨按照成本與可變現淨值孰低計量。當其可變現淨值低於成本時，計提存貨跌價準備。

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

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

V. Important Accounting Policies and Estimates (Continued)

16. Inventories (Continued)

(4) Amortisation of low-value consumables and packaging materials (Continued)

Criteria for recognition and provision for inventory impairment

(1) Basis for determination and provision for inventory impairment

At the balance sheet date, inventories are measured at the lower of cost or net realizable value. Provision for inventory impairment is made when the net realizable value is lower than the cost.

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

The Company usually make provision for inventory impairment based on individuals or categories of inventories. At the balance sheet date, in case the factors causing inventory impairment no longer exists, the original provision for inventory impairment shall be reversed.

五. 重要會計政策及會計估計(續)

17. 合同資產

(1) 合同資產的確認方法及標準

合同資產的確認方法及標準見五、重要會計政策及會計估計30.收入。

(2) 按照信用風險特徵組合計提壞賬準備的組合類別及確定依據

合同資產按照信用風險特徵組合計提壞賬準備的組合類別及確定依據參照五、重要會計政策及會計估計11.金融工具。

18. 持有待售的非流動資產或處置組

(1) 劃分為持有待售的非流動資產或處置組的確認標準和會計處理方法

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

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

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

V. Important Accounting Policies and Estimates (Continued)

17. Contract assets

(1) Recognition and standards of contract assets

Details of the recognition and standards of contract assets are set forth in 30. Revenue under V. Important Accounting Policies and Estimates.

(2) Categories of portfolios and basis of determination of bad debt provisions based on the portfolios of credit risk characteristics

Categories of portfolios and basis of determination of bad debt provisions for contract assets based on the portfolios of credit risk characteristics are set forth in 11. Financial instruments under V. Important Accounting Policies and Estimates.

18. Non-current assets or disposal groups held for sale

(1) Criteria for recognition and accounting treatment of non-current assets or the disposal group classified as held for sale

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

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

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

五. 重要會計政策及會計估計(續)

18. 持有待售的非流動資產或處置組(續)

(1) 劃分為持有待售的非流動資產或處置組的確認標準和會計處理方法(續)

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

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

V. Important Accounting Policies and Estimates (Continued)

18. Non-current assets or disposal groups held for sale (Continued)

(1) Criteria for recognition and accounting treatment of non-current assets or the disposal group classified as held for sale (Continued)

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

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

五. 重要會計政策及會計估計(續)**18. 持有待售的非流動資產或處置組(續)****(1) 劃分為持有待售的非流動資產或處置組的確認標準和會計處理方法(續)**

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

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

V. Important Accounting Policies and Estimates (Continued)**18. Non-current assets or disposal groups held for sale (Continued)****(1) Criteria for recognition and accounting treatment of non-current assets or the disposal group classified as held for sale (Continued)**

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

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

五. 重要會計政策及會計估計(續)

18. 持有待售的非流動資產或處置組(續)

(1) 劃分為持有待售的非流動資產或處置組的確認標準和會計處理方法(續)

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

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

② 可收回金額。

(2) 終止經營的認定標準和列報方法

終止經營

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

① 該組成部分代表一項獨立的主要業務或一個單獨的主要經營地區。

② 該組成部分是擬對一項獨立的主要業務或一個單獨的主要經營地區進行處置的一項相關聯計劃的一部分。

③ 該組成部分是專為轉售而取得的附屬公司。

V. Important Accounting Policies and Estimates (Continued)

18. Non-current assets or disposal groups held for sale (Continued)

(1) Criteria for recognition and accounting treatment of non-current assets or the disposal group classified as held for sale (Continued)

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

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

② The recoverable amount.

(2) Criteria for recognition and presentation of discontinued operations

Discontinued operation

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

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

② The component is a part of the related plan for the contemplated disposal of an independent principal business or a separate principal business place.

③ The component is a subsidiary acquired exclusively for the purpose of resale.

五. 重要會計政策及會計估計(續)

18. 持有待售的非流動資產或處置組(續)

(2) 終止經營的認定標準和列報方法(續)

列報

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

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

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

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

V. Important Accounting Policies and Estimates (Continued)

18. Non-current assets or disposal groups held for sale (Continued)

(2) Criteria for recognition and presentation of discontinued operations (Continued)

Presentation

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

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

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

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

五. 重要會計政策及會計估計(續)

19. 長期股權投資

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

(1) 初始投資成本確定

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

對於其他方式取得的長期股權投資：支付現金取得的長期股權投資，按照實際支付的購買價款作為初始投資成本；發行權益性證券取得的長期股權投資，以發行權益性證券的公允價值作為初始投資成本。

(2) 後續計量及損益確認方法

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

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

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments

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

(1) Determination of initial investment cost

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

Long-term equity investments acquired through other means: for a long-term equity investment acquired by cash payment, the initial investment cost shall be the purchase cost actually paid; for a long-term equity investment acquired by issuing equity securities, the initial investment cost shall be the fair value of equity securities issued.

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

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

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

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(2) 後續計量及損益確認方法(續)

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

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

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

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

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

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

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

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

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(2) 後續計量及損益確認方法(續)

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

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

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

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

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

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

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

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

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(2) 後續計量及損益確認方法(續)

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

(3) 確定對被投資單位具有共同控制、重大影響的依據

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

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

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

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

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

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

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

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

五. 重要會計政策及會計估計(續)

19. 長期股權投資(續)

(3) 確定對被投資單位具有共同控制、重大影響的依據(續)

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

(4) 持有待售的權益性投資

對聯營企業或合營企業的權益性投資全部或部分分類為持有待售資產的，相關會計處理見附註五、重要會計政策及會計估計18.持有待售的非流動資產或處置組。

對於未劃分為持有待售資產的剩餘權益性投資，採用權益法進行會計處理。

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

(5) 減值測試方法及減值準備計提方法

對附屬公司、聯營企業及合營企業的投資，計提資產減值的方法見附註五、重要會計政策及會計估計25.長期資產減值。

V. Important Accounting Policies and Estimates (Continued)

19. Long-term equity investments (Continued)

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

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

(4) Held-for-sale equity investments

Accounting treatment of the equity investments in associates or joint ventures which is all or partially classified as assets held for sale are set forth in 18. Non-current assets or disposal groups held for sale under Note V. Important Accounting Policies and Estimates.

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

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

(5) Impairment test method and Impairment provision

Details of the method for making impairment provision for the investment in subsidiaries, associates and joint ventures are set forth in 25. Long-term asset impairment under Note V. Important Accounting Policies and Estimates.

五. 重要會計政策及會計估計(續)

20. 投資性房地產

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

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

採用成本模式進行後續計量的投資性房地產，計提資產減值方法見附註五、重要會計政策及會計估計27.長期資產減值。

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

21. 固定資產

(1) 確認條件

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

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

本公司固定資產按照取得時的實際成本進行初始計量。

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

V. Important Accounting Policies and Estimates (Continued)

20. Investment property

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

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

Details of the method for making impairment provision for the investment property measured at cost subsequently are set forth in 27. Long-term asset impairment under Note V. Important Accounting Policies and Estimates.

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

21. Fixed assets

(1) Conditions for recognition

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

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

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

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

五. 重要會計政策及會計估計(續)

21. 固定資產(續)

(2) 折舊方法

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

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

固定資產的減值測試方法、減值準備計提方法見附註五、重要會計政策及會計估計25.長期資產減值。

每年年度終了，本公司對固定資產的使用壽命、預計淨殘值和折舊方法進行覆核。

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

(3) 固定資產處置

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

V. Important Accounting Policies and Estimates (Continued)

21. Fixed assets (Continued)

(2) Depreciation method

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

Details of the impairment test method and impairment provision method of the fixed assets are set forth in 25. Long-term asset impairment under Note V. Important Accounting Policies and Estimates.

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

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

(3) Disposal of fixed assets

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

五. 重要會計政策及會計估計(續)**22. 在建工程**

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

在建工程在達到預定可使用狀態時轉入固定資產。

在建工程計提資產減值方法見附註五、重要會計政策及會計估計25.長期資產減值。

工程物資

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

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

工程物資計提資產減值方法見附註五、重要會計政策及會計估計25.長期資產減值。

資產負債表中，工程物資期末餘額列示於「在建工程」項目。

V. Important Accounting Policies and Estimates (Continued)**22. Construction in progress**

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

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

Provision for impairment of construction in progress is set forth in 25. Long-term asset impairment under Note V. Important Accounting Policies and Estimates.

Construction materials

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

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

Provision for impairment of construction materials is set forth in 25. Long-term asset impairment under Note V. Important Accounting Policies and Estimates.

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

五. 重要會計政策及會計估計(續)

23. 借款費用

(1) 借款費用資本化的確認原則

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

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

(2) 借款費用資本化期間

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

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

V. Important Accounting Policies and Estimates (Continued)

23. Borrowing costs

(1) Basis for capitalization of borrowing costs

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

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

(2) Capitalization period of borrowing costs

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

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

五. 重要會計政策及會計估計(續)

23. 借款費用(續)

(3) 借款費用資本化率以及資本化金額的計算方法

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

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

24. 無形資產

(1) 使用壽命及其確定依據、估計情況、攤銷方法或覆核程序

本公司無形資產包括土地使用權、非專利權、專利權、軟件使用權等。

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

V. Important Accounting Policies and Estimates (Continued)

23. Borrowing costs (Continued)

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

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

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

24. Intangible assets

(1) Useful life and the basis for its determination, estimation, amortization method or review procedure

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

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

五. 重要會計政策及會計估計(續)

24. 無形資產(續)

(1) 使用壽命及其確定依據、估計情況、攤銷方法或覆核程序(續)

使用壽命有限的無形資產攤銷方法如下：

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

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

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

無形資產計提資產減值方法見附註五、重要會計政策及會計估計25.長期資產減值。

V. Important Accounting Policies and Estimates (Continued)

24. Intangible assets (Continued)

(1) Useful life and the basis for its determination, estimation, amortization method or review procedure (Continued)

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

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

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

The impairment method for the intangible assets is set forth in 25. Long-term asset impairment under Note V. Important Accounting Policies and Estimates.

五. 重要會計政策及會計估計(續)

24. 無形資產(續)

(2) 研發支出的歸集範圍及相關會計處理方法

本公司將內部研究開發項目的支出，區分為研究階段支出和開發階段支出。

研究階段的支出，於發生時計入當期損益。

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

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

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

V. Important Accounting Policies and Estimates (Continued)

24. Intangible assets (Continued)

(2) *Scope of attribution of R&D expenditure and the underlying accounting treatment*

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

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

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

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

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

五. 重要會計政策及會計估計(續)

24. 無形資產(續)

(2) 研發支出的歸集範圍及相關會計處理方法(續)

具體研發項目的資本化條件：

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

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

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

V. Important Accounting Policies and Estimates (Continued)

24. Intangible assets (Continued)

(2) Scope of attribution of R&D expenditure and the underlying accounting (Continued)

Capitalization conditions for specific research and development projects:

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

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

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

五、重要會計政策及會計估計(續)

25. 長期資產減值

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

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

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

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

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

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

資產減值損失一經確認，在以後會計期間不再轉回。

V. Important Accounting Policies and Estimates (Continued)

25. Long-term asset impairment

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

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

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

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

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

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

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

五. 重要會計政策及會計估計(續)

26. 長期待攤費用

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

27. 合同負債

合同負債的確認方法見五、重要會計政策及會計估計30.收入

28. 職工薪酬

職工薪酬的範圍

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

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

(1) 短期薪酬的會計處理方法

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

(2) 離職後福利的會計處理方法

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

V. Important Accounting Policies and Estimates (Continued)

26. Long-term deferred expenses

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

27. Contract liabilities

Details of the recognition of contract liabilities are set forth in 30. Revenue under V. Important Accounting Policies and Estimates.

28. Employees' wages

Scope of employees' wages

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

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

(1) Accounting treatment of short-term wages

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

(2) Accounting treatment of off-service welfare

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

五. 重要會計政策及會計估計(續)

28. 職工薪酬(續)

(2) 離職後福利的會計處理方法(續)

設定提存計劃

設定提存計劃包括基本養老保險、失業保險以及企業年金計劃等。

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

設定受益計劃

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

- ① 服務成本，包括當期服務成本、過去服務成本和結算利得或損失。其中，當期服務成本，是指職工當期提供服務所導致的設定受益計劃義務現值的增加額；過去服務成本，是指設定受益計劃修改所導致的與以前期間職工服務相關的設定受益計劃義務現值的增加或減少。
- ② 設定受益計劃淨負債或淨資產的利息淨額，包括計劃資產的利息收益、設定受益計劃義務的利息費用以及資產上限影響的利息。
- ③ 重新計量設定受益計劃淨負債或淨資產所產生的變動。

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

V. Important Accounting Policies and Estimates (Continued)

28. Employees' wages (Continued)

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

Defined contribution schemes

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

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

Defined benefit schemes

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

- ① Service cost, including current service cost, past-service cost and settlement gain or loss. In particular, current service cost means the increase in the present value of obligations of defined benefit schemes resulting from the service offered by employee in the current period. Past-service cost means the increase or decrease in the present value of obligations of defined benefit schemes resulting from the revision of the defined benefit schemes related to the service offered by employee in the previous period.
- ② Net interest on net liabilities or net assets of defined benefit schemes, including interest income of planned assets, interest expenses arising from the obligations of defined benefit scheme and interest affected by asset caps.
- ③ Changes related to the remeasurement of net liabilities or net assets of defined benefit schemes.

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

五. 重要會計政策及會計估計(續)

28. 職工薪酬(續)

設定受益計劃(續)

(3) 辭退福利的會計處理方法

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

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

(4) 其他長期職工福利的會計處理方法

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

V. Important Accounting Policies and Estimates (Continued)

28. Employees' wages (Continued)

Defined benefit schemes (Continued)

(3) Accounting treatment of dismissal welfare

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

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

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

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

五. 重要會計政策及會計估計(續)

29. 預計負債

如果與或有事項相關的義務同時符合以下條件，本公司將其確認為預計負債：

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

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

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

V. Important Accounting Policies and Estimates (Continued)

29. Estimated liability

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

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

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

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

五. 重要會計政策及會計估計(續)

30. 收入

(1) 按照業務類型披露收入確認和計量所採用的會計政策

(1) 一般原則

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

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

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

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

V. Important Accounting Policies and Estimates (Continued)

30. Revenue

(1) Disclosure of accounting policies adopted for revenue recognition and measurement by type of business

(1) General principles

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

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

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

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

五. 重要會計政策及會計估計(續)

30. 收入(續)

(1) 按照業務類型披露收入確認和計量所採用的會計政策(續)

(1) 一般原則(續)

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

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

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

V. Important Accounting Policies and Estimates (Continued)

30. Revenue (Continued)

(1) Disclosure of accounting policies adopted for revenue recognition and measurement by type of business (Continued)

(1) General principles (Continued)

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

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

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

五. 重要會計政策及會計估計(續)

30. 收入(續)

(1) 按照業務類型披露收入確認和計量所採用的會計政策(續)

(1) 一般原則(續)

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

本公司已向客戶轉讓商品或服務而有權收取對價的權利(且該權利取決於時間流逝之外的其他因素)作為合同資產，合同資產以預期信用損失為基礎計提減值(參見11.金融工具)。

本公司擁有的、無條件(僅取決於時間流逝)向客戶收取對價的權利作為應收款項列示。本公司已收或應收客戶對價而應向客戶轉讓商品或服務的義務作為合同負債。

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

V. Important Accounting Policies and Estimates (Continued)

30. Revenue (Continued)

(1) Disclosure of accounting policies adopted for revenue recognition and measurement by type of business (Continued)

(1) General principles (Continued)

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

The Company's right to consideration in exchange for goods or services that the Company has transferred to customers (and such right depends on factors other than passage of time) is accounted for as contract assets, and contract assets are subject to impairment based on ECLs (refer to 11. Financial instrument).

The Company's unconditional right to receive consideration from customers (only depends on passage of time) is accounted for as accounts receivable. The Company's obligation to transfer goods or services to customers for which the Company has received or should receive consideration from customers is accounted for as contract liabilities.

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

五. 重要會計政策及會計估計(續)

30. 收入(續)

(1) 按照業務類型披露收入確認和計量所採用的會計政策(續)

(2) 具體方法

本公司的收入主要來源於銷售產品，與銷售產品相關的具體會計政策描述如下：

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

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

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

V. Important Accounting Policies and Estimates (Continued)

30. Revenue (Continued)

(1) Disclosure of accounting policies adopted for revenue recognition and measurement by type of business (Continued)

(2) Specific methods

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

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

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

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

五. 重要會計政策及會計估計(續)

31. 合同成本

合同成本包括為取得合同發生的增量成本及合同履約成本。

為取得合同發生的增量成本是指本公司不取得合同就不會發生的成本(如銷售佣金等)。該成本預期能夠收回的,本公司將其作為合同取得成本確認為一項資產。本公司為取得合同發生的、除預期能夠收回的增量成本之外的其他支出於發生時計入當期損益。

為履行合同發生的成本,不屬於存貨等其他企業會計準則規範範圍且同時滿足下列條件的,本公司將其作為合同履約成本確認為一項資產:

- ① 該成本與一份當前或預期取得的合同直接相關,包括直接人工、直接材料、製造費用(或類似費用)、明確由客戶承擔的成本以及僅因該合同而發生的其他成本;
- ② 該成本增加了本公司未來用於履行履約義務的資源;
- ③ 該成本預期能夠收回。

合同取得成本確認的資產和合同履約成本確認的資產(以下簡稱「與合同成本有關的資產」)採用與該資產相關的商品或服務收入確認相同的基礎進行攤銷,計入當期損益。

當與合同成本有關的資產的賬面價值高於下列兩項的差額時,本公司對超出部分計提減值準備,並確認為資產減值損失:

- ① 本公司因轉讓與該資產相關的商品或服務預期能夠取得的剩餘對價;
- ② 為轉讓該相關商品或服務估計將要發生的成本。

V. Important Accounting Policies and Estimates (Continued)

31. Contract costs

Contract costs are either the incremental costs of obtaining a contract with a customer or the costs to fulfil a contract with a customer.

Incremental costs of obtaining a contract are those costs (e.g., sales commissions, etc.) that the Company incurs to obtain a contract with a customer. The Company recognises as an asset the incremental costs of obtaining a contract with a customer if it is expected to recover those costs. Other expenses incurred by the Company for obtaining the contract, except for the incremental costs expected to be recovered, are recognised in the current profit and loss when incurred.

If the costs of the Company to fulfil a contract with a customer are not within the scope of inventories or other accounting standards, the Company recognises an asset from the costs incurred to fulfil a contract only if those costs meet all of the following criteria:

- ① the costs relate directly to an existing contract or to a specifically identifiable anticipated contract, including direct labour, direct materials, allocations of overheads (or similar costs), costs that are explicitly chargeable to the customer and other costs that are incurred only because the Company entered into the contract;
- ② the costs generate or enhance resources of the Company that will be used in satisfying (or in continuing to satisfy) performance obligations in the future;
- ③ the costs are expected to be recovered.

Assets recognised for the costs of obtaining a contract and the costs to fulfil a contract (the "assets related to contract costs") are amortised on a systematic basis that is consistent with revenue recognized for the goods or services to which the assets relate and recognised in profit or loss for the period.

The Company makes impairment provision and recognises an impairment loss on the asset for the exceeding part to the extent that the carrying amount of an asset related to contract costs exceeds:

- ① remaining amount of consideration that the Company expects to receive in exchange for the goods to which the asset relates;
- ② the costs that relate directly to providing those goods that have not yet been recognised as expenses.

五. 重要會計政策及會計估計(續)

32. 政府補助

政府補助在滿足政府補助所附條件並能夠收到時確認。

對於貨幣性資產的政府補助，按照收到或應收的金額計量。對於非貨幣性資產的政府補助，按照公允價值計量；公允價值不能夠可靠取得的，按照名義金額1元計量。

與資產相關的政府補助，是指本公司取得的、用於購建或以其他方式形成長期資產的政府補助；除此之外，作為與收益相關的政府補助。

對於政府文件未明確規定補助對象的，能夠形成長期資產的，與資產價值相對應的政府補助部分作為與資產相關的政府補助，其餘部分作為與收益相關的政府補助；難以區分的，將政府補助整體作為與收益相關的政府補助。

與資產相關的政府補助，確認為遞延收益在相關資產使用期限內按照合理、系統的方法分期計入損益。與收益相關的政府補助，用於補償已發生的相關成本費用或損失的，計入當期損益；用於補償以後期間的相關成本費用或損失的，則計入遞延收益，於相關成本費用或損失確認期間計入當期損益。按照名義金額計量的政府補助，直接計入當期損益。本公司對相同或類似的政府補助業務，採用一致的方法處理。

與日常活動相關的政府補助，按照經濟業務實質，計入其他收益。與日常活動無關的政府補助，計入營業外收入。

已確認的政府補助需要返還時，初始確認時沖減相關資產賬面價值的，調整資產賬面價值；存在相關遞延收益餘額的，沖減相關遞延收益賬面餘額，超出部分計入當期損益；屬於其他情況的，直接計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

32. Government grants

Government grants are recognized when the conditions attached to the government grants are met and the grant can be received.

Government grants in respect of monetary assets are measured at the amount received or receivable. Government grants for non-monetary assets are measured at fair value or, if the fair value cannot be reliably obtained, at the nominal amount of RMB1.

Asset-related government grants are government grants obtained by the Company for the purpose of acquiring or otherwise forming long-term assets; otherwise, they are treated as revenue-related government grants.

For government grants that do not have a specific target in government documents and are able to form long-term assets, the portion of government grants that corresponds to the value of the assets is recognized as asset-related government grants, and the remaining portion is recognized as revenue-related government grants; if it is difficult to distinguish between the two types of government grants, the entire amount of government grants is recognized as revenue-related government grants.

Government grants related to assets are recognized as deferred income and recognized in profit or loss on a rational and systematic basis over the useful lives of the related assets. Government grants related to revenues are recognized in profit or loss when they are used to compensate for costs or losses that have been incurred, and in deferred income when they are used to compensate for costs or losses that will be incurred in future periods, and are recognized in profit or loss in the period in which the costs or losses are recognized. Government grants that are measured at nominal amounts are recognized directly in profit or loss. The Company applies a consistent approach to the same or similar government grants.

Government grants related to ordinary activities are recognized in other income based on the nature of the economic activity. Government grants that are not related to ordinary activities are included in non-operating income.

When government grants are to be refunded, the carrying amount of the asset is adjusted if the initial recognition of the grant reduces the carrying amount of the asset; if there is a deferred revenue balance, the book balance of deferred revenue is deducted, and the excess is credited to profit or loss for the current period; in other cases, the excess is credited to profit or loss directly for the current period.

五. 重要會計政策及會計估計(續)

32. 政府補助(續)

取得的政策性優惠貸款貼息，如果財政將貼息資金撥付給貸款銀行，以實際收到的借款金額作為借款的入賬價值，按照借款本金和政策性優惠利率計算借款費用。如果財政將貼息資金直接撥付給本公司，貼息沖減借款費用。

33. 遞延所得稅資產／遞延所得稅負債

所得稅包括當期所得稅和遞延所得稅。除由於企業合併產生的調整商譽，或與直接計入所有者權益的交易或者事項相關的遞延所得稅計入所有者權益外，均作為所得稅費用計入當期損益。

本公司根據資產、負債於資產負債表日的賬面價值與計稅基礎之間的暫時性差異，採用資產負債表債務法確認遞延所得稅。

各項應納稅暫時性差異均確認相關的遞延所得稅負債，除非該應納稅暫時性差異是在以下交易中產生的：

- (1) 商譽的初始確認，或者具有以下特徵的交易中產生的資產或負債的初始確認：該交易不是企業合併，並且交易發生時既不影響會計利潤也不影響應納稅所得額(初始確認的資產和負債導致產生等額應納稅暫時性差異和可抵扣暫時性差異的單項交易除外)；
- (2) 對於與附屬公司、合營企業及聯營企業投資相關的應納稅暫時性差異，該暫時性差異轉回的時間能夠控制並且該暫時性差異在可預見的未來很可能不會轉回。

對於可抵扣暫時性差異，能夠結轉以後年度的可抵扣虧損和稅款抵減，本公司以很可能取得用來抵扣可抵扣暫時性差異、可抵扣虧損和稅款抵減的未來應納稅所得額為限，確認由此產生的遞延所得稅資產，除非該可抵扣暫時性差異是在以下交易中產生的：

V. Important Accounting Policies and Estimates (Continued)

32. Government grants (Continued)

If the financial institutions allocate the subsidised interest rate to the lending banks, the actual amount of the loan received will be used as the book value of the loan, and the borrowing costs will be calculated in line with the principal amount of the loan and the policy preferential interest rate. If the financial institutions allocate the funds for interest subsidy directly to the Company, the interest subsidy is offset against the borrowing costs.

33. Deferred tax assets/deferred tax liabilities

Income tax comprises current income tax expense and deferred income tax expense, which are included in profit or loss for the current period as income tax expenses, except for deferred tax related to transactions or events that are directly recognised in owners' equity which are recognised in owners' equity, and deferred tax arising from a business combination, which is adjusted against the carrying amount of goodwill.

Temporary differences arising from the difference between the carrying amount of an asset or liability and its tax base at the balance sheet date of the Company shall be recognised as deferred income tax using the balance sheet liability method.

All the taxable temporary differences are recognised as deferred income tax liabilities except for those incurred in the following transactions:

- (1) The initial recognition of goodwill, and the initial recognition of an asset or liability in a transaction which is neither a business combination nor affects accounting profit or taxable profit (or deductible loss) when the transaction occurs (other than single transactions where the initial recognition of assets and liabilities results in the creation of equivalent taxable temporary differences and deductible temporary differences);
- (2) The taxable temporary differences associated with investments in subsidiaries, associates and joint ventures, and the Company is able to control the timing of the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

The Company recognises a deferred income tax asset for the carry forward of deductible temporary differences, deductible losses and tax credits to subsequent periods, to the extent that it is probable that future taxable profits will be available against which the deductible temporary differences, deductible losses and tax credits can be utilised, except for those incurred in the following transactions:

五. 重要會計政策及會計估計(續)

33. 遞延所得稅資產／遞延所得稅負債(續)

- (1) 該交易不是企業合併，並且交易發生時既不影響會計利潤也不影響應納稅所得額(初始確認的資產和負債導致產生等額應納稅暫時性差異和可抵扣暫時性差異的單項交易除外)；
- (2) 對於與附屬公司、合營企業及聯營企業投資相關的可抵扣暫時性差異，同時滿足下列條件的，確認相應的遞延所得稅資產：暫時性差異在可預見的未來很可能轉回，且未來很可能獲得用來抵扣可抵扣暫時性差異的應納稅所得額。

資產負債表日，本公司對遞延所得稅資產和遞延所得稅負債，按照預期收回該資產或清償該負債期間的適用稅率計量，並反映資產負債表日預期收回資產或清償負債方式的所得稅影響。

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

資產負債表日，遞延所得稅資產和遞延所得稅負債在同時滿足下列條件時以抵銷後的淨額列示：

- (1) 本公司內該納稅主體擁有以淨額結算當期所得稅資產和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本公司內同一納稅主體徵收的所得稅相關。

V. Important Accounting Policies and Estimates (Continued)

33. Deferred tax assets/deferred tax liabilities (Continued)

- (1) The transaction is neither a business combination nor affects accounting profit or taxable profit (or deductible loss) when the transaction occurs (other than single transactions where the initial recognition of assets and liabilities results in the creation of equivalent taxable temporary differences and deductible temporary differences);
- (2) The deductible temporary differences associated with investments in subsidiaries, associates and joint ventures, the corresponding deferred income tax asset is recognised when both of the following conditions are satisfied: it is probable that the temporary difference will reverse in the foreseeable future, and it is probable that taxable profits will be available in the future, against which the temporary difference can be utilised.

At the balance sheet date, deferred income tax assets and deferred income tax liabilities are measured at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their tax effect is reflected accordingly.

At the balance sheet date, the Company reviews the book value of a deferred income tax asset. If it is probable that sufficient taxable profits will not be available in future periods to allow the benefit of the deferred tax asset to be utilised, the book value of the deferred tax asset is reduced. Any such reduction in amount is reversed when it becomes probable that sufficient taxable profits will be available.

At the balance sheet date, deferred income tax assets and deferred income tax liabilities are presented on a net basis upon offsetting when both of the following conditions are met:

- (1) The taxable entity within the Company has the legal right to settle current income tax assets and current income tax liabilities on a net basis;
- (2) the deferred income tax assets and deferred income tax liabilities relate to income taxes levied by the same taxing authority on the same taxable entity within the Company.

五. 重要會計政策及會計估計(續)

34. 租賃

(1) 租賃的識別

在合同開始日，本公司作為承租人或出租人評估合同中的客戶是否有權獲得在使用期間內因使用已識別資產所產生的幾乎全部經濟利益，並有權在該使用期間主導已識別資產的使用。如果合同中一方讓渡了在一定期間內控制一項或多項已識別資產使用的權利以換取對價，則本公司認定合同為租賃或者包含租賃。

(2) 本公司作為承租人

在租賃期開始日，本公司對所有租賃確認使用權資產和租賃負債，簡化處理的短期租賃和低價值資產租賃除外。

使用權資產的會計政策見下文。

租賃負債按照租賃期開始日尚未支付的租賃付款額採用租賃內含利率計算的現值進行初始計量，無法確定租賃內含利率的，採用增量借款利率作為折現率。租賃付款額包括：固定付款額及實質固定付款額，存在租賃激勵的，扣除租賃激勵相關金額；取決於指數或比率的可變租賃付款額；購買選擇權的行權價格，前提是承租人合理確定將行使該選擇權；行使終止租賃選擇權需支付的款項，前提是租賃期反映出承租人將行使終止租賃選擇權；以及根據承租人提供的擔保餘值預計應支付的款項。後續按照固定的週期性利率計算租賃負債在租賃期內各期間的利息費用，並計入當期損益。未納入租賃負債計量的可變租賃付款額在實際發生時計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

34. Lease

(1) Identification of leases

On the beginning date of the contract, the Company (as a lessee or lessor) assesses whether the customer in the contract has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use and has the right to direct the use of the identified asset throughout the period of use. If a party of the contract conveys the right to control the use of an identified asset and multiple identified assets for a period of time in exchange for consideration, the Company identifies such contract is, or contains, a lease.

(2) The Company as lessee

On the beginning date of the lease, the Company recognises right-of-use assets and lease liabilities for all leases, except for short-term lease and low-value asset lease with simplified approach.

The accounting policy for right-of-use assets is set out below.

The lease liability is initially measured at the present value of the lease payments that are not paid at the beginning date of the lease using the interest rate implicit in the lease. Where the interest rate implicit in the lease cannot be determined, the incremental borrowing rate is used as the discount rate. Lease payments include fixed payments and in-substance fixed payments, less any lease incentives receivable; variable lease payments that are based on an index or a rate; the exercise price of a purchase option if the lessee is reasonably certain to exercise that option; payments for terminating the lease, if the lease term reflects the lessee exercising that option of terminating; and amounts expected to be payable by the lessee under residual value guarantees. Subsequently, the interest expense on the lease liability for each period during the lease term is calculated using a constant periodic rate of interest and is recognised in profit or loss for the current period. Variable lease payments not included in the measurement of lease liabilities are charged to profit or loss in the period in which they actually arise.

五. 重要會計政策及會計估計(續)

34. 租賃(續)

(2) 本公司作為承租人(續)

短期租賃

短期租賃是指在租賃期開始日，租賃期不超過12個月的租賃，包含購買選擇權的租賃除外。

本公司將短期租賃的租賃付款額，在租賃期內各個期間按照直線法的方法計入相關資產成本或當期損益。

低價值資產租賃

低價值資產租賃是指單項租賃資產為全新資產時價值低於4萬元的租賃。

本公司將低價值資產租賃的租賃付款額，在租賃期內各個期間按照直線法的方法計入相關資產成本或當期損益。

對於低價值資產租賃，本公司根據每項租賃的具體情況選擇採用上述簡化處理方法。

租賃變更

租賃發生變更且同時符合下列條件的，本公司將該租賃變更作為一項單獨租賃進行會計處理：①該租賃變更通過增加一項或多項租賃資產的使用權而擴大了租賃範圍；②增加的對價與租賃範圍擴大部分的單獨價格按該合同情況調整後的金額相當。

租賃變更未作為一項單獨租賃進行會計處理的，在租賃變更生效日，本公司重新分攤變更後合同的對價，重新確定租賃期，並按照變更後租賃付款額和修訂後的折現率計算的現值重新計量租賃負債。

V. Important Accounting Policies and Estimates (Continued)

34. Lease (Continued)

(2) The Company as lessee (Continued)

Short-term lease

Short-term leases refer to leases with a lease term of less than 12 months from the commencement date, except for those with a purchase option.

Lease payments on short-term leases are recognised in the cost of related assets or current profit or loss on a straight-line basis over the lease term.

Low-value asset lease

A low-value asset lease is a lease that the value of a single leased asset is below RMB40,000 when it is a new asset.

Lease payments on low-value asset leases are recognised on a straight-line basis over the lease term, and either included in the cost of the related asset or charged to profit or loss for the current period.

For a low-value asset lease, the Company chooses the above simplified approach based on the specific circumstances of each lease.

Lease modification

The Company accounts for a lease modification as a separate lease when the modification occurs and the following conditions are met: ① the lease modification expands the scope of lease by adding the right to use one or more of the leased assets; ② the increase in consideration is equivalent to the separate price for the expanded scope of lease adjusted for that contractual situation.

Where a lease modification is not accounted for as a separate lease, at the effective date of the lease modification, the Company reallocates the consideration of the modified contract, redetermines the lease term and remeasures the lease liability based on the present value of the lease payments after the modification and the revised discount rate.

五. 重要會計政策及會計估計(續)

34. 租賃(續)

(2) 本公司作為承租人(續)

租賃變更

租賃變更導致租賃範圍縮小或租賃期縮短的，本公司相應調減使用權資產的賬面價值，並將部分終止或完全終止租賃的相關利得或損失計入當期損益。

其他租賃變更導致租賃負債重新計量的，本公司相應調整使用權資產的賬面價值。

(3) 本公司作為出租人

本公司作為出租人時，將實質上轉移了與資產所有權有關的全部風險和報酬的租賃確認為融資租賃，除融資租賃之外的其他租賃確認為經營租賃。

融資租賃

融資租賃中，在租賃期開始日本公司按租賃投資淨額作為應收融資租賃款的入賬價值，租賃投資淨額為未擔保餘值和租賃期開始日尚未收到的租賃收款額按照租賃內含利率折現的現值之和。本公司作為出租人按照固定的週期性利率計算並確認租賃期內各個期間的利息收入。本公司作為出租人取得的未納入租賃投資淨額計量的可變租賃付款額在實際發生時計入當期損益。

應收融資租賃款的終止確認和減值按照《企業會計準則第22號—金融工具確認和計量》和《企業會計準則第23號—金融資產轉移》的規定進行會計處理。

V. Important Accounting Policies and Estimates (Continued)

34. Lease (Continued)

(2) The Company as lessee (Continued)

Lease modification

If a lease modification results in a reduction in the scope of the lease or a shortening of the lease term, the Company reduces the book value of the right-of-use asset accordingly and includes in the profit or loss for the period the gain or loss associated with the partial or complete termination of the lease.

Where other lease modifications result in a remeasurement of the lease liability, the Company adjusts the book value of the right-of-use asset accordingly.

(3) The Company as lessor

When the Company is a lessor, a lease is classified as a finance lease whenever the terms of the lease transfer substantially all the risks and rewards of asset ownership to the lessee. All leases other than financial leases are classified as operating leases.

Finance leases

Under finance leases, the Company accounts for finance lease receivables at the beginning of the lease term at the net lease investment, which is the sum of the unsecured residual value and the present value of the lease receipts outstanding at the commencement date of the lease, discounted at the interest rate implicit in the lease. The Company as lessor calculates and recognises interest income for each period of the lease term based on a fixed periodic interest rate. Variable lease payments acquired by the Company as lessor that are not included in the net measurement of lease investments are included in profit or loss for the period when they are actually incurred.

Derecognition and impairment of finance lease receivables are accounted for in accordance with the requirements under the Accounting Standard for Business Enterprises No. 22 – Recognition and Measurement of Financial Instruments and the Accounting Standards for Business Enterprises No. 23 – Transfer of Financial Assets.

五. 重要會計政策及會計估計(續)

34. 租賃(續)

(3) 本公司作為出租人(續)

經營租賃

經營租賃中的租金，本公司在租賃期內各個期間按照直線法確認當期損益。發生的與經營租賃有關的初始直接費用應當資本化，在租賃期內按照與租金收入確認相同的基礎進行分攤，分期計入當期損益。取得的與經營租賃有關的未計入租賃收款額的可變租賃付款額，在實際發生時計入當期損益。

租賃變更

經營租賃發生變更的，本公司自變更生效日起將其作為一項新租賃進行會計處理，與變更前租賃有關的預收或應收租賃收款額視為新租賃的收款額。

融資租賃發生變更且同時符合下列條件的，本公司將該變更作為一項單獨租賃進行會計處理：①該變更通過增加一項或多項租賃資產的使用權而擴大了租賃範圍；②增加的對價與租賃範圍擴大部分的單獨價格按該合同情況調整後的金額相當。

融資租賃發生變更未作為一項單獨租賃進行會計處理的，本公司分別下列情形對變更後的租賃進行處理：①假如變更在租賃開始日生效，該租賃會被分類為經營租賃的，本公司自租賃變更生效日開始將其作為一項新租賃進行會計處理，並以租賃變更生效日前的租賃投資淨額作為租賃資產的賬面價值；②假如變更在租賃開始日生效，該租賃會被分類為融資租賃的，本公司按照《企業會計準則第22號—金融工具確認和計量》關於修改或重新議定合同的規定進行會計處理。

V. Important Accounting Policies and Estimates (Continued)

34. Lease (Continued)

(3) The Company as lessor (Continued)

Operating lease

Lease payments under operating leases are recognised in profit or loss on a straight-line basis over the lease term. Initial direct costs incurred in relation to operating leases are capitalised and amortised over the lease term on the same basis as rental income and recognised in profit or loss for the current period. The variable lease payments obtained in relation to operating leases that are not included in the lease payments are recognised in profit or loss in the period in which they actually incurred.

Lease modification

The Company accounts for a modification in an operating lease as a new lease from the effective date of the modification and the amount of lease receipts received in advance or receivable in respect of the lease prior to the modification is treated as a receipt under the new lease.

The Company accounts for a modification in a finance lease as a separate lease when the change occurs and the following conditions are met: ① the modification expands the scope of lease by adding the right to use one or more of the leased assets; ② the increase in consideration is equivalent to the separate price for the expanded scope of lease adjusted for that contractual situation.

Where a finance lease is modified and not accounted for as a separate lease, the Company accounts for the modified lease in the following circumstances: ① If the modification takes effect on the lease commencement date, the lease will be classified as an operating lease, the Company will account for it as a new lease from the effective date of the lease modification, and use the net lease investment before the effective date of the lease modification; ② If the modification takes effect on the lease commencement date, the lease will be classified as a finance lease, and the Company will conduct accounting treatment in accordance with the Accounting Standards for Business Enterprises No. 22 – Recognition and Measurement of Financial Instruments on modifying or renegotiating contracts.

五. 重要會計政策及會計估計(續)

34. 租賃(續)

(3) 本公司作為出租人(續)

使用權資產

(1) 使用權資產確認條件

使用權資產是指本公司作為承租人可在租賃期內使用租賃資產的權利。

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

(2) 使用權資產的折舊方法

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

(3) 使用權資產的減值測試方法、減值準備計提方法見附註五、重要會計政策及會計估計25.長期資產減值。

V. Important Accounting Policies and Estimates (Continued)

34. Lease (Continued)

(3) The Company as lessor (Continued)

Right-of-use assets

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

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

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

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

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

(3) Methods of impairment testing and provision for impairment for right-of-use assets are set forth in 25. Long-term asset impairment under Note V. Important Accounting Policies and Estimates.

五. 重要會計政策及會計估計(續)

35. 其他重要的會計政策和會計估計

債務重組

(1) 本公司作為債務人

在債務的現時義務解除時終止確認債務，具體而言，在債務重組協議的執行過程和結果不確定性消除時，確認債務重組相關損益。

以資產清償債務方式進行債務重組的，本公司在相關資產和所清償債務符合終止確認條件時予以終止確認，所清償債務賬面價值與轉讓資產賬面價值之間的差額計入當期損益。

將債務轉為權益工具方式進行債務重組的，本公司在所清償債務符合終止確認條件時予以終止確認。本公司初始確認權益工具時按照權益工具的公允價值計量，權益工具的公允價值不能可靠計量的，按照所清償債務的公允價值計量。所清償債務賬面價值與權益工具確認金額之間的差額，計入當期損益。

採用修改其他條款方式進行債務重組的，本公司按照《企業會計準則第22號—金融工具確認和計量》和《企業會計準則第37號—金融工具列報》的規定，確認和計量重組債務。

以多項資產清償債務或者組合方式進行債務重組的，本公司按照前述方法確認和計量權益工具和重組債務，所清償債務的賬面價值與轉讓資產的賬面價值以及權益工具和重組債務的確認金額之和的差額，計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

35. Other significant accounting policies and accounting estimates

Debt restructuring

(1) The Company as debtor

Debt is derecognized when the present obligation of the debt is discharged, specifically, when the uncertainty of the execution process and the result of the debt restructuring agreement is eliminated, the profit or loss related to the debt restructuring is recognized.

For debt restructuring by way of settlement of debt by assets, the Company derecognizes the related assets and liabilities settled when the conditions for derecognition are met, and the difference between the carrying amount of the liabilities settled and the carrying amount of the assets transferred is recognized in profit or loss for the current period.

If a restructuring is carried out by converting debt into equity instruments, the Company derecognizes the debt when the conditions for derecognition of the debt settled are met. Upon initial recognition of an equity instrument, the Company measures the equity instrument at its fair value. If the fair value of an equity instrument cannot be reliably measured, it is measured at the fair value of the debt settled. The difference between the carrying amount of the debt settled and the amount recognized for the equity instrument is included in profit or loss for the period.

When debt restructuring is carried out by modifying other terms, the Company recognizes and measures the restructured debt in accordance with the requirements of Accounting Standard for Business Enterprises No. 22 – Recognition and Measurement of Financial Instruments and Accounting Standard for Business Enterprises No. 37 – Presentation of Financial Instruments.

Where debt restructuring is carried out by way of settlement of debts by multiple assets or by a combination of assets, the Company recognizes and measures equity instruments and restructured debts in accordance with the aforesaid methods, and the difference between the carrying amount of debts settled and the sum of the carrying amount of assets transferred and the recognized amounts of equity instruments and restructured debts is recognized in profit or loss for the current period.

五. 重要會計政策及會計估計(續)

35. 其他重要的會計政策和會計估計(續)

債務重組(續)

(2) 本公司作為債權人

在收取債權現金流量的合同權利終止時終止確認債權。具體而言，在債務重組協議的執行過程和結果不確定性消除時，確認債務重組相關損益。

以資產清償債務方式進行債務重組的，本公司初始確認受讓的金融資產以外的資產時，以成本計量，其中存貨的成本，包括放棄債權的公允價值和使該資產達到當前位置和狀態所發生的可直接歸屬於該資產的稅金、運輸費、裝卸費、保險費等其他成本。對聯營企業或合營企業投資的成本，包括放棄債權的公允價值和可直接歸屬於該資產的稅金等其他成本。投資性房地產的成本，包括放棄債權的公允價值和可直接歸屬於該資產的稅金等其他成本。固定資產的成本，包括放棄債權的公允價值和使該資產達到預定可使用狀態前所發生的可直接歸屬於該資產的稅金、運輸費、裝卸費、安裝費、專業人員服務費等其他成本。無形資產的成本，包括放棄債權的公允價值和可直接歸屬於使該資產達到預定用途所發生的稅金等其他成本。放棄債權的公允價值與賬面價值之間的差額，計入當期損益。

將債務轉為權益工具方式進行的債務重組導致本公司將債權轉為對聯營企業或合營企業的權益性投資的，本公司按照放棄債權的公允價值和可直接歸屬於該資產的稅金等其他成本計量其初始投資成本。放棄債權的公允價值與賬面價值之間的差額，計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

35. Other significant accounting policies and accounting estimates (Continued)

Debt restructuring (Continued)

(2) The Company as a creditor

A debt is derecognized when the contractual right to receive cash flows from the debt ceases. Specifically, gains and losses related to debt restructuring are recognized when uncertainty about the process and outcome relating to the execution of the debt restructuring agreement is removed.

In the case of debt restructuring by way of settlement of debts by assets, the Company initially recognizes assets other than transferred financial assets at cost, of which the cost of inventories, including the fair value of the relinquished rights and other costs directly attributable to the asset, such as taxes, transportation, loading and unloading fees, insurance premiums that are incurred to bring the asset to its present location and condition. The cost of investments in associates or joint ventures includes the fair value of the renounced rights and other costs directly attributable to the asset, such as taxes. The cost of investment properties includes the fair value of the abandoned right and other costs directly attributable to the asset, such as taxes. The cost of fixed assets includes the fair value of the abandoned right and other costs directly attributable to the asset, such as taxes, transportation, loading and unloading, installation, and professional fees that are incurred before the asset reaches its intended useable condition. The cost of an intangible asset includes the fair value of the renounced right and other costs directly attributable to bringing the asset to its intended use, such as taxes. The difference between the fair value and the carrying amount of the renounced rights is recognized in profit or loss.

If a debt restructuring by way of conversion of debt into equity instruments results in the Company converting the debt into an equity investment in an associate or joint venture, the Company measures the initial investment cost of the debt at the fair value of the renounced right and at other costs, such as taxes, that are directly attributable to the asset. The difference between the fair value and the carrying amount of the renounced right is recognized in profit or loss.

五. 重要會計政策及會計估計(續)

35. 其他重要的會計政策和會計估計(續)

債務重組(續)

(2) 本公司作為債權人(續)

採用修改其他條款方式進行債務重組的，本公司按照《企業會計準則第22號—金融工具確認和計量》的規定，確認和計量重組債權。

採用多項資產清償債務或者組合方式進行債務重組的，首先按照《企業會計準則第22號—金融工具確認和計量》的規定確認和計量受讓的金融資產和重組債權，然後按照受讓的金融資產以外的各項資產的公允價值比例，對放棄債權的公允價值扣除受讓金融資產和重組債權確認金額後的淨額進行分配，並以此為基礎按照前述方法分別確定各項資產的成本。放棄債權的公允價值與賬面價值之間的差額，計入當期損益。

V. Important Accounting Policies and Estimates (Continued)

35. Other significant accounting policies and accounting estimates (Continued)

Debt restructuring (Continued)

(2) The Company as a creditor (Continued)

When debt restructuring is carried out by modifying other terms, the Company recognizes and measures the restructured debt in accordance with the requirements of Accounting Standard for Business Enterprises No. 22, Recognition and Measurement of Financial Instruments.

If debt restructuring is carried out by using multiple assets to settle debts or a combination of assets, the transferred financial assets and restructured debts are first recognized and measured in accordance with the requirements of Accounting Standard for Business Enterprises No. 22 – Recognition and Measurement of Financial Instruments, and the fair value of the renounced debts is allocated to the net amount upon deducting the recognized amounts of the transferred financial assets and restructured debts based on the proportion of fair value for each asset other than transferred financial assets, and the cost of each asset is determined separately on this basis in accordance with the aforementioned method. Then, the fair value of the renounced debt is allocated to the net amount after deducting the recognized amounts of the transferred financial assets and restructured debt based on the proportion of the fair value of each asset other than the transferred financial assets, and the cost of each asset is determined on this basis in accordance with the aforementioned method. The difference between the fair value and the carrying amount of the renounced credits is recognized in profit or loss.

五. 重要會計政策及會計估計(續)

35. 其他重要的會計政策和會計估計(續)

重大會計判斷和估計

本公司根據歷史經驗和其他因素，包括對未來事項的合理預期，對所採用的重要會計估計和關鍵假設進行持續的評價。很可能導致下一會計年度資產和負債的賬面價值出現重大調整風險的重要會計估計和關鍵假設列示如下：

(1) 應收賬款預期信用損失的計量

如附註五、重要會計政策及會計估計11.金融工具所述，本公司通過應收賬款違約風險敞口和預期信用損失率計算應收賬款預期信用損失，並基於違約概率和違約損失率確定預期信用損失率。在確定預期信用損失率時，本公司使用內部歷史信用損失經驗等數據，並結合當前狀況和前瞻性信息對歷史數據進行調整。在考慮前瞻性信息時，本公司使用的指標包括經濟下滑的風險、外部市場環境、行業風險和客戶情況的變化等。

(2) 存貨跌價準備

如附註五、重要會計政策及會計估計16.存貨所述，本公司存貨以成本與可變現淨值孰低計量。可變現淨值是指存貨的估計售價減去至完工時估計將要發生的成本、估計的銷售費用以及相關稅費後的金額。該估計是基於當前市場條件及生產和銷售具有相同性質的產品的歷史經驗，如本公司管理層對估計售價及至完工時將要發生的成本、銷售費用進行重新修訂，將影響存貨可變現淨值的估計，並對計提的存貨跌價準備產生影響。

V. Important Accounting Policies and Estimates (Continued)

35. Other significant accounting policies and accounting estimates (Continued)

Critical accounting judgements and estimates

The Company constantly evaluates critical accounting estimates and key assumptions used based on historical experience and other factors, including reasonable expectations of future events. The critical accounting estimates and key assumptions that have a significant risk that the carrying amounts of assets and liabilities will be materially adjusted in the next fiscal year are listed below:

(1) Measurement of expected credit loss of accounts receivables

As described in Note V. Important Accounting Policies and Estimates 11. Financial instruments, the Company calculates the expected credit loss of accounts receivables based on the default exposure and the expected credit loss ratio of accounts receivables and determines the expected credit loss ratio based on the possibility of default and the default loss ratio. In determining the expected credit loss ratio, the Company uses the internal historical credit loss experience and other data and makes adjustments to the historical data based on the current conditions and forward-looking information. The indicators used by the Company in considering the forward-looking information include the risks on economic decline the external market environment, the industry risks and the changes in the customers, etc.

(2) Inventory impairment provisions

As described in Note V. Important Accounting Policies and Estimates 16. Inventories, the inventory of the Company is measured at the lower of the cost and net realizable value of inventories. The net realizable value is the amount after deducting the estimated cost of completion, estimated selling expenses and relevant taxes from the estimated selling price of inventories. The estimation is based on the current market conditions and the historical experience in the production and sale of products with same nature. Where the management of the Company revises the estimated selling price and the estimated cost of completion and the estimated selling expenses, it will affect the estimation on the net realizable value of inventories, which will affect the inventory impairment provisions made.

五、重要會計政策及會計估計(續)

35. 其他重要的會計政策和會計估計(續)

重大會計判斷和估計(續)

(3) 固定資產預計使用壽命和淨殘值

如附註五、重要會計政策及會計估計21.固定資產所述，本公司根據性質或功能類似的固定資產實際使用年限的歷史經驗確定其預計可使用壽命、淨殘值。科技革新或者劇烈的行業競爭將會對固定資產使用壽命的估計產生較大影響，實際的淨殘值也可能與預計的淨殘值不一致。如發生實際使用壽命和淨殘值不同於原預計的情況，本公司將對其進行調整。

(4) 固定資產減值

本公司管理層於資產負債表日評估固定資產是否出現減值。可收回金額為固定資產預計未來產生的現金流量的現值與公允價值減去處置費用後的淨額兩者中較高者，是按可以取得的最佳信息作出估計，以反映知情自願各方於各資產負債表日進行公平交易以處置固定資產而獲取的款項(應扣減處置成本)或持續使用該固定資產所產生的現金。該估計於每次減值測試時都可能予以調整。如果重新估計的可收回金額高於本公司管理層原先的估計，本公司不能轉回原已計提的固定資產減值損失。

(5) 遞延所得稅資產

如附註五、重要會計政策及會計估計33.遞延所得稅資產／遞延所得稅負債所述，遞延所得稅資產的實現主要取決於未來的實際盈利及暫時性差異在未來使用年度的實際稅率。如未來實際產生的盈利少於預期，或實際稅率低於預期，確認的遞延所得稅資產將被轉回，並確認在轉回發生期間的合併利潤表中。

V. Important Accounting Policies and Estimates (Continued)

35. Other significant accounting policies and accounting estimates (Continued)

Critical accounting judgements and estimates (Continued)

(3) The estimated useful life and estimated net residual value of fixed assets

As described in Note V. Important Accounting Policies and Estimates 21. Fixed assets, the Company determines the estimated useful life and estimated net residual value of fixed assets based on its historical experience on actual useful life of fixed assets with similar nature or function. Technological innovation or intense industry competition may have a significant impact on the useful life of fixed assets and the actual net residual value may also be inconsistent with the estimated net residual value. If the estimates of the useful life and the net residual value of fixed asset are different from the original estimates, the Company will adjust it.

(4) Impairment of fixed assets

The management of the Company assessed whether the fixed assets had been impaired as at the balance sheet date. The recoverable amount is the higher of the present value of expected future cash flow of fixed assets and the net amount derived from deducting the disposal fee from the fair value, which is estimated based on the best information available to reflect the amount (after deducting the costs to disposal) that is obtainable from the disposal of the fixed asset in an arm's length transaction by knowledgeable willing parties as at each of the balance sheet date, or cash generated from continuously using the fixed assets. Such estimates may be subject to adjustment when conducting each of impairment test. If the re-estimated recoverable amount is higher than the original estimate by the management of the Company, the Company shall not reverse the provision for impairment loss of the fixed assets that has been made.

(5) Deferred tax assets

As described in Note V. Important Accounting Policies and Estimates 33. Deferred tax assets/deferred tax liabilities, the realization of deferred tax assets mainly depends on the actual income in future and the actual tax rate of temporary difference in future utilization year. If the actual income in future is less than those expected, or the actual tax rate is lower than those expected, the recognized deferred tax assets shall be reversed, and be recognized in consolidated income statement for the period in which the reversal occurred.

六. 稅項

VI. Taxes

1. 主要稅種及稅率

1. Major categories of taxes and tax rates

主要稅種及稅率情況

Major categories of taxes and tax rates

稅種 Category	計稅依據 Tax basis	稅率 Tax rate
增值稅 Value added tax	應納稅增值額(應納稅額按應納稅銷售額乘以適用稅率扣除當期允許抵扣的進項稅後的餘額計算) Taxable value-added (tax payable is calculated by multiplying the taxable sales by the applicable tax rate less current allowable input tax credits)	6%、9%、13%
消費稅 Consumption tax		
營業稅 Business tax		
城市維護建設稅 Urban maintenance and construction tax	實際繳納的流轉稅額 Actual turnover tax payable	5%、7%
企業所得稅 Enterprise income tax	應納稅所得額 Income tax payable	25%
教育費附加 Education surcharge	實際繳納的流轉稅額 Actual turnover tax payable	2%、3%

存在不同企業所得稅稅率納稅主體的，披露情況說明

Companies subject to different income tax rates are disclosed as follows

納稅主體名稱	Name of entity paying taxes	所得稅稅率 Income tax rate (%)
中建材(合肥)新能源有限公司	CNBM (Hefei) New Energy Co., Ltd.*	15%
中國建材桐城新能源材料有限公司	CNBM (Tongcheng) New Energy Materials Co., Ltd.*	15%
中建材(宜興)新能源有限公司	CNBM (Yixing) New Energy Resources Co., Ltd.*	15%
凱盛(自貢)新能源有限公司	Kaisheng (Zigong) New Energy Co., Ltd.*	15%

六. 稅項(續)

2. 稅收優惠

本公司之全資附屬公司合肥新能源，於2019年9月通過高新技術企業認定，有效期為三年，於2022年10月再次通過高新技術企業認定，有效期為三年，高新技術企業證書編號為GR202234003835。2024年度減按15%稅率繳納企業所得稅。

本公司之全資附屬公司桐城新能源，於2020年8月通過高新技術企業認定，有效期為三年，於2023年11月再次通過高新技術企業認定，有效期為三年，高新技術企業證書編號為GR202334004515。2024年度減按15%稅率繳納企業所得稅。

本公司之控股附屬公司宜興新能源，於2019年11月通過高新技術企業認定，有效期為三年，於2022年10月再次通過高新技術企業認定，有效期為三年，高新技術企業證書編號為GR202232000762。2024年度減按15%稅率繳納企業所得稅。

本公司之控股附屬公司自貢新能源，於2023年12月通過高新技術企業認定，有效期為三年，高新技術企業證書編號為GR202351004197。2024年度減按15%稅率繳納企業所得稅。

根據《關於先進製造業企業增值稅加計抵減政策的公告》(財政部稅務總局公告2023年第43號)規定：自2023年1月1日至2027年12月31日，允許先進製造業企業按照當期可抵扣進項稅額加計5%抵減應納增值稅稅額。本公司之附屬公司合肥新能源、桐城新能源、宜興新能源及自貢新能源2024年度享受上述優惠政策。

VI. Taxes (Continued)

2. Preferential tax treatment

Hefei New Energy, a wholly-owned subsidiary of the Company, has been approved as a high-tech enterprise in September 2019 with a term of 3 years. In October 2022, it was again recognized as a high-tech enterprise with a term of 3 years, and the high-tech enterprise certificate number is GR202234003835. It paid the enterprise income tax at a reduced tax rate of 15% in 2024.

Tongcheng New Energy, a wholly-owned subsidiary of the Company, has been approved as a high-tech enterprise in August 2020 with a term of 3 years. In November 2023, it was again recognized as a high-tech enterprise with a term of 3 years, and the high-tech enterprise certificate number is GR202334004515. It paid corporate income tax at a reduced tax rate of 15% in 2024.

Yixing New Energy, a controlling subsidiary of the Company, has been approved as a high-tech enterprise in November 2019 with a term of 3 years. In October 2022, it was again recognized as a high-tech enterprise with a term of 3 years, and the high-tech enterprise certificate number is GR202232000762. It paid the enterprise income tax at a reduced tax rate of 15% in 2024.

Zigong New Energy, a controlling subsidiary of the Company, has been approved as a high-tech enterprise in December 2023 with a term of 3 years, and the high-tech enterprise certificate number is GR202351004197. It paid corporate income tax at a reduced tax rate of 15% in 2024.

Pursuant to the Announcement on the Policy of Value-added Tax Credit for Enterprises in Advanced Manufacturing Industries (MOF and SAT Announcement No. 43 in 2023), from 1 January 2023 to 31 December 2027, enterprises in advanced manufacturing industries are allowed to deduct VAT payable at 5% in accordance with the deductible input tax amount for the period. Hefei New Energy, Tongcheng New Energy, Yixing New Energy and Zigong New Energy, subsidiaries of the Company, are entitled to the above preferential policies in 2024.

七. 合併財務報表項目註釋

VII. Notes to Items of the Consolidated Financial Statements

1. 貨幣資金

1. Monetary funds

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
庫存現金	Cash on hand		2,065.90
銀行存款	Deposits at banks	112,588,110.62	14,907,123.39
其他貨幣資金	Other monetary funds	3,181,349.45	44,305,692.00
存放財務公司存款	Amount deposited to finance company	136,631,722.77	214,247,555.36
合計	Total	252,401,182.84	273,462,436.65
其中：存放在境外的款項總額	Including: Amount deposited abroad	0.00	0.00

其他說明：

Other explanation:

期末，本公司存在使用有限制款項 3,181,349.45 元。其中：房屋維修基金 3,180,166.39 元，ETC 押金 1,000.00 元，銀行承兌票據保證金利息 183.06 元。

At the end of the period, our Company had restricted funds of RMB3,181,349.45. Of which, the maintenance fund of building is RMB3,180,166.39, the deposit of ETC is RMB1,000.00, and the interest on security deposit of bank acceptance is RMB183.06.

2. 應收票據

2. Notes receivable

(1) 應收票據分類列示

(1) Notes receivable by category

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Balance at the end of the period	期初餘額 Balance at the beginning of the period
銀行承兌票據	Bank acceptances	487,119,267.65	
商業承兌票據	Commercial acceptances	11,678,037.16	188,766,020.48
減：壞賬準備	Less: provision for bad debts	105,102.33	1,694,775.81
合計	Total	498,692,202.48	187,071,244.67

七. 合併財務報表項目註釋(續)

2. 應收票據(續)

(2) 期末公司已質押的應收票據

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB
		期末已質押金額 Amount pledged as at the end of the period
項目	Item	
銀行承兌票據	Bank acceptances	5,000,000.00
商業承兌票據	Commercial acceptances	
合計	Total	5,000,000.00

(3) 期末公司已背書或貼現且在資產負債表日尚未到期的應收票據

VII. Notes to Items of the Consolidated Financial Statements (Continued)

2. Notes receivable (Continued)

(2) Notes receivable pledged as at the end of the period

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB
		期末已質押金額 Amount pledged as at the end of the period
項目	Item	
銀行承兌票據	Bank acceptances	5,000,000.00
商業承兌票據	Commercial acceptances	
合計	Total	5,000,000.00

(3) Notes receivable which were endorsed and discounted by the Company at the end of the period but were not due as of the date of the balance sheet

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末終止確認金額 Derecognised amount at the end of the period	期末未終止確認金額 Not-yet derecognised amount at the end of the period
銀行承兌票據	Bank acceptances		439,036,208.51
商業承兌票據	Commercial acceptances		
合計	Total		439,036,208.51

七、 合併財務報表項目註釋(續)

2. 應收票據(續)

(4) 按壞賬計提方法分類披露

VII. Notes to Items of the Consolidated Financial Statements (Continued)

2. Notes receivable (Continued)

(4) Classified disclosure by the method of bad debt provision

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	期末餘額					期初餘額				
		Balance at the end of the period				賬面價值	Balance at the beginning of the period				
		賬面餘額		壞賬準備			賬面餘額		壞賬準備		
		Book balance		Provision for bad debts			Book balance		Provision for bad debts		
		金額	比例	金額	計提比例		金額	比例	金額	計提比例	
Amount	Ratio	Amount	Provision ratio	Amount	Ratio	Amount	Provision ratio	Book value			
			(%)		(%)				(%)		
按單項計提壞賬準備	Bad debt provision on individual										
按組合計提壞賬準備	Bad debt provision on group	498,797,304.81	100.00	105,102.33	0.02	498,692,202.48	188,766,020.48	100.00	1,694,775.81	0.90	187,071,244.67
其中：	Including:										
商業承兌匯票	Commercial acceptances	11,678,037.16	2.34	105,102.33	0.90	11,572,934.83	188,766,020.48	100.00	1,694,775.81	0.90	187,071,244.67
銀行承兌匯票	Bank acceptances	487,119,267.65	97.66	0.00	0.00	487,119,267.65					
合計	Total	498,797,304.81	/	105,102.33	/	498,692,202.48	188,766,020.48	/	1,694,775.81	/	187,071,244.67

按組合計提壞賬準備：

Bad debt provision on group:

組合計提項目：商業承兌匯票

Provision on group basis: Commercial acceptances

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額			上年年末餘額		
		Balance at the end of the period			Balance at the end of last year		
		應收票據	壞賬準備	計提比例	應收票據	壞賬準備	計提比例
		Notes receivable	Provision for bad debts	Provision ratio (%)	Notes receivable	Provision for bad debts	Provision ratio (%)
商業承兌匯票	Commercial acceptances	11,678,037.16	105,102.33	0.90	188,766,020.48	1,694,775.81	0.90
合計	Total	11,678,037.16	105,102.33	0.90	188,766,020.48	1,694,775.81	0.90

七. 合併財務報表項目註釋(續)

2. 應收票據(續)

(4) 按壞賬計提方法分類披露(續)

按組合計提壞賬準備：(續)

組合計提項目：銀行承兌匯票

VII. Notes to Items of the Consolidated Financial Statements (Continued)

2. Notes receivable (Continued)

(4) Classified disclosure by the method of bad debt provision (Continued)

Bad debt provision on group: (Continued)

Provision on group basis: Bank acceptances

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額			上年年末餘額		
		應收票據	壞賬準備	計提比例	應收票據	壞賬準備	計提比例
		Notes	Provision	Provision	Notes	Provision	Provision
		receivable	for bad debts	ratio	receivable	for bad debts	Ratio
				(%)			(%)
銀行承兌匯票	Bank acceptances	487,119,267.65					
合計	Total	487,119,267.65					

(5) 壞賬準備的情況

(5) Provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	本期變動金額					期末餘額
		期初餘額	計提	收回或轉回	轉銷或核銷	其他變動	
		Opening	Provision	Recovery or	Write-off or	Other changes	Closing
		balance		reversal	cancellation		balance
壞賬準備	Provision for bad debts	1,694,775.81	-1,589,673.48				105,102.33
合計	Total	1,694,775.81	-1,589,673.48				105,102.33

七. 合併財務報表項目註釋(續)

3. 應收賬款

(1) 按賬齡披露

應收賬款按其入賬日期的賬齡分析如下：

賬齡	Ageing	期末賬面餘額 Book balance at the end of the period	比例 Ratio (%)	期初賬面餘額 Book balance at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	1,403,329,039.86	92.60	1,275,825,464.37	92.44
1年以內小計	Sub-total within 1 year	1,403,329,039.86	92.60	1,275,825,464.37	92.44
1至2年	1 to 2 years	26,582,642.88	1.75	26,198,706.51	1.90
2至3年	2 to 3 years	9,620,817.86	0.63	2,100,410.48	0.15
3至4年	3 to 4 years	3,081,810.17	0.20	3,488,385.20	0.25
4至5年	4 to 5 years	811,503.25	0.05	4,944,998.86	0.36
5年以上	Over 5 years	72,189,828.00	4.77	67,661,815.80	4.90
合計	Total	1,515,615,642.02	100.00	1,380,219,781.22	100.00

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) 按壞賬計提方法分類披露

(2) Classified disclosure by the method of bad debt provision

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	期末餘額						期初餘額					
		Closing balance						Opening balance					
		賬面餘額		壞賬準備		賬面價值		賬面餘額		壞賬準備		賬面價值	
		Book balance		Provision for bad debts		Book value		Book balance		Provision for bad debts		Book value	
		金額	比例	金額	計提比例			金額	比例	金額	計提比例		
Amount	Ratio	Amount	Provision ratio			Amount	Ratio	Amount	Provision ratio				
			(%)		(%)				(%)		(%)		
按單項計提壞賬準備	Bad debt provision on individual basis	27,567,029.36	1.82	27,567,029.36	100.00	0.00	27,555,052.70	2.00	27,555,052.70	100.00	0.00		
按組合計提壞賬準備	Bad debt provision on group basis	1,488,048,612.66	98.18	66,244,209.45	4.45	1,421,804,403.21	1,352,664,728.52	98.00	61,792,577.74	4.57	1,290,872,150.78		
其中：	Including:												
關聯方客戶組合	related party customers	45,543,468.86	3.00	910,869.38	2.00	44,632,599.48	49,797,714.80	3.60	995,954.30	2.00	48,801,760.50		
一般客戶組合	general customers	1,442,505,143.80	95.18	65,333,340.07	4.53	1,377,171,803.73	1,302,867,013.72	94.40	60,796,623.44	4.67	1,242,070,390.28		
合計	Total	1,515,615,642.02	/	93,811,238.81	/	1,421,804,403.21	1,380,219,781.22	/	89,347,630.44	/	1,290,872,150.78		

七. 合併財務報表項目註釋(續)

3. 應收賬款(續)

(2) 按壞賬計提方法分類披露(續)

按單項計提壞賬準備：

名稱	Name	賬面餘額 Book balance	壞賬準備 Provision for bad debts	期末餘額 Closing balance	計提理由 Reason for provision
				計提比例 Provision ratio (%)	
單位一	Entity 1	14,524,097.75	14,524,097.75	100.00	預計不可收回 Expected to be unrecoverable
單位二	Entity 2	3,721,086.44	3,721,086.44	100.00	預計不可收回 Expected to be unrecoverable
單位三	Entity 3	3,071,978.69	3,071,978.69	100.00	預計不可收回 Expected to be unrecoverable
單位四	Entity 4	2,003,735.65	2,003,735.65	100.00	預計不可收回 Expected to be unrecoverable
其他	Others	4,246,130.83	4,246,130.83	100.00	預計不可收回 Expected to be unrecoverable
合計	Total	27,567,029.36	27,567,029.36	100.00	／

按組合計提壞賬準備：

組合計提項目：關聯方客戶組合

VII. Notes to Items of the Consolidated Financial Statements (Continued)

3. Accounts receivable (Continued)

(2) Classified disclosure by the method of bad debt provision (Continued)

Bad debt provision on individual basis:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

Bad debt provision on group basis:

Provision on group basis: related party customers

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額 Balance at the end of the period			上年年末餘額 Balance at the end of last year		
		應收賬款 Accounts receivable	壞賬準備 Provision for bad debts	計提比例 Provision ratio (%)	應收賬款 Accounts receivable	壞賬準備 Provision for bad debts	計提比例 Provision ratio (%)
關聯方客戶組合	Related party customers	45,543,468.86	910,869.38	2.00	49,797,714.80	995,954.30	2.00
合計	Total	45,543,468.86	910,869.38	2.00	49,797,714.80	995,954.30	2.00

七. 合併財務報表項目註釋(續)

3. 應收賬款(續)

(2) 按壞賬計提方法分類披露(續)

組合計提項目：一般客戶組合

VII. Notes to Items of the Consolidated Financial Statements (Continued)

3. Accounts receivable (Continued)

(2) Classified disclosure by the method of bad debt provision (Continued)

Provision on group basis: general customers

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額			上年年末餘額		
		Balance at the end of the period			Balance at the end of last year		
		應收賬款	壞賬準備	計提比例	應收賬款	壞賬準備	計提比例
		Accounts	Provision	Provision	Accounts	Provision	Provision
		receivable	for bad debts	ratio	receivable	for bad debts	ratio
				(%)			(%)
1年以內	Within 1 year	1,386,513,900.86	12,478,625.12	0.90	1,252,085,248.84	11,268,767.22	0.90
1至2年	1 to 2 years	5,301,885.96	2,607,997.69	49.19	2,338,020.81	1,150,072.43	49.19
2至3年	2 to 3 years	2,433,151.10	2,003,456.61	82.34	147,646.88	121,572.44	82.34
3至4年	3 to 4 years	2,442.19	2,129.34	87.19	43,527.51	37,951.64	87.19
4至5年	4 to 5 years	438,624.25	425,991.87	97.12	1,191,318.33	1,157,008.36	97.12
5年以上	Over 5 years	47,815,139.44	47,815,139.44	100.00	47,061,251.35	47,061,251.35	100.00
合計	Total	1,442,505,143.80	65,333,340.07	4.53	1,302,867,013.72	60,796,623.44	4.67

(3) 壞賬準備的情況

(3) Provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	期初餘額	計提	本期變動金額			期末餘額
				Increase/decrease for the period			
				收回或轉回	轉銷或核銷	其他變動	
		Opening balance	Provision	Recovery or reversal	Write-off or cancellation	Other changes	Closing balance
壞賬準備	Provision for bad debts	89,347,630.44	4,463,608.37				93,811,238.81
合計	Total	89,347,630.44	4,463,608.37				93,811,238.81

七. 合併財務報表項目註釋(續)

3. 應收賬款(續)

(4) 按欠款方歸集的期末餘額前五名的應收賬款和合同資產情況

單位名稱	Name	應收賬款 期末餘額	合同資產 期末餘額	應收賬款和 合同資產 期末餘額	佔應收賬款和 合同資產期末 餘額合計數 的比例 Proportion in the total amount of closing balance of accounts receivable and contract assets (%)	壞賬準備 期末餘額
		Closing balance of accounts receivable	Closing balance of contract assets	Closing balance of accounts receivable and contract assets		Closing balance of provision for bad debts
第一名	Rank 1st	164,691,296.77		164,691,296.77	10.87	1,482,221.67
第二名	Rank 2nd	108,092,088.39		108,092,088.39	7.13	972,828.80
第三名	Rank 3rd	91,824,997.35		91,824,997.35	6.06	826,424.98
第四名	Rank 4th	80,564,755.23		80,564,755.23	5.32	725,082.80
第五名	Rank 5th	62,523,875.30		62,523,875.30	4.13	562,714.88
合計	Total	507,697,013.04		507,697,013.04	33.51	4,569,273.13

4. 應收款項融資

(1) 應收款項融資分類列示

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
應收票據	Notes receivable	142,841,992.75	824,006,594.24
應收電子債權憑證	Electronic debenture receivable	633,082,586.04	589,390,817.41
減：其他綜合收益 — 公允價值變動	Less: Other comprehensive income — changes in fair value		
合計	Total	775,924,578.79	1,413,397,411.65

VII. Notes to Items of the Consolidated Financial Statements (Continued)

3. Accounts receivable (Continued)

(4) The top five largest accounts receivable and contract assets at the end of the period by the balance collected regarding the party in default

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(1) Presentation of accounts receivable financing by category

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

4. 應收款項融資(續)

(2) 期末公司已質押的應收款項融資

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB
項目	Item	期末已質押金額 Amount pledged at the end of the period
銀行承兌匯票	Bank acceptances	15,000,000.00
應收電子債權憑證	Electronic debenture receivable	148,651,334.06
合計	Total	163,651,334.06

(3) 期末公司已背書或貼現且在資產負債表日尚未到期的應收款項融資

4. Accounts receivable financing (Continued)

(2) Pledged accounts receivable financing of the Company at the end of the period

(3) Accounts receivable financing that has been endorsed or discounted and is not yet due at the balance sheet date at the end of the period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末終止確認金額 Derecognized amount at the end of the period	期末未終止確認金額 Not-yet derecognized amount at the end of the period
銀行承兌匯票	Bank acceptance bills	1,362,448,027.05	
應收電子債權憑證	Electronic debenture receivable	45,101,158.98	
合計	Total	1,407,549,186.03	

七. 合併財務報表項目註釋(續)

5. 預付款項

(1) 預付款項按賬齡列示

預付賬款按其入賬日期的賬齡分析如下：

		期末餘額		期初餘額	
		Closing balance		Opening balance	
賬齡	Aging	金額	比例	金額	比例
		Amount	Ratio	Amount	Ratio
			(%)		(%)
1年以內	Within 1 year	166,690,250.65	72.26	180,637,023.27	96.37
1至2年	1 to 2 years	62,696,124.20	27.18	4,993,320.68	2.66
2至3年	2 to 3 years	821,368.25	0.36	932,664.75	0.50
3年以上	Over 3 years	472,274.30	0.20	878,420.64	0.47
合計	Total	230,680,017.40	100.00	187,441,429.34	100.00

(2) 按預付對象歸集的期末餘額前五名的預付款情況

本期按預付對象歸集的期末餘額前五名預付款項匯總金額179,023,264.39元，佔預付款項期末餘額合計數的比例77.61%。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

5. Prepayments

(1) Aging analysis of prepayments

Ageing analysis of prepayments by date of entry as follows:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) Top five largest prepayments at the end of the period by the balance collected regarding the party paying prepayments

The total amount of the top five largest prepayments at the end of the period by the balance collected regarding the party paying prepayments during the period is RMB179,023,264.39, accounting for 77.61% of the total amount of prepayments.

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. 其他應收款

6. Other receivables

項目列示

Presentation by item

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
應收利息	Interest receivables		
應收股利	Dividends receivables		
其他應收款	Other receivables	150,900,251.83	189,697,646.60
減：壞賬準備	Less: provision for bad debts	36,299,582.13	35,300,999.31
合計	Total	114,600,669.70	154,396,647.29

其他應收款

Other receivables

(1) 按賬齡披露

(1) Disclosure by ageing

其他應收款按其入賬日期的賬齡
分析如下：

Ageing analysis of other receivables by date of entry as follows:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

賬齡	Aging	期末賬面餘額 Book balance at the end of the period	比例 Ratio (%)	期初賬面餘額 Book balance at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	97,981,958.31	64.93	142,592,075.17	75.17
1年以內小計	Sub-total within 1 year	97,981,958.31	64.93	142,592,075.17	75.17
1至2年	1 to 2 years	6,804,269.69	4.51	4,025,634.08	2.12
2至3年	2 to 3 years	3,359,258.70	2.23	5,984,858.44	3.15
3至4年	3 to 4 years	6,744,661.21	4.47	3,289,215.51	1.73
4至5年	4 to 5 years	3,414,120.76	2.26	1,470,204.51	0.78
5年以上	Over 5 years	32,595,983.16	21.60	32,335,658.89	17.05
合計	Total	150,900,251.83	100.00	189,697,646.60	100.00

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

其他應收款(續)

(2) 按款項性質分類情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

Other receivables (Continued)

(2) By nature of amount

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

款項性質	Nature of amount	期末賬面餘額 Book balance at the end of the period	期初賬面餘額 Book balance at the beginning of the period
光伏補貼款	Photovoltaic subsidies	13,732,641.03	11,136,095.40
備用金、保證金、押金	Reserve, security deposit, deposit	13,737,603.80	7,073,095.34
往來款	Current accounts	97,463,823.67	87,712,905.63
其他	Others	25,966,183.33	83,775,550.23
減：壞賬準備	Less: Provision for bad debts	36,299,582.13	35,300,999.31
合計	Total	114,600,669.70	154,396,647.29

(3) 壞賬準備計提情況

(3) By provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

		第一階段 Stage 1 未來 12個月預期 信用損失	第二階段 Stage 2 整個存續期 預期信用損失 (未發生信用減值)	第三階段 Stage 3 整個存續期 預期信用損失 (已發生信用減值)	合計
壞賬準備	Provision for bad debts	12-month ECL	Lifetime ECL (non-credit-impaired)	Lifetime ECL (credit-impaired)	Total
2024年1月1日餘額	Balance as at 1 January 2024	1,000,413.59	3,549,727.11	30,750,858.61	35,300,999.31
2024年1月1日餘額 在本期	Balance at 1 January 2024 in the current period				
— 轉入第二階段	— Transfer to Stage 2				
— 轉入第三階段	— Transfer to Stage 3				
— 轉回第二階段	— Transfer back to Stage 2				
— 轉回第一階段	— Transfer back to Stage 1				
本期計提	Provision for the period	368,098.21	622,821.29	7,663.32	998,582.82
本期轉回	Reversal for the period				
本期轉銷	Write-off for the period				
本期核銷	Cancellation for the period				
其他變動	Other changes				
2024年6月30日餘額	Balance as at 30 June 2024	1,368,511.80	4,172,548.40	30,758,521.93	36,299,582.13

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

其他應收款(續)

(3) 壞賬準備計提情況(續)

期末處於第一階段的壞賬準備

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

Other receivables (Continued)

(3) By provision for bad debts (Continued)

At the end of the Period, the provision for bad debt in Stage 1

類別	Category	賬面餘額 Book balance	未來12個月內的 預期信用損失率 Expected credit loss rate over the next 12 months (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis				
按組合計提壞賬準備	Provision for bad debt on group basis	97,981,958.31	1.40	1,368,511.80	96,613,446.51
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis	2,734,045.63	3.00	82,021.37	2,652,024.26
組合2：保證金、押金	Group 2: Security deposit, deposit	6,197,027.62	2.00	123,940.55	6,073,087.07
組合3：合併範圍外往來款	Group 3: Transactions outside the scope of consolidation interests	36,855,986.47	2.00	737,119.71	36,118,866.76
組合4：一般客戶	Group 4: General customers	21,271,508.30	2.00	425,430.17	20,846,078.13
組合5：社保和備用金	Group 5: Social security and reserve	4,957,206.96			4,957,206.96
組合6：其他	Group 6: Others	25,966,183.33			25,966,183.33
合計	Total	97,981,958.31	1.40	1,368,511.80	96,613,446.51

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

其他應收款(續)

(3) 壞賬準備計提情況(續)

期末處於第二階段的壞賬準備

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

Other receivables (Continued)

(3) By provision for bad debts (Continued)

At the end of the Period, the provision for bad debt in Stage 2

類別	Category	賬面餘額 Book balance	整個存續期預期 信用損失率 Expected credit loss rate over the lifetime (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis				
按組合計提壞賬準備	Provision for bad debt on group basis	20,322,310.36	20.53	4,172,548.40	16,149,761.96
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis	10,541,190.57	3.00	316,235.72	10,224,954.85
組合2：保證金、押金	Group 2: Security deposit, deposit	4,523,533.00	2.00	90,470.66	4,433,062.34
組合3：合併範圍外往來款	Group 3: Transactions outside the scope of consolidation interests				
組合4：一般客戶	Group 4: General customers	5,129,417.12	73.42	3,765,842.02	1,363,575.10
組合5：社保和備用金	Group 5: Social security and reserve	128,169.67			128,169.67
組合6：其他	Group 6: Others				
合計	Total	20,322,310.36	20.53	4,172,548.40	16,149,761.96

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

其他應收款(續)

(3) 壞賬準備計提情況(續)

期末處於第三階段的壞賬準備

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

Other receivables (Continued)

(3) By provision for bad debts (Continued)

At the end of the Period, the provision for bad debt in Stage 3

類別	Category	賬面餘額 Book balance	整個存續期預期 信用損失率 Expected credit loss rate over the lifetime (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis	358,000.00	100.00	358,000.00	0.00
按組合計提壞賬準備	Provision for bad debt on group basis	32,237,983.16	94.30	30,400,521.93	1,837,461.23
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis	457,404.83	3.00	13,722.14	443,682.69
組合2：保證金、押金	Group 2: Security deposit, deposit	1,422,223.00	2.00	28,444.46	1,393,778.54
組合3：合併範圍外往來款	Group 3: Transactions outside the scope of consolidation interests				
組合4：一般客戶	Group 4: General customers	30,267,463.42	100.00	30,267,463.42	0.00
組合5：社保和備用金	Group 5: Social security and reserve	90,891.91	100.00	90,891.91	0.00
組合6：其他	Group 6: Others				
合計	Total	32,595,983.16	94.36	30,758,521.93	1,837,461.23

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

其他應收款(續)

(3) 壞賬準備計提情況(續)

上年年末處於第一階段的壞賬準備

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

Other receivables (Continued)

(3) By provision for bad debts (Continued)

At the end of the previous year, the provision for bad debt in Stage 1

類別	Category	賬面餘額 Book balance	未來12個月內的 預期信用損失率 Expected credit loss rate over the next 12 months (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis				
按組合計提壞賬準備	Provision for bad debt on group basis	142,592,075.17	0.70	1,000,413.59	141,591,661.58
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis	4,873,852.13	3.00	146,215.56	4,727,636.57
組合2：保證金、押金	Group 2: Security deposit, deposit	643,389.00	2.00	12,867.78	630,521.22
組合3：合併範圍外往來款	Group 3: Transactions outside the scope of consolidation interests	43,322,589.38	1.83	794,451.79	42,528,137.59
組合4：一般客戶	Group 4: General customers	2,343,922.99	2.00	46,878.46	2,297,044.53
組合5：社保和備用金	Group 5: Social security and reserve	7,632,771.44		0.00	7,632,771.44
組合6：其他	Group 6: Others	83,775,550.23		0.00	83,775,550.23
合計	Total	142,592,075.17	0.70	1,000,413.59	141,591,661.58

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

其他應收款(續)

(3) 壞賬準備計提情況(續)

上年年末處於第二階段的壞賬準備

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

Other receivables (Continued)

(3) By provision for bad debts (Continued)

At the end of the previous year, the provision for bad debt in Stage 2

類別	Category	賬面餘額 Book balance	整個存續期預期 信用損失率 Expected credit loss rate over the lifetime (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis				
按組合計提壞賬準備	Provision for bad debt on group basis	14,769,912.54	24.03	3,549,727.11	11,220,185.43
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis	6,050,522.71	3.00	181,515.68	5,869,007.03
組合2：保證金、押金	Group 2: Security deposit, deposit	4,163,384.00	2.00	83,267.68	4,080,116.32
組合3：合併範圍外往來款	Group 3: Transactions outside the scope of consolidation interests	31,696.00	2.00	633.92	31,062.08
組合4：一般客戶	Group 4: General customers	4,524,309.83	72.59	3,284,309.83	1,240,000.00
組合5：社保和備用金	Group 5: Social security and reserve				
組合6：其他	Group 6: Others				
合計	Total	14,769,912.54	24.03	3,549,727.11	11,220,185.43

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

其他應收款(續)

(3) 壞賬準備計提情況(續)

上年年末處於第三階段的壞賬準備

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

Other receivables (Continued)

(3) By provision for bad debts (Continued)

At the end of the previous year, the provision for bad debt in Stage 3

類別	Category	賬面餘額 Book balance	整個存續期預期 信用損失率 Expected credit loss rate over the lifetime (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis	358,000.00	100.00	358,000.00	0.00
按組合計提壞賬準備	Provision for bad debt on group basis	31,977,658.89	95.04	30,392,858.61	1,584,800.28
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis	211,720.56	3.00	6,351.61	205,368.95
組合2：保證金、押金	Group 2: Security deposit, deposit	1,407,583.00	2.00	28,151.67	1,379,431.33
組合3：合併範圍外往來款	Group 3: Transactions outside the scope of consolidation interests				
組合4：一般客戶	Group 4: General customers	30,267,463.42	100.00	30,267,463.42	0.00
組合5：社保和備用金	Group 5: Social security and reserve	90,891.91	100.00	90,891.91	0.00
組合6：其他	Group 6: Others				
合計	Total	32,335,658.89	95.10	30,750,858.61	1,584,800.28

七. 合併財務報表項目註釋(續)

6. 其他應收款(續)

其他應收款(續)

(4) 壞賬準備的情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

6. Other receivables (Continued)

Other receivables (Continued)

(4) Provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	期初餘額 Opening balance	計提 Provision	本期變動金額 Increase/decrease for the period		其他變動 Other changes	期末餘額 Closing balance
				收回或轉回 Recovery or reversal	轉銷或核銷 Write-off or cancellation		
壞賬準備	Provision for bad debts	35,300,999.31	998,582.82				36,299,582.13
合計	Total	35,300,999.31	998,582.82				36,299,582.13

(5) 按欠款方歸集的期末餘額前五名的其他應收款情況

(5) The top five largest other receivables at the end of the period by the balance collected regarding the party in default

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

單位名稱	期末餘額	佔其他應收款 期末餘額合計數 的比例 Proportion in total balance of other receivables at the end of the period (%)	款項的性質	賬齡	壞賬準備 期末餘額 Balance of provision for bad debts at the end of the period
Name	Closing balance		Nature of amount	Aging	
第一名 Rank 1st	35,294,528.48	23.39	往來款 Current accounts	1年以內 Within 1 year	705,890.57
第二名 Rank 2nd	19,775,223.81	13.10	往來款 Current accounts	1年以內 Within 1 year	395,504.48
第三名 Rank 3rd	13,776,600.00	9.13	其他 Others	1年以內 Within 1 year	
第四名 Rank 4th	10,808,704.00	7.16	往來款 Current accounts	5年以上 Over 5 years	10,808,704.00
第五名 Rank 5th	10,392,561.34	6.89	其他 Others	1年以內 Within 1 year	
合計 Total	90,047,617.63	59.67	／	／	11,910,099.05

七. 合併財務報表項目註釋(續)

7. 存貨

(1) 存貨分類

		期末餘額			期初餘額		
		Closing balance			Opening balance		
		存貨跌價準備/合同			存貨跌價準備/合同		
		賬面餘額	履約成本減值準備	賬面價值	賬面餘額	履約成本減值準備	賬面價值
		Provision for			Provision for		
		impairment of			impairment of		
		inventories/provision			inventories/provision		
		for impairment			for impairment		
		of contract			of contract		
項目	Item	Book balance	performance cost	Book value	Book balance	performance cost	Book value
原材料	Raw materials	402,742,463.62	3,656.31	402,738,807.31	333,005,209.44	21,622.39	332,983,587.05
在產品	Products in process						
庫存商品	Commodity inventories	577,992,934.76	54,730,162.83	523,262,771.93	380,551,539.85	29,399,920.00	351,151,619.85
週轉材料	Circulation materials	292,809.52		292,809.52	185,558.61		185,558.61
消耗性生物資產	Consumable biological assets						
合同履約成本	Contract performance costs						
委託加工物資	External processing materials				30,680.71		30,680.71
發出商品	Products delivered				2,535,789.74		2,535,789.74
合計	Total	981,028,207.90	54,733,819.14	926,294,388.76	716,308,778.35	29,421,542.39	686,887,235.96

(2) 存貨跌價準備及合同履約成本減值準備

		本期增加金額			本期減少金額		
		Increase for the period			Decrease for the period		
		(計提以			轉回或轉銷		
		「-」號填列)			其他		
		(provision is			Reversal or		
		represented			write off		
		by "-")			Others		
項目	Item	Opening balance	Others	Others	Reversal or write off	Others	Closing balance
原材料	Raw materials	21,622.39	-17,966.08				3,656.31
在產品	Products in process						
庫存商品	Commodity inventories	29,399,920.00	26,073,923.77		743,680.94		54,730,162.83
週轉材料	Circulation materials						
消耗性生物資產	Consumable biological assets						
合同履約成本	Contract performance costs						
合計	Total	29,421,542.39	26,055,957.69		743,680.94		54,733,819.14

VII. Notes to Items of the Consolidated Financial Statements (Continued)

7. Inventories

(1) Category of inventories

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) Provision for impairment of inventories and provision for impairment of contract performance cost

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

8. 持有待售資產

8. Assets held for sale

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	減值準備 Provision for impairment	期末 賬面價值 Closing book value	公允價值 Fair value	預計 處置費用 Estimated disposal cost	預計 處置時間 Estimated disposal time
持有待售非流動資產	Non-current assets held for sale						
其中：固定資產	Including: Fixed assets	3,795,599.65		3,795,599.65	3,795,599.65		2024年9月 September 2024
在建工程	Construction in progress	2,078,466.10		2,078,466.10	2,078,466.10		2024年9月 September 2024
合計	Total	5,874,065.75		5,874,065.75	5,874,065.75		/

9. 其他流動資產

9. Other current assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
合同取得成本	Costs of obtaining a contract		
應收退貨成本	Return cost receivable		
待抵扣進項稅額	Input tax to be deducted	147,522,987.08	110,395,248.09
預繳所得稅	Taxes paid in advance	5,938,929.64	3,594,868.71
待攤銷費用	Deferred expenses	1,811,564.97	970,935.00
預繳其他稅費	Other taxes and fees paid in advance	3,350.70	1,179.03
合計	Total	155,276,832.39	114,962,230.83

七. 合併財務報表項目註釋(續)

10. 固定資產

項目列示

VII. Notes to Items of the Consolidated Financial Statements (Continued)

10. Fixed assets

Presentation by item

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
固定資產	Fixed Assets	5,009,202,569.73	4,947,322,586.75
固定資產清理	Fixed assets liquidation		
合計	Total	5,009,202,569.73	4,947,322,586.75

固定資產

Fixed assets

(1) 固定資產情況

(1) Fixed assets

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	房屋及建築物 Buildings and structures	機器設備 Machinery and equipment	運輸工具 Transportation tools	辦公、 電子設備及其他 Office, electronic equipment and others	合計 Total
一、賬面原值：	I. Original book value:					
1. 期初餘額	1. Opening balance	1,978,008,391.90	4,043,539,469.50	4,012,124.75	29,643,565.46	6,055,203,551.61
2. 本期增加金額	2. Increase for the period	366,221,748.17	391,949,033.79	311,646.02	2,525,817.09	761,008,245.07
(1) 購置	(1) Purchase	9,732.66	10,078,985.85		2,459,660.72	12,548,379.23
(2) 在建工程轉入	(2) Transfer from construction in progress	366,212,015.51	381,870,047.94	311,646.02	66,156.37	748,459,865.84
(3) 企業合併增加	(3) Increase in business combination					
3. 本期減少金額	3. Decrease for the period	252,609,131.11	607,973,659.71	1,616,596.87	3,134,537.52	865,333,925.21
(1) 處置或報廢	(1) Disposal or retirement	68,084.62	83,951,810.06	1,616,596.87	3,134,537.52	88,771,029.07
(2) 轉為在建工程	(2) Transfer to construction in progress	252,541,046.49	524,021,849.65			776,562,896.14
4. 期末餘額	4. Closing balance	2,091,621,008.96	3,827,514,843.58	2,707,173.90	29,034,845.03	5,950,877,871.47

七. 合併財務報表項目註釋(續)

10. 固定資產(續)

固定資產(續)

(1) 固定資產情況(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

10. Fixed assets (Continued)

Fixed assets (Continued)

(1) Fixed assets (Continued)

項目	Item	房屋及建築物 Buildings and structures	機器設備 Machinery and equipment	運輸工具 Transportation tools	辦公、 電子設備及其他 Office, electronic equipment and others	合計 Total
二. 累計折舊		II. Accumulated depreciation				
1. 期初餘額	1. Opening balance	245,769,166.11	838,224,842.58	1,412,124.48	16,538,931.43	1,101,945,064.60
2. 本期增加金額	2. Increase for the period	27,443,345.39	142,332,839.05	353,433.55	1,644,214.72	171,773,832.71
(1) 計提	(1) Provision	27,443,388.00	142,301,946.64	375,764.80	1,652,733.27	171,773,832.71
(2) 明細重分類	(2) Breakdown reclassified	-42.61	30,892.41	-22,331.25	-8,518.55	
3. 本期減少金額	3. Decrease for the period	49,820,185.21	278,606,018.80	722,836.33	2,894,555.23	332,043,595.57
(1) 處置或報廢	(1) Disposal or retirement	63,835.54	66,201,248.31	722,836.33	2,894,555.23	69,882,475.41
(2) 轉為在建工程	(2) Transfer to construction in progress	49,756,349.67	212,404,770.49			262,161,120.16
4. 期末餘額	4. Closing balance	223,392,326.29	701,951,662.83	1,042,721.70	15,288,590.92	941,675,301.74
三. 減值準備		III. Provision for impairment				
1. 期初餘額	1. Opening balance		5,935,900.26			5,935,900.26
2. 本期增加金額	2. Increase for the period					
(1) 計提	(1) Provision					
3. 本期減少金額	3. Decrease for the period		5,935,900.26			5,935,900.26
(1) 處置或報廢	(1) Disposal or retirement		5,935,900.26			5,935,900.26
4. 期末餘額	4. Closing balance					
四. 賬面價值		IV. Book value				
1. 期末賬面價值	1. Book value at the end of the period	1,868,228,682.67	3,125,563,180.75	1,664,452.20	13,746,254.11	5,009,202,569.73
2. 期初賬面價值	2. Book value at the beginning of the period	1,732,239,225.79	3,199,378,726.66	2,600,000.27	13,104,634.03	4,947,322,586.75

七. 合併財務報表項目註釋(續)

10. 固定資產(續)

固定資產(續)

(1) 固定資產情況(續)

期末已經提足折舊仍繼續使用的機器設備、運輸設備、電子設備等固定資產原值為97,772,982.96元。

(2) 暫時閒置的固定資產情況

因停工閒置的固定資產賬面原值為831,258.72元，賬面價值為337,516.70元。

(3) 通過經營租賃租出的固定資產

通過經營租賃租出的固定資產為房屋及建築物，賬面價值為4,286,934.47元。

(4) 未辦妥產權證書的固定資產情況

期末未辦妥產權證書的固定資產賬面價值為910,193,391.81元，目前正在辦理中。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

10. Fixed assets (Continued)

Fixed assets (Continued)

(1) Fixed assets (Continued)

Original value of the fixed assets, including machine and equipment, transportation tools and electronic equipment which continued to be used upon full provision for depreciation at the end of the period, was RMB97,772,982.96.

(2) Temporarily idle fixed assets

Original value and book value of the idle assets due to shut down, were RMB831,258.72 and RMB337,516.70, respectively.

(3) Fixed assets leased out under operating leases

The fixed assets leased out under operating leases were buildings and structures with a book value of RMB4,286,934.47.

(4) Fixed assets with pending certificates of title

At the end of the period, the book value of fixed assets without certificate of title was RMB910,193,391.81, which is currently in the process of application.

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

11. 在建工程

11. Construction in progress

項目列示

Presentation by item

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
在建工程原值	Cost of construction in progress	2,535,864,974.84	1,777,545,486.15
減：在建工程減值準備	Less: Provision for impairment of construction in progress		4,915,966.06
在建工程	Construction in progress	2,535,864,974.84	1,772,629,520.09
合計	Total	2,535,864,974.84	1,772,629,520.09

在建工程

Construction in progress

(1) 在建工程情況

(1) Construction in progress

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance		期初餘額 Opening balance	
		賬面餘額 Book balance	減值準備 Provision for impairment	賬面價值 Book value	賬面價值 Book value
洛陽太陽能光伏電池封裝材料項目	Luoyang solar photovoltaic cell packaging materials project	1,180,910,357.58		1,180,910,357.58	597,377,154.68
秦皇島北方玻璃有限公司太陽能光伏電池封裝材料項目	Solar photovoltaic cell packaging material project of Qinhuangdao North Glass Co., Ltd.	607,134,224.29		607,134,224.29	288,817,422.78
宜興年產4,800萬㎡太陽能塗膜玻璃生產線冷修技改項目	Yixing technical renovation project on cold repair of the solar coating glass production line with annual capacity of 48 million m²	380,910,304.75		380,910,304.75	
桐城320t/d太陽能光伏電池蓋板材料生產線技術改造升級項目	320t/d solar photovoltaic cell cover plates material production line technology upgrading project in Tongcheng	147,916,697.77		147,916,697.77	2,263,954.40
桐城太陽能裝備用光伏電池封裝材料二期項目	Tongcheng project of photovoltaic cell packaging material for solar equipment – Phase II	51,880,554.70		51,880,554.70	51,356,049.43
合肥太陽能裝備用光伏電池封裝材料配套二氧化碳捕集提純綠色減排示範項目	Hefei carbon dioxide capture and purification green emission reduction demonstration project supporting for project of photovoltaic cell packaging material for solar equipment	35,677,673.44		35,677,673.44	36,602,731.32
宜興4.5MW餘熱發電	4.5MW residual heat power generation in Yixing	31,049,734.96		31,049,734.96	26,737,808.35
宜興8MW分佈式光伏電站	8MW distributed photovoltaic power plant in Yixing	30,396,330.28		30,396,330.28	26,381,358.51

七、 合併財務報表項目註釋(續)

11. 在建工程(續)

在建工程(續)

(1) 在建工程情況(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

11. Construction in progress (Continued)

Construction in progress (Continued)

(1) Construction in progress (Continued)

項目	Item	期末餘額			期初餘額		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Book value	Book balance	Provision for impairment	Book value
漳州光伏電池用封裝材料項目	Project of photovoltaic cell packaging materials in Zhangzhou	28,198,023.50		28,198,023.50	27,637,911.93		27,637,911.93
漳州幕牆發電項目	Curtain wall power generation project in Zhangzhou	15,356,458.88		15,356,458.88	14,882,595.87		14,882,595.87
宜興智能工廠網絡通訊及數字化管理系統	Intelligent factory network communication and digitalized management system in Yixing	7,368,526.12		7,368,526.12	6,593,172.30		6,593,172.30
合肥全氧窯清潔排放提標改造項目	Hefei clean emission upgrading project for full-oxygen furnace	3,806,017.68		3,806,017.68			
合肥二期太陽能裝備用光伏電池封裝材料項目	Hefei project of photovoltaic cell packaging material for solar equipment – Phase II	2,463,066.16		2,463,066.16			
漳州一期超白太陽能玻璃生產線冷修改造項目	Phase I cold repair and renovation project of ultra-white solar glass production line in Zhangzhou	2,041,771.29		2,041,771.29	2,041,771.29		2,041,771.29
桐城太陽能裝備用光伏電池封裝材料一期項目	Phase I project of photovoltaic cell packaging materials for solar energy equipment in Tongcheng	1,555,649.52		1,555,649.52	1,555,649.52		1,555,649.52
北方玻璃太陽能裝備用光伏電池封裝材料二期項目	Phase II project of photovoltaic cell packaging materials for solar energy equipment of North Glass	1,091,250.87		1,091,250.87	740,886.58		740,886.58
合肥一期一年產3,600萬㎡全氧燃燒太陽能電池蓋板材料深加工項目	Hefei further processed project of solar cell cover plates material with annual production of 36 million m ² of full-oxygen combustion – Phase I	837,450.68		837,450.68	2,814,159.29		2,814,159.29
股份創新中心項目	Share innovation center project	638,667.74		638,667.74	544,608.33		544,608.33
桐城6x1,200t/d太陽能裝備用光伏電池封裝材料項目	Project of 6x1,200t/d photovoltaic cell packaging materials for solar energy equipment of Tongcheng	322,935.09		322,935.09	290,640.63		290,640.63
漳州9MW餘熱發電項目	9MW residual heat power generation project in Zhangzhou	232,139.58		232,139.58	168,932.03		168,932.03
宜興太陽能裝備用光伏電池封裝材料一期項目	Phase I project of photovoltaic cell packaging materials for solar energy equipment of Yixing				670,593,494.19		670,593,494.19
北方玻璃500T冷修項目	500T cold repair project in North Glass				12,056,682.63	4,915,966.06	7,140,716.57
漳州二期玻璃鋼化五線、七線機器人大修	Phase II overhaul of glass tempering 5-line and 7-line robots in Zhangzhou				2,961,060.90		2,961,060.90
其他項目	Other projects	6,077,139.96		6,077,139.96	5,127,441.19		5,127,441.19
合計	Total	2,535,864,974.84		2,535,864,974.84	1,777,545,486.15	4,915,966.06	1,772,629,520.09

七、 合併財務報表項目註釋(續)

11. 在建工程(續)

在建工程(續)

(2) 重要在建工程項目本期變動情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

11. Construction in progress (Continued)

Construction in progress (Continued)

(2) Change in the important engineering projects in construction for the current period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	Project name	預算數	期初餘額	本期 增加金額	本期轉入 固定資產金額	本期其他 減少金額	期末餘額	工程累計投入 佔預算比例	工程進度	利息資本化 累計金額	其中：本期利息 資本化金額	本期利息 資本化率	資金來源
		Budget	Opening Balance	Increase for the current period	Fixed assets amount transferred for the current period	Other decreased amount for the current period	Closing Balance	Ratio accounted by accumulated contribution towards engineering with respect to the budget (%)	Progress of engineering	Amount of accumulated capitalized interest	Including: the amount of capitalized interest for the current period	Interest capitalized rate for the current period (%)	Source of funds
洛陽太陽能光伏電池封裝 材料項目	Luoyang solar photovoltaic cell packaging materials project	2,294,160,000.00	597,377,154.68	583,533,202.90			1,180,910,357.58	51.56	60.00	8,238,262.73	7,910,177.53	2.54	自籌資金、金融 機構貸款 Self-raised funds, loans from financial institutions
秦皇島北方玻璃有限公司 太陽能光伏電池封裝 材料項目	Solar photovoltaic cell packaging material project of Qinhuangdao North Glass Co., Ltd.	1,184,510,000.00	288,817,422.78	318,316,801.51			607,134,224.29	56.96	62.00	3,707,120.53	3,302,011.75	2.62	自籌資金、金融 機構貸款 Self-raised funds, loans from financial institutions
桐城320Wd太陽能光伏電 池蓋板材料生產線技 術改造升級項目	320Wd solar photovoltaic cell cover plates material production line technology upgrading project in Tongcheng	735,210,000.00	2,263,954.40	145,652,743.37			147,916,697.77	0.60	0.300				自籌資金、金融 機構貸款 Self-raised funds, loans from financial institutions
漳州光伏電池用封裝材料 項目	Project of photovoltaic cell packaging materials in Zhangzhou	1,198,600,000.00	27,637,911.93	560,111.57			28,198,023.50	2.35	2.00				自籌資金、金融 機構貸款 Self-raised funds, loans from financial institutions

七、 合併財務報表項目註釋(續)

11. 在建工程(續)

在建工程(續)

(2) 重要在建工程項目本期變動情況
(續)

項目名稱	Project name	預算數	期初餘額	本期	本期轉入	本期其他	工程累計投入	工程進度	利息資本化	其中：本期利息	本期利息	資金來源
				增加金額	固定資產金額	減少金額	佔預算比例		累計金額	資本化金額	資本化率	
				Ratio accounted								
				Fixed assets		Other	by accumulated		Amount of	Including:	Interest	
				amount	transferred for	decreased	contribution towards		accumulated	the amount	capitalized	
				the current	the current	amount for the	engineering with		capitalized	of capitalized	rate for the	
			Opening	the current	the current	current period	respect to the	Progress of	interest	interest for the	current	
		Budget	Balance	period	period	Balance	budget	engineering	interest	current period	period	Source of funds
							(%)				(%)	
自貢太陽能裝備用光伏電池封裝材料二期項目	Phase II project of photovoltaic cell packaging materials for solar energy equipment of Zigong	2,220,380,000.00	2,358,218.09	2,460,886.91			4,819,105.00	0.22				自籌資金、金融機構貸款
												Self-raised funds, loans from financial institutions
北方玻璃太陽能裝備用光伏電池封裝材料二期項目	Phase II project of photovoltaic cell packaging materials for solar energy equipment of North Glass	2,395,380,000.00	740,886.58	350,364.29			1,091,250.87	0.05				自籌資金、金融機構貸款
												Self-raised funds, loans from financial institutions
宜興太陽能裝備用光伏電池封裝材料一期項目	Phase I project of photovoltaic cell packaging materials for solar energy equipment of Yixing	797,340,000.00	670,593,494.19	56,792,866.75	727,386,360.94		116.71	100	14,688,420.75	4,824,703.80	2.84	自籌資金、金融機構貸款
												Self-raised funds, loans from financial institutions
合計	Total		1,589,789,042.65	1,107,666,977.30	727,386,360.94		1,970,069,659.01	/	/	26,633,804.01	16,036,893.08	/

VII. Notes to Items of the Consolidated Financial Statements (Continued)

11. Construction in progress (Continued)

Construction in progress (Continued)

(2) Change in the important engineering projects in construction for the current period (Continued)

七. 合併財務報表項目註釋(續)

11. 在建工程(續)

在建工程(續)

(3) 本期計提在建工程減值準備情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

11. Construction in progress (Continued)

Construction in progress (Continued)

(3) Provision for impairment of construction in progress for the period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the period	本期減少 Decrease for the period	期末餘額 Closing balance	計提原因 Reason for provision
北方玻璃500T冷修 項目	North Glass 500T cold repair project	4,915,966.06	0.00	4,915,966.06	0.00	
合計	Total	4,915,966.06	0.00	4,915,966.06	0.00	/

七. 合併財務報表項目註釋(續)

12. 使用權資產

(1) 使用權資產情況

VII. Notes to Items of the Consolidated Financial Statements (Continued)

12. Right-of-use assets

(1) Right-of-use assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	房屋及建築物 Buildings and structures	機器設備 Machinery and equipment	合計 Total
一. 賬面原值	I. Original book value:			
1. 期初餘額	1. Opening balance	12,910,111.79	6,091,609.25	19,001,721.04
2. 本期增加金額	2. Increase for the period			
3. 本期減少金額	3. Decrease for the period			
4. 期末餘額	4. Closing balance	12,910,111.79	6,091,609.25	19,001,721.04
二. 累計折舊	II. Accumulated depreciation			
1. 期初餘額	1. Opening balance	8,392,279.54	913,741.41	9,306,020.95
2. 本期增加金額	2. Increase for the period	1,286,769.06	365,496.54	1,652,265.60
(1) 計提	(1) Provision	1,286,769.06	365,496.54	1,652,265.60
3. 本期減少金額	3. Decrease for the period			
(1) 處置	(1) Disposal			
4. 期末餘額	4. Closing balance	9,679,048.60	1,279,237.95	10,958,286.55
三. 減值準備	III. Provision for impairment			
1. 期初餘額	1. Opening balance			
2. 本期增加金額	2. Increase for the period			
(1) 計提	(1) Provision			
3. 本期減少金額	3. Decrease for the period			
(1) 處置	(1) Disposal			
4. 期末餘額	4. Closing balance			
四. 賬面價值	IV. Book value			
1. 期末賬面價值	1. Book value at the end of the period	3,231,063.19	4,812,371.30	8,043,434.49
2. 期初賬面價值	2. Book value at the beginning of the period	4,517,832.25	5,177,867.84	9,695,700.09

七、 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

13. 無形資產

13. Intangible Assets

(1) 無形資產情況

(1) Intangible assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	土地使用權 Land use rights	專利權 Patent right	非專利技術 Non-patent technology	軟件使用權 Software license	合計 Total
一、賬面原值	I. Original book value					
1. 期初餘額	1. Opening balance	743,792,032.59	3,122,749.18	114,895,951.36	8,342,112.50	870,152,845.63
2. 本期增加金額	2. Increase for the current period				8,169.15	8,169.15
(1) 購置	(1) Purchase				8,169.15	8,169.15
(2) 內部研發	(2) Internal research and development					
(3) 企業合併增加	(3) Increase from business combination					
3. 本期減少金額	3. Decrease for the current period					
(1) 處置	(1) Disposal					
4. 期末餘額	4. Closing balance	743,792,032.59	3,122,749.18	114,895,951.36	8,350,281.65	870,161,014.78
二、累計攤銷	II. Accumulated amortization					
1. 期初餘額	1. Opening balance	85,128,120.52	577,198.65	36,692,557.24	2,639,920.70	125,037,797.11
2. 本期增加金額	2. Increase for the current period	8,083,885.44	156,137.46	5,127,816.42	410,689.86	13,778,529.18
(1) 計提	(1) Provision	8,083,885.44	156,137.46	5,127,816.42	410,689.86	13,778,529.18
3. 本期減少金額	3. Decrease for the current period					
(1) 處置	(1) Disposal					
4. 期末餘額	4. Closing balance	93,212,005.96	733,336.11	41,820,373.66	3,050,610.56	138,816,326.29
三、減值準備	III. Provision for impairment					
1. 期初餘額	1. Opening balance					
2. 本期增加金額	2. Increase for the current period					
(1) 計提	(1) Provision					
3. 本期減少金額	3. Decrease for the current period					
(1) 處置	(1) Disposal					
4. 期末餘額	4. Closing balance					
四、賬面價值	IV. Book value					
1. 期末賬面價值	1. Book value at the end of the period	650,580,026.63	2,389,413.07	73,075,577.70	5,299,671.09	731,344,688.49
2. 期初賬面價值	2. Book value at the beginning of the period	658,663,912.07	2,545,550.53	78,203,394.12	5,702,191.80	745,115,048.52

本期末通過公司內部研發形成的無形資產佔無形資產餘額的比例0%。

Intangible assets from internal research and development of the Company accounted for 0% of the balance of intangible assets at the end of the period.

(2) 未辦妥產權證書的土地使用權情況

(2) Land use rights with pending certificates of title

本公司的無形資產中位於洛陽市開發區原值為9,415,764.88元的土地使用權因歷史遺留原因不易辦理土地使用證。

The Company had difficulty in obtaining the certificate of title of the Company's intangible assets in Luoyang Development Zone with original values of RMB9,415,764.88 due to historical reasons.

七. 合併財務報表項目註釋(續)

14. 商譽

(1) 商譽賬面原值

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB			
被投資單位名稱 或形成商譽的事項	Name of investee or event generating goodwill	期初餘額 Opening balance	本期增加 Additions during the period 企業合併形成的 Formed by business combination	本期減少 Deductions during the period 處置 Disposal	期末餘額 Closing balance
漳州新能源	Zhangzhou New Energy	17,583,473.33			17,583,473.33
合計	Total	17,583,473.33			17,583,473.33

(2) 商譽減值準備

本公司採用預計未來現金流現值的方法計算資產組的可收回金額。管理層根據減值測試的結果，本期期末商譽未發生減值(上期期末未發生減值)。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

14. Goodwill

(1) The original carrying value of goodwill

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB			
被投資單位名稱 或形成商譽的事項	Name of investee or event generating goodwill	期初餘額 Opening balance	本期增加 Additions during the period 企業合併形成的 Formed by business combination	本期減少 Deductions during the period 處置 Disposal	期末餘額 Closing balance
漳州新能源	Zhangzhou New Energy	17,583,473.33			17,583,473.33
合計	Total	17,583,473.33			17,583,473.33

(2) Provision for goodwill impairment

The Company uses the present value of estimated future cash flows to calculate the recoverable amount of the asset group. Based on the results of impairment testing performed by the management, goodwill was not impaired at the end of the period (no impairment occurred at the end of the previous period).

七. 合併財務報表項目註釋(續)

15. 遞延所得稅資產／遞延所得稅負債

(1) 未經抵銷的遞延所得稅資產

VII. Notes to Items of the Consolidated Financial Statements (Continued)

15. Deferred income tax assets/Deferred income tax liabilities

(1) Deferred income tax assets not being offset

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額		期初餘額	
		可抵扣 暫時性差異 Deductible temporary differences	遞延 所得稅資產 Deferred income tax assets	可抵扣 暫時性差異 Deductible temporary differences	遞延 所得稅資產 Deferred income tax assets
資產減值準備	Provision for impairment of assets	77,049,075.06	11,557,361.26	52,882,345.07	7,932,351.76
內部交易未實現利潤	Unrealised profits from internal transactions				
可抵扣虧損	Deductible losses	133,239,904.89	20,175,265.00		
遞延收益	Deferred income	51,007,517.24	7,651,127.60	53,539,626.60	8,030,943.99
租賃負債	Lease liabilities	2,792,592.41	418,888.86	4,141,481.56	621,222.23
合計	Total	264,089,089.60	39,802,642.72	110,563,453.23	16,584,517.98

七. 合併財務報表項目註釋(續)

15. 遞延所得稅資產／遞延所得稅負債(續)

(2) 未經抵銷的遞延所得稅負債

VII. Notes to Items of the Consolidated Financial Statements (Continued)

15. Deferred income tax assets/Deferred income tax liabilities (Continued)

(2) Deferred income tax liabilities not being offset

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額		期初餘額	
		應納稅 暫時性差異 Taxable temporary differences	遞延 所得稅負債 Deferred income tax liabilities	應納稅 暫時性差異 Taxable temporary differences	遞延 所得稅負債 Deferred income tax liabilities
非同一控制企業合併資產評估增值	Asset valuation increment from business combinations involving entities not under common control	142,938,181.62	34,512,273.78	148,621,693.70	35,883,972.92
其他債權投資公允價值變動	Changes in fair value of other debt investments				
其他權益工具投資公允價值變動	Changes in fair value of investments in other equity instruments				
固定資產一次性稅前扣除	One-off deduction of fixed assets before tax	9,116,965.70	1,367,544.86	9,479,229.27	1,421,884.39
使用權資產	Right-of-use assets	2,792,592.41	418,888.86	4,141,481.56	621,222.23
合計	Total	154,847,739.73	36,298,707.50	162,242,404.53	37,927,079.54

(3) 以抵銷後淨額列示的遞延所得稅資產或負債

(3) Deferred income tax assets and deferred income tax liabilities presented on a net basis after offsetting

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	遞延所得稅 資產和負債 期末互抵金額 Closing amount of offsetting between deferred income tax assets and liabilities	抵銷後遞延 所得稅資產或 負債期末餘額 The closing balance of deferred income tax assets or liabilities after offsetting	遞延所得稅 資產和負債 期初互抵金額 Opening amount of offsetting between deferred income tax assets and liabilities	抵銷後遞延 所得稅資產或 負債期初餘額 The opening balance of deferred income tax assets or liabilities after offsetting
遞延所得稅資產	Deferred income tax assets	418,888.86	39,383,753.86	621,222.23	15,963,295.75
遞延所得稅負債	Deferred income tax liabilities	418,888.86	35,879,818.64	621,222.23	37,305,857.31

七. 合併財務報表項目註釋(續)

15. 遞延所得稅資產／遞延所得稅負債(續)

(4) 未確認遞延所得稅資產明細

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
可抵扣暫時性差異	Deductible temporary differences	109,408,890.91	115,417,137.62
可抵扣虧損	Deductible losses	394,374,145.32	217,066,170.89
合計	Total	503,783,036.23	332,483,308.51

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(5) 未確認遞延所得稅資產的可抵扣虧損將於以下年度到期

(5) Deductible losses not yet recognised as deferred income tax assets will expire in the following years indicated

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

年份	Year	期末金額 Amount at the end of the period	期初金額 Amount at the beginning of the period	備註 Note
2024年	2024		59,624,964.91	
2025年	2025			
2026年	2026	55,566,786.76	55,669,772.62	
2027年	2027	265,841,686.85	96,786,465.32	
2028年	2028	19,099,478.27	4,984,968.04	
2029年	2029	53,866,193.44		
合計	Total	394,374,145.32	217,066,170.89	/

七. 合併財務報表項目註釋(續)

16. 其他非流動資產

VII. Notes to Items of the Consolidated Financial Statements (Continued)

16. Other non-current assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額			期初餘額		
		賬面餘額	減值準備	賬面價值	賬面餘額	減值準備	賬面價值
		Book balance	Provision for impairment	Book value	Book balance	Provision for impairment	Book value
合同取得成本	Costs of obtaining a contract						
合同履約成本	Costs to fulfil a contract						
應收退貨成本	Return cost receivable						
合同資產	Contract assets						
預付長期資產購置款	Prepayment for acquisition of long-term asset	35,145,090.03		35,145,090.03	590,128,892.55		590,128,892.55
合計	Total	35,145,090.03		35,145,090.03	590,128,892.55		590,128,892.55

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

17. 所有權或使用權受限資產

17. Assets with restricted ownership or right of use

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	賬面餘額 Book balance	期末 Closing 賬面價值 Book value	受限類型 Restriction type	受限情況 Restriction	賬面餘額 Book balance	期初 Opening 賬面價值 Book value	受限類型 Restriction type	受限情況 Restriction
貨幣資金	Monetary funds	3,181,349.45	3,181,349.45	其他 Other	保證金利息、 房屋維修基金 Interest on security deposit and maintenance funds of building	44,305,692.00	44,305,692.00	其他 Other	銀行承兌匯票保證 金、信用證保證 金、房屋維修基 金、特定工程項目 款 Security deposit for the bank acceptance, L/C guarantee deposit, maintenance funds of building and payment for specific project
應收票據	Notes receivable	5,000,000.00	5,000,000.00	質押 Pledge	質押 Pledge	10,000,000.00	10,000,000.00	質押 Pledge	質押 Pledge
存貨	Deposit								
其中：數據資源	Of which: data resources								
固定資產	Fixed assets	625,878,098.15	530,127,197.03	抵押 Mortgage	抵押 Mortgage	625,878,098.15	547,539,188.58	抵押 Mortgage	抵押 Mortgage
無形資產	Intangible assets	225,554,490.95	211,856,292.92	抵押 Mortgage	抵押 Mortgage	114,293,381.67	108,970,089.42	抵押 Mortgage	抵押 Mortgage
其中：數據資源	Of which: data resources								
應收款項融資	Accounts receivable financing	163,651,334.06	163,651,334.06	質押 Pledge	質押 Pledge				
合計	Total	1,023,265,272.61	913,816,173.46	/	/	794,477,171.82	710,814,970.00	/	/

七. 合併財務報表項目註釋(續)

18. 短期借款

(1) 短期借款分類

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
質押借款	Pledged loan		
抵押借款	Mortgage loan		
保證借款	Guaranty loan		
信用借款	Credit loan	798,490,000.00	721,396,339.61
應付利息	Interest payable	495,304.64	368,921.26
已貼現未終止確認的票據	Notes discounted but not derecognised	159,531,405.15	38,890,986.12
合計	Total	958,516,709.79	760,656,246.99

短期借款分類的說明：

截至2024年6月30日，短期借款的年利率為2.295%–3.0%。

Explanation of the classification of short-term loans:

As of 30 June 2024, annual interest rate of short-term loans was 2.295%–3.0%.

19. 應付票據

19. Notes payable

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

種類	Category	期末餘額 Closing balance	期初餘額 Opening balance
商業承兌匯票	Commercial acceptances	81,141,327.00	111,265,210.00
銀行承兌匯票	Bank acceptances	640,364,211.47	375,621,527.12
合計	Total	721,505,538.47	486,886,737.12

VII. Notes to Items of the Consolidated Financial Statements (Continued)

18. Short-term loans

(1) Classification of short-term loans

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

20. 應付賬款

(1) 應付賬款列示

應付賬款按其入賬日期的賬齡分析如下：

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
1年以內(含1年)	Within 1 year (including 1 year)	1,369,440,577.04	1,327,096,444.34
1-2年(含2年)	1-2 years (including 2 years)	228,016,841.48	192,843,850.10
2-3年(含3年)	2-3 years (including 3 years)	11,445,426.12	3,023,473.65
3年以上	More than 3 years	13,138,947.32	12,206,868.47
合計	Total	1,622,041,791.96	1,535,170,636.56

(2) 賬齡超過1年或逾期的重要應付賬款

項目	Item	期末餘額 Closing balance	未償還或結轉的原因 Reason for outstanding or carrying forward
中國建材國際工程集團有限公司	China Triumph International Engineering Co., Ltd.	26,154,178.76	未到結算期 Has not reached the settlement period
合計	Total	26,154,178.76	/

VII. Notes to Items of the Consolidated Financial Statements (Continued)

20. Accounts payable

(1) Accounts payable is shown as follows

Ageing analysis of accounts payable by date of entry was as follows:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(2) Significant accounts payable aged over 1 year or overdue

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB



七. 合併財務報表項目註釋(續)

21. 預收款項

(1) 預收賬款項列示

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
預收租金	Rental received in advance		20,377.36
合計	Total		20,377.36

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

VII. Notes to Items of the Consolidated Financial Statements (Continued)

21. Payments received in advance

(1) Payments received in advance is shown as follows

22. 合同負債

(1) 合同負債情況

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
預收貨款	Payment for goods in advance	8,173,569.40	8,352,702.13
合計	Total	8,173,569.40	8,352,702.13

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

22. Contract liabilities

(1) Contract liabilities

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

23. 應付職工薪酬

23. Employee compensation payable

(1) 應付職工薪酬列示

(1) Employee compensation payable is shown as follows

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the period	本期減少 Decrease for the period	期末餘額 Closing balance
一. 短期薪酬	I. Short-term remuneration	83,610,995.46	183,402,396.65	243,473,544.35	23,539,847.76
二. 離職後福利—設定提存計劃	II. After-service welfare – defined provision plan	732,292.69	12,691,771.75	12,982,858.07	441,206.37
三. 辭退福利	III. Termination benefits		575,548.06	575,548.06	
四. 一年內到期的其他福利	IV. Other benefits due within one year				
合計	Total	84,343,288.15	196,669,716.46	257,031,950.48	23,981,054.13

(2) 短期薪酬列示

(2) Short-term remuneration is shown as follows

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the period	本期減少 Decrease for the period	期末餘額 Closing balance
一. 工資、獎金、津貼和補貼	I. Salary, bonus, allowance and subsidy	78,809,787.41	136,353,641.67	198,091,903.38	17,071,525.70
二. 職工福利費	II. Staff's welfare		8,791,870.19	8,791,870.19	
三. 社會保險費	III. Social insurance premium	336,206.87	7,209,227.46	7,296,755.55	248,678.78
其中：醫療保險費	Including: Medical insurance	248,941.23	6,275,875.65	6,332,289.29	192,527.59
工傷保險費	Labour injury insurance	55,863.64	743,497.77	764,600.87	34,760.54
生育保險費	Maternity insurance	31,402.00	189,854.04	199,865.39	21,390.65
四. 住房公積金	IV. Housing provident fund	451,283.60	7,040,661.76	7,035,407.36	456,538.00
五. 工會經費和職工教育經費	V. Labour union expenses and employee education expenses	2,030,717.58	3,474,793.7	2,367,165.41	3,138,345.87
六. 短期帶薪缺勤	VI. Short-period paid leave				
七. 短期利潤分享計劃	VII. Short-term profit sharing plan				
八. 勞務費	VIII. Labor expenses	1,983,000.00	20,532,201.87	19,890,442.46	2,624,759.41
合計	Total	83,610,995.46	183,402,396.65	243,473,544.35	23,539,847.76

七. 合併財務報表項目註釋(續)

23. 應付職工薪酬(續)

(3) 設定提存計劃列示

VII. Notes to Items of the Consolidated Financial Statements (Continued)

23. Employee compensation payable (Continued)

(3) Defined provision plan is shown as follows

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the period	本期減少 Decrease for the period	期末餘額 Closing balance
離職後福利	Post-employment benefits	732,292.69	12,691,771.75	12,982,858.07	441,206.37
其中：	Including:				
1. 基本養老保險	1. Basic pension insurance	710,070.31	12,267,857.95	12,550,091.78	427,836.48
2. 失業保險費	2. Unemployment insurance	22,222.38	423,913.80	432,766.29	13,369.89
3. 企業年金繳費	3. Enterprise annuity				
合計	Total	732,292.69	12,691,771.75	12,982,858.07	441,206.37

24. 應交稅費

24. Taxes payable

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
增值稅	Value-added tax	9,437,004.13	9,611,774.11
消費稅	Consumption tax		
營業稅	Business tax		
企業所得稅	Enterprise income tax	5,413,049.21	26,915,631.43
個人所得稅	Individual income tax	539,926.85	130,725.28
城市維護建設稅	Urban maintenance and construction tax	26,063.58	59,828.06
房產稅	Property tax	4,114,041.84	3,869,795.97
土地使用稅	Land-use tax	1,948,265.03	1,948,272.85
環保稅	Environmental protection tax	174,696.83	635,962.60
教育費附加	Education surcharges	18,816.81	48,851.36
其他稅費	Other tax and charges	1,459,940.38	1,996,972.92
合計	Total	23,131,804.66	45,217,814.58

七. 合併財務報表項目註釋(續)

25. 其他應付款

(1) 項目列示

單位：元 幣種：人民幣 Unit: Yuan Currency: RMB			
項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
其他應付款	Other payables	171,867,026.24	173,708,687.56
合計	Total	171,867,026.24	173,708,687.56

其他應付款

(1) 按款項性質列示其他應付款

VII. Notes to Items of the Consolidated Financial Statements (Continued)

25. Other payables

(1) Presentation by category

單位：元 幣種：人民幣 Unit: Yuan Currency: RMB			
項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
其他應付款	Other payables	171,867,026.24	173,708,687.56
合計	Total	171,867,026.24	173,708,687.56

Other payables

(1) Other payables by nature of amounts are shown as follows

單位：元 幣種：人民幣 Unit: Yuan Currency: RMB			
項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
公告及中介費	Announcement and intermediary fee	1,609,417.21	2,821,048.29
保證金及押金	Security deposit and deposit	10,565,563.80	9,117,494.38
往來款	Current accounts	159,692,045.23	161,770,144.89
合計	Total	171,867,026.24	173,708,687.56

(2) 賬齡超過1年或逾期的重要其他應付款

(2) Other major payables aged over one year or overdue

單位：元 幣種：人民幣 Unit: Yuan Currency: RMB			
項目	Item	期末餘額 Closing balance	未償還或結轉的原因 Reason for outstanding or carrying forward
中國洛陽浮法玻璃集團有限責任公司	China Luoyang Float Glass (Group) Company Limited*	130,000,000.00	未到結算期 Has not reached the settlement period
合計	Total	130,000,000.00	/

七. 合併財務報表項目註釋(續)

26. 1年內到期的非流動負債

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
1年內到期的長期借款	Long-term loans due within one year	875,561,292.17	449,921,900.80
1年內到期的租賃負債	Lease liabilities due within one year	3,629,638.12	3,546,985.55
合計	Total	879,190,930.29	453,468,886.35

VII. Notes to Items of the Consolidated Financial Statements (Continued)

26. Non-current liabilities due within one year

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

27. 其他流動負債

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
待轉銷項稅額	Ending balance of output VAT	868,188.39	1,036,792.57
已背書未終止確認的應收票據	Endorsed untermiated recognised notes receivable	279,504,803.36	605,751,190.00
合計	Total	280,372,991.75	606,787,982.57

27. Other current liabilities

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

28. 長期借款

(1) 長期借款分類

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
質押借款	Pledged loan		
抵押借款	Mortgage loan	640,200,000.00	728,200,000.00
保證借款	Guaranty loan		
信用借款	Credit loan	3,230,886,158.48	2,842,452,703.15
應付利息	Interests payable	3,031,500.48	3,192,811.46
減：一年內到期的長期借款	Less: Long-term loans due within one year	875,561,292.17	449,921,900.80
合計	Total	2,998,556,366.79	3,123,923,613.81

28. Long-term loans

(1) Category of long-term loans

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

28. 長期借款(續)

(1) 長期借款分類(續)

長期借款分類的說明：

本公司之附屬公司自貢新能源於2022年5月16日將房屋(包括附帶的宗地)、機器設備抵押給交通銀行股份有限公司自貢分行用於取得抵押借款，抵押資產的評估價值為39,594.09萬元，抵押資產的所有權仍歸屬於自貢新能源且可以正常使用，抵押期限為2022年5月16日至2025年5月15日。自貢新能源於2022年5月31日取得借款100,000,000.00元，2022年7月19日取得借款100,000,000.00元。截至2024年6月30日，房屋(包括附帶的宗地)、機器設備的賬面原值為675,615,354.82元，累計折舊為98,236,820.99元，賬面價值為577,378,533.83元，該項長期借款餘額125,103,320.81元，其中一年內到期的長期借款為91,203,320.81元。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

28. Long-term loans (Continued)

(1) Category of long-term loans (Continued)

Notes to the category of long-term loans:

Zigong New Energy, a subsidiary of the Company, pledged the premises (including attached parcels of land), machinery and equipment to Bank of Communications Co., Ltd. Zigong Branch for obtaining mortgage loan on 16 May 2022, with the appraised value of the mortgaged assets of RMB395,940,900 for a term from 16 May 2022 to 15 May 2025. Zigong New Energy obtained a loan of RMB100,000,000.00 on 31 May 2022 and a loan of RMB100,000,000.00 on 19 July 2022. The ownership of the mortgaged assets still belongs to Zigong New Energy and can be used normally. As of 30 June 2024, the original carrying value of premises (including attached parcels of land), machinery and equipment was RMB675,615,354.82 with an accumulated depreciation of RMB98,236,820.99 and a book value of RMB577,378,533.83. The balance of the long-term loan was RMB125,103,320.81, of which the long-term loan due within one year was RMB91,203,320.81.

七. 合併財務報表項目註釋(續)

28. 長期借款(續)

(1) 長期借款分類(續)

長期借款分類的說明：(續)

本公司之附屬公司宜興新能源為建設「太陽能裝備用光伏電池封裝材料一期」項目，與貸款行江蘇銀行股份有限公司無錫分行、交通銀行股份有限公司無錫分行、代理行江蘇銀行股份有限公司宜興支行共同簽署編號為JK023323000705的《「太陽能裝備用光伏電池封裝材料一期」銀團貸款協議》(以下簡稱「銀團貸款協議」)，取得7.5億元的借款額度，項目預算79,734.00萬元。2023年3月30日，宜興新能源與江蘇銀行股份有限公司宜興支行簽署《財產抵押合同》，將編號為「蘇2022宜興不動產權第0007007號」面積268,202㎡的土地使用權抵押，土地使用權的評估價值為7,724.00萬元，抵押資產的所有權仍歸屬於宜興新能源，抵押期限為2023年3月30日至2030年3月16日。依據《銀團貸款協議》宜興新能源應在項目建成後形成的房產、設備符合抵押條件後的二十個營業日內進行抵押。該項目於2024年4月達到預定可使用狀態轉為固定資產，產權證等必要的證明文件正在辦理尚未辦妥，截止2024年6月30日尚未辦理抵押手續。宜興新能源於2023年3月30日取得借款167,000,000.00元，2023年4月19日取得借款83,500,000.00元，2023年6月30日取得借款33,300,000.00元，2023年7月3日取得借款66,600,000.00元，2023年9月27日取得借款33,300,000.00元，2023年10月7日取得借款66,600,000.00元，2023年12月11日取得借款66,600,000.00元，2023年12月19日取得借款33,300,000.00元。截至2024年6月30日，土地使用權的賬面原值為79,606,125.00元，累計攤銷為3,980,306.14元，賬面價值為75,625,818.86元；該項長期借款餘額為550,750,200.00元，其中一年內到期的長期借款為88,582,200.00元。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

28. Long-term loans (Continued)

(1) Category of long-term loans (Continued)

Notes to the category of long-term loans: (Continued)

Yixing New Energy, a subsidiary of the Company, for the purpose of constructing the project of "Phase I Project of Photovoltaic Cell Packaging Materials for Solar Energy Equipment", entered into the "Phase I of Photovoltaic Cell Packaging Materials for Solar Energy Equipment" Syndicated Loan Agreement under the serial number of JK023323000705 ("Syndicated Loan Agreement") with the lending bank, Wuxi Branch of Bank of Jiangsu Co. Ltd., Wuxi Branch of Bank of Communications Co. Ltd. and the agent bank, Yixing Sub-branch of Bank of Jiangsu Co. Ltd., obtaining a borrowing amount of RMB750 million, with a project budget of RMB797.3400 million. On 30 March 2023, Yixing New Energy signed the Property Mortgage Contract with Yixing Sub-branch of Jiangsu Bank Co., Ltd. and mortgaged the land use right with an area of 268,202 square meters under the serial number of "Su 2022 Yixing Immovable Property Right No. 0007007", an appraised value of the land use right of RMB77.2400 million and the ownership of the mortgaged assets to be vested in Yixing New Energy, and the mortgage term is from 30 March 2023 to 16 March 2030. Pursuant to the Syndicated Loan Agreement, Yixing New Energy shall mortgage the property and equipment formed upon the completion of the project within 20 business days following the completion of the project to meet the mortgage conditions. The project reached its intended useable condition in April 2024 and was converted to a fixed asset. The necessary supporting documents, such as property rights certificates, are in the process of being completed and have not yet been completed, and as of 30 June 2024, no mortgage has yet been filed. Yixing New Energy obtained a loan of RMB167,000,000.00 on 30 March 2023, RMB83,500,000.00 on 19 April 2023, RMB33,300,000.00 on 30 June 2023, RMB66,600,000.00 on 3 July 2023, RMB33,300,000.00 on 27 September 2023, RMB66,600,000.00 on 7 October 2023, RMB66,600,000.00 on 11 December 2023 and RMB33,300,000.00 on 19 December 2023, respectively. As of 30 June 2024, the original book value of the land use rights was RMB79,606,125.00 and the cumulative amortization was RMB3,980,306.14, with a book value of RMB75,625,818.86; the balance of the long-term borrowing was RMB550,750,200.00, of which the long-term borrowing due within one year was RMB88,582,200.00.

七. 合併財務報表項目註釋(續)

28. 長期借款(續)

(1) 長期借款分類(續)

一年以上長期借款償還期限

償還期限	Repayment period	期末餘額 Closing balance	期初餘額 Balance at the end of last year
1至2年	1 to 2 years	773,694,353.48	925,944,989.34
2至5年	2 to 5 years	1,441,750,544.23	1,290,687,775.32
5年以上	Over 5 years	783,111,469.08	907,290,849.15
合計	Total	2,998,556,366.79	3,123,923,613.81

29. 租賃負債

29. Lease liabilities

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
租賃付款額	Lease payment	8,344,838.70	10,296,047.96
減：未確認融資費用	Less: Unrecognized financing expenses	693,756.52	891,898.13
減：一年內到期的租賃負債	Less: Lease liabilities due within one year	3,629,638.12	3,546,985.55
合計	Total	4,021,444.06	5,857,164.28

其他說明：

2024年上半年計提的租賃負債利息費用金額為198,141.61元，計入財務費用－利息支出中。

Other explanation:

The amount of interest expense accrued for lease liabilities in the first half of 2024 was RMB198,141.61, which was included in finance expenses – interest expense.

七. 合併財務報表項目註釋(續)

30. 遞延收益

遞延收益情況

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the period	本期減少 Decrease for the period	期末餘額 Closing balance	形成原因 Reason of formation
政府補助	Government grants	52,752,295.00	350,000.00	2,959,054.20	50,143,240.80	與資產相關的政府補助 Asset-related government grants
合計	Total	52,752,295.00	350,000.00	2,959,054.20	50,143,240.80	/

31. 股本

31. Share capital

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	發行新股 New shares	本次變動增減(+、-) Changes in this period (+, -)		其他 Others	小計 Sub-total	期末餘額 Closing balance
				送股 Bonus shares	公積金轉股 Capital reserve transferred to shares			
股份總數	Total number of shares	645,674,963.00						645,674,963.00

32. 資本公積

32. Capital reserve

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the period	本期減少 Decrease for the period	期末餘額 Closing balance
資本溢價(股本溢價)	Capital premium (share capital premium)	3,538,238,816.69			3,538,238,816.69
其他資本公積	Other capital reserves	242,580,145.72			242,580,145.72
合計	Total	3,780,818,962.41			3,780,818,962.41

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

33. 盈餘公積

33. Surplus reserve

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期初餘額 Opening balance	本期增加 Increase for the period	本期減少 Decrease for the period	期末餘額 Closing balance
法定盈餘公積	Statutory surplus reserve	51,365,509.04			51,365,509.04
任意盈餘公積	Discretionary surplus reserve				
儲備基金	Reserve fund				
企業發展基金	Enterprise development fund				
其他	Other				
合計	Total	51,365,509.04			51,365,509.04

34. 未分配利潤

34. Undistributed profit

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期 Current period	上年度 Previous year
調整前上期末未分配利潤 (虧損以「-」號填列)	Undistributed profit at the end of the previous year before adjustment (loss is represented by "-")	149,292,032.10	-245,428,527.10
調整期初未分配利潤合計數	Total of adjustment of undistributed profit at the beginning of the period		
調整後期初未分配利潤 (虧損以「-」號填列)	Undistributed profit at the beginning of the period after adjustment (loss is represented by "-")	149,292,032.10	-245,428,527.10
加：本期歸屬於本公司所有者的 淨利潤(淨虧損以「-」號填列)	Add: Net profit attributable to owners of the Company during the period (net loss is represented by "-")	-54,781,826.93	394,720,559.20
減：提取法定盈餘公積	Less: Appropriation to statutory surplus reserve		
提取任意盈餘公積	Appropriation to discretionary surplus reserve		
提取一般風險準備	Appropriation to general risk reserves		
應付普通股股利	Dividends payable to ordinary shares		
轉作股本的普通股股利	Dividends of ordinary shares capitalised		
期末未分配利潤	Undistributed profit at the end of the period	94,510,205.17	149,292,032.10

七. 合併財務報表項目註釋(續)

35. 營業收入和營業成本

(1) 營業收入和營業成本情況

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB			
		本期發生額		上期發生額	
		Amount for current period		Amount for previous period	
項目	Item	收入 Income	成本 Cost	收入 Income	成本 Cost
主營業務	Principal operations	2,972,816,373.89	2,768,524,680.49	2,754,848,376.70	2,466,738,652.95
— 光伏玻璃	— Photovoltaic glass	2,954,116,003.29	2,750,759,707.89	2,643,523,297.53	2,347,733,470.96
— 其他功能玻璃	— Other functional glass	18,700,370.60	17,764,972.60	111,325,079.17	119,005,181.99
其他業務	Other operations	6,006,944.78	2,568,929.43	23,969,917.34	16,076,549.27
— 原材料、水電、 技術服務等	— Raw materials, water, electricity and technical service, etc.	6,006,944.78	2,568,929.43	23,969,917.34	16,076,549.27
合計	Total	2,978,823,318.67	2,771,093,609.92	2,778,818,294.04	2,482,815,202.22

(2) 履約義務的說明

本公司向客戶銷售玻璃產品通常相關銷售商品的合同中僅有交付商品一項履約義務，銷售產品的對價按照銷售合同中約定的固定價格或臨時定價安排確定。本公司在相關商品控制權轉移給客戶時確認收入。

同時，本公司根據交易對手的信用狀況相應採取預收或信用銷售的方式開展業務。

營業收入按收入確認時間劃分

VII. Notes to Items of the Consolidated Financial Statements (Continued)

35. Operating revenue and operating costs

(1) Operating revenue and operating costs

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB			
		本期發生額		上期發生額	
		Amount for current period		Amount for previous period	
項目	Item	收入 Income	成本 Cost	收入 Income	成本 Cost
主營業務	Principal operations	2,972,816,373.89	2,768,524,680.49	2,754,848,376.70	2,466,738,652.95
— 光伏玻璃	— Photovoltaic glass	2,954,116,003.29	2,750,759,707.89	2,643,523,297.53	2,347,733,470.96
— 其他功能玻璃	— Other functional glass	18,700,370.60	17,764,972.60	111,325,079.17	119,005,181.99
其他業務	Other operations	6,006,944.78	2,568,929.43	23,969,917.34	16,076,549.27
— 原材料、水電、 技術服務等	— Raw materials, water, electricity and technical service, etc.	6,006,944.78	2,568,929.43	23,969,917.34	16,076,549.27
合計	Total	2,978,823,318.67	2,771,093,609.92	2,778,818,294.04	2,482,815,202.22

(2) Description of performance obligations

Generally, there is only one performance obligation in the contracts of sales of goods related to sales of glass products to customers by the Company, and the consideration for sales of products is determined according to the fixed price agreed in the sales contract or temporary pricing arrangement. The Company recognises revenue when the control over related goods is transferred to customers.

In addition, the Company carries out businesses by adopting the methods of advance receipt or credit sales according to the credit status of the counterparties.

Operating revenue by time of revenue recognition

收入確認時間	Timing of revenue recognition	新能源玻璃 New energy glass	其他功能玻璃 Other functional glass	其他業務收入 Revenue from other operations
在某一時點確認	Recognised at a certain point of time	2,954,116,003.29	18,700,370.60	6,006,944.78

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

36. 税金及附加

36. Taxes and surcharges

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
消費稅	Consumption tax		
營業稅	Business tax		
城市維護建設稅	Urban maintenance and construction tax	182,298.97	950,745.01
教育費附加	Education surcharges	185,569.88	929,749.91
資源稅	Resources tax		
房產稅	Property tax	9,864,315.52	7,045,762.93
土地使用稅	Land-use tax	5,792,260.52	5,270,967.96
車船使用稅	Vehicle and vessel use tax		
印花稅	Stamp duty	2,427,108.93	2,802,385.30
其他	Others	2,347,222.08	3,207,513.71
合計	Total	20,798,775.90	20,207,124.82

37. 銷售費用

37. Selling expenses

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
職工薪酬	Staff remuneration	5,457,314.79	8,575,068.76
租賃費	Rental fee	2,880,970.04	
財產保險費	Property insurance premiums		270,416.00
辦公費	Office expenses	2,436,981.90	1,434,904.01
差旅費	Travel expenses	93,289.46	213,229.37
樣品及產品損耗	Sample and product depletion	117,959.20	787,314.39
折舊費	Depreciation expenses	10,008.32	501,161.04
其他銷售費用	Other selling expenses	618,118.40	352,908.02
合計	Total	11,614,642.11	12,135,001.59

七. 合併財務報表項目註釋(續)

38. 管理費用

VII. Notes to Items of the Consolidated Financial Statements (Continued)

38. Administration expenses

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
職工薪酬	Staff remuneration	38,323,849.69	41,531,494.26
固定資產折舊費	Depreciation of fixed assets	11,760,837.49	5,944,842.73
無形資產攤銷	Amortization of intangible asset	6,817,048.32	4,598,268.74
聘請中介機構	Intermediary engagement fees	4,078,964.22	3,529,154.27
辦公費	Office expenses	1,687,241.62	2,589,613.79
水電費	Utilities	665,922.68	792,706.70
修理費	Repairing fee	853,944.00	706,596.70
物業管理費	Property management fee	388,202.46	653,104.47
差旅費	Travel expenses	707,171.47	689,451.15
業務招待費	Business entertainment expenses	679,759.68	721,304.48
交通費	Transportation expenses	237,226.90	226,830.99
租賃費	Rental fee	80,506.26	918,040.69
其他費用	Other expenses	6,152,018.01	8,520,459.06
合計	Total	72,432,692.80	71,421,868.03

39. 研發費用

39. Research and development expenses

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
職工薪酬	Staff expense	24,065,108.57	23,907,303.09
材料費用	Material expense	81,571,725.23	65,180,246.34
折舊費用	Depreciation expense	4,981,803.48	16,950,862.88
其他費用	Other expenses	4,891,754.32	1,196,150.11
合計	Total	115,510,391.60	107,234,562.42

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

40. 財務費用

40. Financial expenses

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
利息支出	Interest expense	67,407,225.01	53,229,419.58
減：利息資本化	Less: Interest capitalization	16,328,548.74	9,714,673.21
利息收入	Interest income	1,871,439.23	3,469,341.86
匯兌損益	Exchange gains and losses		
(利益以“-”號填列)	(profit is represented by "-")	-1,906,086.40	-4,193,898.18
手續費及其他	Handling charges and other expenses	2,149,010.25	833,184.56
合計	Total	49,450,160.89	36,684,690.89

41. 其他收益

41. Other income

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

按性質分類	Classification by nature	本期發生額 Amount for current period	上期發生額 Amount for previous period
生產經營補助	Subsidy for production and operation	7,816,354.20	91,183,626.36
增值稅進項加計抵減	Additional deduction of value-added tax	14,206,221.75	
光伏發電補貼	Subsidy for photovoltaic power generation	2,591,863.30	2,357,345.23
穩崗補貼	Subsidy for stabilizing employment	263,773.80	229,567.98
研發、技改補助	R&D, technological renovation subsidy		15,194,812.00
個稅手續費返還	Refunds of individual income tax handling fees	86,804.78	108,691.16
其他	Others	411,535.93	545,952.14
合計	Total	25,376,553.76	109,619,994.87

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

42. 投資收益

42. Investment income

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
權益法核算的長期股權投資收益	Investment income from long-term equity investment accounted for by the equity method		
處置長期股權投資產生的投資收益	Investment income from disposal of long-term equity investment		
交易性金融資產在持有期間的投資收益	Investment income earned during the holding period of financial assets held for trading		
其他權益工具投資在持有期間取得的股利收入	Dividend income generated from other equity instrument investments during the holding period		
債權投資在持有期間取得的利息收入	Interest income from debt investment during the holding period		
其他債權投資在持有期間取得的利息收入	Interest income from other debt investment during the holding period		
處置交易性金融資產取得的投資收益	Investment income from disposal of held-for trading financial assets		
處置其他權益工具投資取得的投資收益	Investment income from disposal of investment in other equity instruments		
處置債權投資取得的投資收益	Investment income from disposal of debt investment		
處置其他債權投資取得的投資收益	Investment income from disposal of other debt investment		
債務重組收益	Gains on debt restructuring		
應收款項融資終止確認損失(損失以「-」號填列)	Loss from de-recognition of accounts receivable financing (loss is represented by "-")	-6,361,499.16	-5,875,368.23
處置債權投資取得的投資收益	Investment income from disposal of debt investment		11,999,572.64
合計	Total	-6,361,499.16	6,124,204.41

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

43. 信用減值損失

43. Impairment losses of credit

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
應收票據壞賬損失	Bad debt losses of notes receivable	1,589,673.48	479,764.54
應收賬款壞賬損失(損失以「-」號填列)	Bad debt losses of accounts receivable (loss is represented by "-")	-4,463,608.37	-966,152.85
其他應收款壞賬損失(損失以「-」號填列)	Bad debt losses of other receivables (loss is represented by "-")	-998,582.82	-971,232.35
債權投資減值損失	Impairment losses on debt investment		
其他債權投資減值損失	Impairment losses on other debt investment		
長期應收款壞賬損失	Bad debt losses of long-term receivable		
財務擔保相關減值損失	Impairment losses on financial guarantees		
合計(損失以「-」號填列)	Total (loss is represented by "-")	-3,872,517.71	-1,457,620.66

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

44. 資產減值損失

44. Impairment losses of assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
一. 合同資產減值損失	I. Impairment losses on contract assets		
二. 存貨跌價損失及合同履約成本減值損失(損失以「-」號填列)	II. Inventory impairment loss and impairment loss of contract performance costs (loss is represented by "-")	-26,055,957.69	3,858,670.80
三. 長期股權投資減值損失	III. Impairment loss of long-term equity investment		
四. 投資性房地產減值損失	IV. Impairment loss of investment properties		
五. 固定資產減值損失	V. Impairment loss of fixed assets		
六. 工程物資減值損失	VI. Impairment loss of construction materials		
七. 在建工程減值損失	VII. Impairment loss of construction in progress		
八. 生產性生物資產減值損失	VIII. Impairment loss on biological assets for production		
九. 油氣資產減值損失	IX. Impairment loss on oil and gas assets		
十. 無形資產減值損失	X. Impairment loss on intangible assets		
十一. 商譽減值損失	XI. Impairment loss on goodwill		
十二. 其他	XII. Others		
合計(損失以「-」號填列)	Total (loss is represented by "-")	-26,055,957.69	3,858,670.80

45. 資產處置收益

45. Gains on disposal of assets

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
固定資產處置利得(損失以「-」填列)	Gains on disposal of fixed assets (loss is represented by "-")	3,610,531.77	-5,138.72
在建工程處置利得(損失以「-」填列)	Gains on disposal of construction in progress (loss is represented by "-")	-2,556.17	
合計(損失以「-」填列)	Total (loss is represented by "-")	3,607,975.60	-5,138.72

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

46. 營業外收入

46. Non-operating income

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period	計入當期非經常性 損益的金額 Amount recognized as non-recurring gain or loss for the period
非流動資產處置利得合計	Total gains on disposal of non-current assets			
其中：固定資產處置利得	Including: Gains on disposal of fixed assets			
無形資產處置利得	Gains on disposal of intangible assets			
債務重組利得	Gains on debt restructuring			
非貨幣性資產交換利得	Gains on exchanging non-monetary assets			
接受捐贈	Receiving of donations			
政府補助	Government grants			
其他	Others	3,785.65	648,096.40	3,785.65
合計	Total	3,785.65	648,096.40	3,785.65

七. 合併財務報表項目註釋(續)

47. 營業外支出

VII. Notes to Items of the Consolidated Financial Statements (Continued)

47. Non-operating expenses

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period	計入當期非經常性 損益的金額 Amount recognized as non-recurring gain or loss for the period
非流動資產處置損失合計	Total losses on disposal of non-current assets			
其中：固定資產處置損失	Including: Losses on disposal of fixed assets			
無形資產處置損失	Losses on disposal of intangible assets			
債務重組損失	Losses on debt restructuring			
非貨幣性資產交換損失	Losses on exchanging non-monetary assets			
對外捐贈	Donations			
罰款及滯納金支出	Penalties and overdue fine	96,394.14	129,982.99	96,394.14
資產報廢、毀損損失	Loss on retirement and damage of assets	258,761.57	57,286.87	258,761.57
合計	Total	355,155.71	187,269.86	355,155.71

七. 合併財務報表項目註釋(續)

48. 所得稅費用

(1) 所得稅費用表

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB	
項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
當期所得稅費用	Income tax expenses for the current period	3,100,862.21	12,207,861.40
遞延所得稅費用(溢利以「-」號填列)	Deferred income tax expenses (benefit is represented by "-")	-24,846,496.78	389,854.72
合計(溢利以「-」號填列)	Total (benefit is represented by "-")	-21,745,634.57	12,597,716.12

(2) 會計利潤與所得稅費用調整過程

VII. Notes to Items of the Consolidated Financial Statements (Continued)

48. Income tax expenses

(1) The table for income tax expenses

		單位：元 幣種：人民幣 Unit: Yuan Currency: RMB	
項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
利潤總額(虧損總額以「-」填列)	Total profit (total loss is represented by "-")	-69,733,769.81	166,920,781.31
按法定／適用稅率計算的 所得稅費用(溢利以「-」號填列)	Income tax expenses calculated at statutory/applicable tax rates (profit is represented by "-")	-17,433,442.45	41,730,195.33
附屬公司適用不同稅率的影響	Effect of different tax rates applicable to subsidiaries	3,233,140.40	-9,516,023.32
調整以前期間所得稅的影響	Effect of adjustment to income tax in previous periods	2,038,877.15	-1,087,659.23
非應稅收入的影響	Effect of non-taxable income		
不可抵扣的成本、費用和 損失的影響	Effect of costs, expenses and losses not deductible for tax purposes	152,469.90	270,847.92
使用前期未確認遞延所得稅資產的 可抵扣虧損的影響	Effect of utilization of deductible losses of unrecognised deferred income tax assets in previous periods		-521,871.84
本期未確認遞延所得稅資產的可抵 扣暫時性差異或可 抵扣虧損的影響	Effect of current deductible temporary differences or deductible loss of unrecognised deferred income tax assets	6,352,207.63	4,706,990.61
研究開發費加成扣除的納稅 影響(扣除以「-」填列)	Tax effect of research and development fee deduction (deduction is represented by "-")	-16,088,887.20	-22,984,763.35
所得稅費用(溢利以「-」號填列)	Income tax expenses (benefit is represented by "-")	-21,745,634.57	12,597,716.12

(2) Reconciliation between accounting profit and income tax expenses

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

七. 合併財務報表項目註釋(續)

49. 現金流量表項目

(1) 與經營活動有關的現金

收到的其他與經營活動有關的現金

VII. Notes to Items of the Consolidated Financial Statements (Continued)

49. Items of cash flow statement

(1) Cash relating to operating activities

Other cash received from activities relating to operation

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
利息收入	Interest income	1,860,471.20	3,371,860.13
政府補助	Government grants	60,808,259.60	62,447,635.04
財政貼息	Financial discount	4,537,388.89	
往來款及其他	Current accounts and others	26,005,838.67	26,681,618.62
合計	Total	93,211,958.36	92,501,113.79

支付的其他與經營活動有關的現金

Other cash paid for activities relating to operation

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
諮詢及審計、評估、律師費、 公告費	Consultation and audit, assessment, legal fees, bulletin fees	4,732,881.48	4,035,663.3
票據保證金	Bill deposit		22,312,536.00
其他往來及費用	Other current accounts and expenses	24,519,363.26	45,452,228.67
合計	Total	29,252,244.74	71,800,427.97

七. 合併財務報表項目註釋(續)

49. 現金流量表項目(續)

(2) 與籌資活動有關的現金

收到的其他與籌資活動有關的現金

VII. Notes to Items of the Consolidated Financial Statements (Continued)

49. Items of cash flow statement (Continued)

(2) Cash relating to financing activities

Other cash received from activities relating to financing

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
票據貼現	Bill discount	29,836,345.34	
合計	Total	29,836,345.34	

支付的其他與籌資活動有關的現金

Other cash paid for activities relating to financing

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
票據到期	Bills matured	130,885,148.92	
合計	Total	130,885,148.92	

七. 合併財務報表項目註釋(續)

50. 現金流量表補充資料

(1) 現金流量表補充資料

VII. Notes to Items of the Consolidated Financial Statements (Continued)

50. Supplementary information of cash flow statement

(1) Supplementary information of cash flow statement

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補充資料	Supplementary information	本期金額 Amount for current period	上期金額 Amount for previous period
1. 將淨利潤調節為經營活動現金流量：	1. Net profit adjusted to cash flow of operating activities:		
淨利潤(淨虧損以「-」號填列)	Net profit (net loss is represented by "-")	-47,988,135.24	154,323,065.19
加：資產減值準備(計提以「-」號填列)	Add: Provision for impairment of assets (provision is represented by "-")	26,055,957.69	-3,858,670.80
信用減值損失	Impairment losses of credit	3,872,517.71	1,457,620.66
固定資產折舊、油氣資產折耗、生產性生物資產折舊	Depreciation of fixed assets, depletion of oil and gas assets, depreciation of biological assets for production	171,773,832.71	142,038,369.48
使用權資產攤銷	Amortization of right-of-use assets	1,652,265.60	1,634,822.64
無形資產攤銷	Amortization of intangible assets	13,778,529.18	11,747,944.32
長期待攤費用攤銷	Amortization of long-term deferred expenses		
處置固定資產、無形資產和其他長期資產的損失(收益以「-」號填列)	Losses from disposal of fixed assets, intangible assets and other long-term assets (gain is represented by "-")	-3,607,975.60	5,138.72
固定資產報廢損失	Losses on scraping of fixed assets	258,761.57	57,286.87
公允價值變動損失	Losses on fair value changes		
財務費用	Finance expenses	51,078,676.27	43,514,746.37
投資損失(收益以「-」號填列)	Investment losses (gain is represented by "-")	6,361,499.16	-6,124,204.41
遞延所得稅資產減少 (增加以「-」號填列)	Decrease in deferred income tax assets (increase is represented by "-")	-23,420,458.11	1,229,840.99
遞延所得稅負債增加 (減少以「-」號填列)	Increase in deferred income tax liabilities (decrease is represented by "-")	-1,426,038.67	-839,986.27
存貨的減少(增加以「-」號填列)	Decrease in inventories (increase is represented by "-")	-264,719,429.55	-319,306,445.83
經營性應收項目的減少 (增加以「-」號填列)	Decrease in operating receivables (increase is represented by "-")	147,289,892.88	-108,689,647.65
經營性應付項目的增加 (減少以「-」號填列)	Increase in operating payables (decrease is represented by "-")	-99,626,645.96	-301,928,917.36
其他	Others		
經營活動產生的現金流量淨額	Net cash flow from operating activities	-18,666,750.36	-384,739,037.08
2. 不涉及現金收支的重大投資和籌資活動：	2. Significant investing and financing activities that do not involve cash receipts and payment:		
債務轉為資本	Conversion from debt to capital		
一年內到期的可轉換公司債券	Convertible corporate bonds due within one year		
融資租入固定資產	Fixed assets under finance lease		
3. 現金及現金等價物淨變動情況：	3. Net changes in cash and cash equivalents:		
現金的期末餘額	Closing balance of cash	249,219,833.39	571,748,889.16
減：現金的期初餘額	Less: Opening balance of cash	229,156,744.65	485,547,816.11
加：現金等價物的期末餘額	Add: Closing balance of cash equivalents		
減：現金等價物的期初餘額	Less: Opening balance of cash equivalents		
現金及現金等價物淨增加額	Net increase in cash and cash equivalents	20,063,088.74	86,201,073.05

七. 合併財務報表項目註釋(續)

50. 現金流量表補充資料(續)

(2) 現金和現金等價物的構成

VII. Notes to Items of the Consolidated Financial Statements (Continued)

50. Supplementary information of cash flow statement (Continued)

(2) Constitution of cash and cash equivalents

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
一. 現金	I. Cash	249,219,833.39	229,156,744.65
其中：庫存現金	Including: Cash on hand		2,065.90
可隨時用於支付的	Bank deposit available		
銀行存款	for payment at any time	249,219,833.39	229,154,678.75
可隨時用於支付的其他	Other monetary funds		
貨幣資金	available for payment		
	at any time		
可用於支付的存放中央	Deposit with central bank		
銀行款項	available for payment		
存放同業款項	Deposits with banks		
拆放同業款項	Placements with banks		
二. 現金等價物	II. Cash equivalents		
其中：三個月內到期的	Including: Bond investment due		
債券投資	within three months		
三. 期末現金及現金等價物餘額	III. Closing balance of cash and cash equivalents	249,219,833.39	229,156,744.65
其中：本公司或集團內附屬公司	Including: Use of restricted cash		
使用受限制的現金和現	and cash equivalents		
金等價物	by the Company or		
	subsidiaries within the		
	Group		

七. 合併財務報表項目註釋(續)

51. 外幣貨幣性項目

(1) 外幣貨幣性項目

VII. Notes to Items of the Consolidated Financial Statements (Continued)

51. Monetary items in foreign currency

(1) Monetary items in foreign currency

單位：元

Unit: Yuan

項目	Item	期末外幣餘額 Balance of foreign currency at the end of the period	折算匯率 Exchange rate	期末折算 人民幣餘額 Balance of RMB converted at the end of the period
貨幣資金	Monetary funds	—	—	69,931.44
其中：美元	Including: USD	9,812.46	7.1268	69,931.44
歐元	EURO			
港幣	HKD			
應收賬款	Accounts receivable	—	—	1,754,891.33
其中：美元	Including: USD	246,238.33	7.1268	1,754,891.33
歐元	EURO			
港幣	HKD			
長期借款	Long-term loans	—	—	
其中：美元	Including: USD			
歐元	EUR			
港幣	HKD			
應付賬款	Accounts payable	—	—	54,077.16
其中：美元	Including: USD	7,587.86	7.1268	54,077.16
其他應付款	Other payables	—	—	2,039,499.80
其中：美元	Including: USD	286,173.29	7.1268	2,039,499.80

七. 合併財務報表項目註釋(續)

VII. Notes to Items of the Consolidated Financial Statements (Continued)

52. 租賃

52. Lease

(1) 作為承租人

(1) As lessee

項目	Item	本期發生額 Amount for current period
短期租賃費用	Short-term rental fees	419,831.43

與租賃相關的現金流出總額
204,000(單位：元 幣種：人民幣)

Total lease-related cash outflows amounted to RMB204,000 (Unit:
Yuan Currency: RMB)

(2) 作為出租人

(2) As lessor

作為出租人的經營租賃

Operating leases as lessor

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	租賃收入 Rental income	其中：未計入租賃 收款額的可變租賃 付款額相關的收入 Including: Revenue relating to variable lease payments not included in lease receipts
房屋租賃	Building lease	214,048.98	
合計	Total	214,048.98	

七. 合併財務報表項目註釋(續)

52. 租賃(續)

(2) 作為出租人(續)

未來五年未折現租賃收款額

資產負債表日後連續五個會計年度每年將收到的未折現租賃收款額，以及剩餘年度將收到的未折現租賃收款額總額。

VII. Notes to Items of the Consolidated Financial Statements (Continued)

52. Lease (Continued)

(2) As lessor (Continued)

Undiscounted lease receipts for the next five years

Undiscounted lease receipts to be received in each of the five consecutive accounting years following the balance sheet date and the aggregated amount of undiscounted lease receipts to be received in the remaining years

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	每年未折現租賃收款額	
		Undiscounted lease receipts each year	
		期末金額 Amount at end of period	期初金額 Amount at beginning of period
第一年	1st year	340,538.52	360,915.88
第二年	2nd year	340,538.52	340,538.52
第三年	3rd year	170,269.26	340,538.52
第四年	4th year		
第五年	5th year		
五年後未折現租賃收款額總額	Total undiscounted lease receipts for next five years	851,346.30	1,041,992.92

八. 研發支出

VIII. Research and Development Expenses

(1) 按費用性質列示

(1) Expenses is presented by nature of fees as follows

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期發生額		上期發生額	
		Amount for current period		Amount for previous period	
		費用化金額 Expensed amount	資本化金額 Capitalized amount	費用化金額 Expensed amount	資本化金額 Capitalized amount
人工費	Labor expense	24,065,108.57	2,533,021.96	23,907,303.09	8,593,056.60
材料費	Material expense	81,571,725.23	6,017,106.61	65,180,246.34	8,957,094.25
折舊費	Depreciation expenses	4,981,803.48	631,196.60	16,950,862.88	1,679,887.26
其他費用	Other expenses	4,891,754.32	447,580.71	1,196,150.11	579,602.27
合計	Total	115,510,391.60	9,628,905.88	107,234,562.42	19,809,640.38

(2) 符合資本化條件的研發項目開發支出

(2) R&D project development expenditures eligible for capitalization

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	本期增加金額			本期減少金額		期末餘額
		期初餘額	Increase during current period		Decrease during current period		
			內部	其他	確認為	轉入	
			開發支出		無形資產	當期損益	
		Opening balance	Internal development expenditure		Recognized as intangible assets	Transfer to profit or loss	Closing balance
一窯八線基片玻璃線與深加工線智能連線技術研發及應用	R&D and application of intelligent connecting technology for one kiln and eight lines of substrate glass line and deep processing line	12,719,439.33	8,178,679.96				20,898,119.29
RD20輸送光伏玻璃相位旋轉技術的研究	Research on phase rotation technique for RD20 transported photovoltaic glass	2,175,854.73	1,450,225.92				3,626,080.65
合計	Total	14,895,294.06	9,628,905.88				24,524,199.94

九. 在其他主體中的權益

1. 在附屬公司中的權益

(1) 企業集團的構成

IX. Interests in Other Entities

1. Interests in subsidiaries

(1) The constitution of the Group

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

附屬公司名稱	主要經營地 Location of principal business	註冊資本 Registered capital	註冊地 Place of registration	業務性質 Nature of business	持股比例(%) Shareholding ratio (%)		
					直接	間接	取得方式
					Direct	Indirect	Obtained by
合肥新能源	合肥市	868,000,000.00	合肥市	生產、銷售	100.00		同一控制下 企業合併
Hefei New Energy	Hefei City		Hefei City	Producing and selling			Business combination under common control
桐城新能源	桐城市	933,388,980.00	桐城市	生產、銷售	100.00		同一控制下 企業合併
Tongcheng New Energy	Tongcheng City		Tongcheng City	Producing and selling			Business combination under common control
宜興新能源	宜興市	313,700,000.00	宜興市	生產、銷售	70.99		同一控制下 企業合併
Yixing New Energy	Yixing City		Yixing City	Producing and selling			Business combination under common control
自貢新能源	自貢市	500,000,000.00	自貢市	生產、銷售	60.00		非同一控制下 企業合併
Zigong New Energy	Zigong City		Zigong City	Producing and selling			Business combination not under common control
漳州新能源	漳州市	550,000,000.00	漳州市	生產、銷售	100.00		非同一控制下 企業合併
Zhangzhou New Energy	Zhangzhou City		Zhangzhou City	Producing and selling			Business combination not under common control
洛陽新能源	洛陽市	800,000,000.00	洛陽市	生產、銷售	100.00		投資設立
Luoyang New Energy	Luoyang City		Luoyang City	Producing and selling			Investment
北方玻璃	秦皇島市	643,903,700.00	秦皇島市	生產、銷售	100.00		同一控制下 企業合併
North Glass	Qinhuangdao City		Qinhuangdao City	Producing and selling			Business combination under common control

九. 在其他主體中的權益(續)

1. 在附屬公司中的權益(續)

(2) 重要的非全資附屬公司

單位：元 幣種：人民幣 Unit: Yuan Currency: RMB				
附屬公司名稱	少數股東持股比例	本期歸屬於少數股東的損益	本期向少數股東宣告分派的股利	期末少數股東權益餘額
Name of Subsidiary	Percentage of shareholdings of non-controlling shareholders (%)	Profit and loss attributable to non-controlling shareholders for the period	Dividend paid to non-controlling shareholders for the period	Equity balance for non-controlling shareholders by the end of the period
宜興新能源 Yixing New Energy	29.01	189,787.46	0.00	168,508,209.91
自貢新能源 Zigong New Energy	40.00	6,603,904.23	0.00	264,380,389.52

(3) 重要非全資附屬公司的主要財務信息

(3) Major accounting information on important non-wholly owned subsidiaries

單位：元 幣種：人民幣 Unit: Yuan Currency: RMB												
附屬公司名稱 Name of Subsidiary	流動資產 Current assets	非流動資產 Non-current assets	期末餘額 Closing balance			負債合計 Total liabilities	流動資產 Current assets	非流動資產 Non-current assets	期初餘額 Opening balance			負債合計 Total liabilities
			資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities				資產合計 Total assets	流動負債 Current liabilities	非流動負債 Non-current liabilities	
宜興新能源 Yixing New Energy	882,523,896.40	1,757,292,842.10	2,639,816,738.50	1,583,013,839.71	475,940,403.41	2,058,954,243.12	1,138,373,851.58	1,712,376,932.07	2,850,750,783.65	1,748,239,675.97	522,302,826.23	2,270,542,502.20
自貢新能源 Zigong New Energy	532,101,629.54	651,580,782.53	1,183,682,412.07	487,840,038.66	43,812,542.33	531,652,580.99	484,627,966.97	668,959,700.66	1,153,587,667.63	420,169,960.31	98,315,657.30	518,485,617.61

附屬公司名稱 Name of Subsidiary	營業收入 Revenue	本期發生額 Amount for current period			營業收入 Revenue	上期發生額 Amount for previous period		
		淨利潤 Net profit	綜合收益總額 Total comprehensive income	經營活動現金流量 Cash flow for operating activities		淨利潤 Net profit	綜合收益總額 Total comprehensive income	經營活動現金流量 Cash flow for operating activities
宜興新能源 Yixing New Energy	796,783,677.40	654,213.93	654,213.93	-173,902,210.05	1,127,098,671.94	37,083,510.53	37,083,510.53	53,765,691.93
自貢新能源 Zigong New Energy	403,743,746.22	16,927,781.06	16,927,781.06	99,269,625.68	318,526,524.02	37,056,396.76	37,056,396.76	-7,645,945.89

十. 政府補助

1. 報告期末按應收金額確認的政府補助

應收款項的期末餘額37,901,802.37
(單位：元 幣種：人民幣)

未能在預計時點收到預計金額的政府補助的原因

補助項目

Grant item

自貢新能源支持企業加快發展補助資金

Supporting fund for accelerated development of enterprises of Zigong New Energy

合肥新能源光伏補貼
Photovoltaic subsidy of Hefei New Energy

凱盛新能產業引導資金

Industry Guiding Fund of Triumph New Energy

合計
Total

X. Government Grants

1. Government grants recognized as receivables at the end of the Reporting Period

The closing balance of receivables amounted to RMB37,901,802.37
(Unit: Yuan Currency: RMB)

Reasons for not receiving the estimated amount of government grants at the expected time point

期末餘額 未能在預計時點收到政府補助的原因

Closing balance Reasons for not receiving the government subsidy at the expected time point

10,392,561.34 按照政府資金計劃安排，該補助款項於2024年第四季度完成撥付

Funding of the grant will be completed in the fourth quarter of 2024 according to the government funding programme

13,732,641.03 企業預提光伏補貼，實際以政府發放金額為準
The amount of photovoltaic subsidy provided by enterprises is subject to the actual amount disbursed by government

13,776,600.00 按照政府資金計劃安排，該補助款項於2024年第四季度完成撥付

Funding of the grant will be completed in the fourth quarter of 2024 according to the government funding programme

37,901,802.37

十. 政府補助(續)

X. Government Grants (Continued)

2. 涉及政府補助的負債項目

2. Liabilities involving government subsidies

計入遞延收益的政府補助，後續採用總額法計量

Government grants recorded as deferred income and measured at gross amount method subsequently

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補助項目	種類	財務報表項目	期初餘額	本期新增 補助金額	本期計入 營業外 收入金額 Amounts recognized in non- operating income for the period	本期轉入 其他收益 Transfer to other income for the period	本期 其他變動 Other changes during the period	期末餘額	與資產/ 收益相關 Related to assets/Related to income
Grant item	Category	Financial statement item	Opening balance	New grants for the period				Closing balance	
太陽能裝備用光伏電池封裝材料二期工程項目 Phase II project of photovoltaic cell packaging material for solar equipment	生產經營補助 Subsidy for production and operation	其他收益 Other gains	6,905,084.63			363,425.64		6,541,658.99	與資產相關 Related to assets
太陽能裝備用光伏電池封裝材料二期工程項目 Phase II project of photovoltaic cell packaging material for solar equipment	生產經營補助 Subsidy for production and operation	其他收益 Other gains	6,732,555.00			354,345.00		6,378,210.00	與資產相關 Related to assets
自貢省級工業發展專項資金 Special fund for industrial development of Zigong Province	生產經營補助 Subsidy for production and operation	其他收益 Other gains	6,423,772.91			251,275.44		6,172,497.47	與資產相關 Related to assets
智能製造新模式應用項目 Project grants for the application of new modes of intelligent manufacturing	生產經營補助 Subsidy for production and operation	其他收益 Other gains	5,452,871.24			357,799.02		5,095,072.22	與資產相關 Related to assets
年產5萬噸二氧化碳捕集提純綠色減排示範項目生產線改造設備補助 Grant for equipment modification of the production line of the 50,000-ton per year carbon dioxide capture and purification green emission reduction demonstration project	生產經營補助 Subsidy for production and operation	其他收益 Other gains	3,500,000.00					3,500,000.00	與資產相關 Related to assets

十. 政府補助(續)

X. Government Grants (Continued)

2. 涉及政府補助的負債項目(續)

2. Liabilities involving government subsidies (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補助項目	種類	財務報表項目	期初餘額	本期新增 補助金額	本期計入 營業外 收入金額 Amounts recognized in non- operating income for the period	本期轉入 其他收益	本期 其他變動	期末餘額	與資產/ 收益相關
Grant item	Category	Financial statement item	Opening balance	New grants for the period		Transfer to other income for the period	Other changes during the period	Closing balance	Related to assets/Related to income
2020年工業獎勵 Industrial award 2020	生產經營補助 Subsidy for production and operation	其他收益 Other gains	3,385,190.28			144,050.64		3,241,139.64	與資產相關 Related to assets
發改委「三重一創」獎補資金 Subsidy for "Three Major and One Innovative" Award by the NDRC	生產經營補助 Subsidy for production and operation	其他收益 Other gains	3,221,272.75			138,054.54		3,083,218.21	與資產相關 Related to assets
年產1,100萬平方米太陽能背 板玻璃深加工項目 Solar backsheet glass deep processing project with annual production capacity of 11.00 million square meters	生產經營補助 Subsidy for production and operation	其他收益 Other gains	2,987,200.10			127,114.86		2,860,085.24	與資產相關 Related to assets
工業和信息化轉型升級專項 資金 Special funds for transformation and upgrading of industry and informatization	生產經營補助 Subsidy for production and operation	其他收益 Other gains	2,982,450.66			141,059.22		2,841,391.44	與資產相關 Related to assets
2021年度高質量發展工信局 獎補 Grant for high quality development of the Bureau of Industry and Information Technology in 2021	生產經營補助 Subsidy for production and operation	其他收益 Other gains	2,879,437.84			129,524.82		2,749,913.02	與資產相關 Related to assets

十. 政府補助(續)

X. Government Grants (Continued)

2. 涉及政府補助的負債項目(續)

2. Liabilities involving government subsidies (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補助項目	種類	財務報表項目	期初餘額	本期新增 補助金額	本期計入 營業外 收入金額 Amounts recognized in non- operating income for the period	本期轉入 其他收益	本期 其他變動	期末餘額	與資產/ 收益相關
Grant item	Category	Financial statement item	Opening balance	New grants for the period		Transfer to other income for the period	Other changes during the period	Closing balance	Related to assets/Related to income
製造業融資貼息專項補助資金 Special grant fund of interest subsidy for financing for manufacturing industry	生產經營補助 Subsidy for production and operation	其他收益 Other gains	2,519,206.64			89,971.68		2,429,234.96	與資產相關 Related to assets
二期企業技術改造設備投資補 助專項資金 Investment subsidies and special funds for technological transformation equipment of enterprises - Phase II	生產經營補助 Subsidy for production and operation	其他收益 Other gains	1,682,668.52			174,444.96		1,508,223.56	與資產相關 Related to assets
智能製造新模式應用項目 Project grants for the application of new modes of intelligent manufacturing	生產經營補助 Subsidy for production and operation	其他收益 Other gains	1,418,965.1			111,675.9		1,307,289.20	與資產相關 Related to assets
太陽能裝備用光伏電池封裝材 料項目 Project of photovoltaic cell packaging material for solar equipment	生產經營補助 Subsidy for production and operation	其他收益 Other gains	1,000,000.00			9,758.26		990,241.74	與資產相關 Related to assets
雙玻組件用背板玻璃深加工 二線 The project of black plate glass for double-glass modules processing line 2	生產經營補助 Subsidy for production and operation	其他收益 Other gains	825,456.51			36,960.72		788,495.79	與資產相關 Related to assets

十. 政府補助(續)

2. 涉及政府補助的負債項目(續)

X. Government Grants (Continued)

2. Liabilities involving government subsidies (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補助項目	種類	財務報表項目	期初餘額	本期新增 補助金額	本期計入 營業外 收入金額 Amounts recognized in non- operating income for the period	本期轉入 其他收益	本期 其他變動	期末餘額	與資產/ 收益相關
Grant item	Category	Financial statement item	Opening balance	New grants for the period		Transfer to other income for the period	Other changes during the period	Closing balance	Related to assets/Related to income
光伏玻璃絲網印刷深加工項目 Photovoltaic glass screen printing deep processing project	生產經營補助 Subsidy for production and operation	其他收益 Other gains	688,859.58			32,290.26		656,569.32	與資產相關 Related to assets
環科園財政局保障性租賃住房 項目專項資金 Special Fund for Affordable Rental Housing Project of the Finance Bureau of Huankeyuan	生產經營補助 Subsidy for production and operation	其他收益 Other gains	147,303.24			147,303.24			與收益相關 Related to income
校地合作項目專項資金 Special Funds for School- to-Local Government Cooperation Projects	生產經營補助 Subsidy for production and operation	其他收益 Other gains		350,000.00		350,000.00			與收益相關 Related to income
合計 Total			52,752,295.00	350,000.00		2,959,054.20		50,143,240.80	/

十. 政府補助(續)

X. Government Grants (Continued)

3. 計入當期損益的政府補助

3. Government grants recognized in profit or loss

採用總額法計入當期損益的政府補助情況

Government grants recognized in profit and loss of current period and measured at gross amount method

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補助項目	種類	類型	本期發生額	上期發生額	計入損益的 列報項目
Grant item	Category	Type	Amount for current period	Amount for previous period	Presentation items included in profit and loss
光伏補貼 Photovoltaic subsidy	光伏補貼 Photovoltaic subsidy	與收益相關 Related to income	2,591,863.30	2,357,345.23	其他收益 Other gains
漳浦縣財政國庫支付中心2023年 第二批中央大氣污染防治資金 The second batch of central air pollution prevention and control funds in 2023 of Zhangpu County financial treasury payment centre	生產經營補助 Subsidy for production and operation	與收益相關 Related to income	2,290,000.00		其他收益 Other gains
合肥經發局激勵企業專精特新 發展 Grants for specialized, unique and new enterprises encouraged by Hefei Economic and Technological Development Bureau	生產經營補助 Subsidy for production and operation	與收益相關 Related to income	1,500,000.00		其他收益 Other gains
2022年現代產業高質量(支持數字 經濟發展)獎補資金 High quality of modern industries (supporting the development of digital economy) award in 2022	生產經營補助 Subsidy for production and operation	與收益相關 Related to income	444,500.00		其他收益 Other gains
穩崗補貼 Subsidy for stabilizing employment	穩崗補貼 Subsidy for stabilizing employment	與收益相關 Related to income	263,773.80	232,567.98	其他收益 Other gains

十. 政府補助(續)

X. Government Grants (Continued)

3. 計入當期損益的政府補助(續)

3. Government grants recognized in profit or loss (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補助項目	種類	類型	本期發生額	上期發生額	計入損益的 列報項目
Grant item	Category	Type	Amount for current period	Amount for previous period	Presentation items included in profit and loss
2022年升規入統及主營業務收入 上台階獎勵資金	生產經營補助	與收益相關	150,000.00		其他收益
Incentive fund for scale-up and inclusion in statistics and qualitative upgrading of main business revenue in 2022	Subsidy for production and operation	Related to income			Other gains
漳浦縣財政國庫支付中心2023年 一季度縣級企業獎勵金	生產經營補助	與收益相關	129,900.00		其他收益
County-level Enterprise Award in the first quarter of 2023 of Zhangpu County financial treasury payment centre	Subsidy for production and operation	Related to income			Other gains
漳浦縣財政國庫支付中心2023年 度省級節能循環經濟專項資金 (第三批)	生產經營補助	與收益相關	110,000.00		其他收益
2023 provincial energy saving and circular economy specialized fund of Zhangpu County financial treasury payment centre (3rd batch)	Subsidy for production and operation	Related to income			Other gains
規模企業培育獎	生產經營補助	與收益相關	100,000.00		其他收益
Cultivation award for large scale enterprises	Subsidy for production and operation	Related to income			Other gains
無錫市2023年度外貿穩增長資金 (第二批)	生產經營補助	與收益相關	98,700.00		其他收益
Wuxi foreign trade steady growth fund in 2023 (2nd batch)	Subsidy for production and operation	Related to income			Other gains
企業標準化建設獎勵	生產經營補助	與收益相關	20,000.00		其他收益
Enterprise award for standardization construction	Subsidy for production and operation	Related to income			Other gains

十. 政府補助(續)

X. Government Grants (Continued)

3. 計入當期損益的政府補助(續)

3. Government grants recognized in profit or loss (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補助項目	種類	類型	本期發生額	上期發生額	計入損益的 列報項目
Grant item	Category	Type	Amount for current period	Amount for previous period	Presentation items included in profit and loss
2022年度現代產業高質量發展政策(口岸發展專項)獎補資金	生產經營補助	與收益相關	14,200.00		其他收益
2022 award for high-quality development policy of modern industry (specially for port development)	Subsidy for production and operation	Related to income			Other gains
產業扶持資金	生產經營補助	與收益相關		96,220,210.00	其他收益
Industrial supporting funds	Subsidy for production and operation	Related to income			Other gains
高質量發展獎勵	生產經營補助	與收益相關		1,745,000.00	其他收益
Award for high quality development	Subsidy for production and operation	Related to income			Other gains
產業引導資金	生產經營補助	與收益相關		1,400,000.00	其他收益
Industry guiding funds	Subsidy for production and operation	Related to income			Other gains
漳浦縣財政國庫支付中心2022年第一批省轉移支付資金企業技術改造完工投產獎勵資金	生產經營補助	與收益相關		719,900.00	其他收益
First batch of provincial transfer payment funds for technical renovation of enterprises and production incentive funds of Zhangpu County financial treasury payment centre in 2022	Subsidy for production and operation	Related to income			Other gains
桐城經濟技術開發區財政局2020推進科技創新獎勵	生產經營補助	與收益相關		620,200.00	其他收益
2020 award for promoting scientific and technological innovation from Tongcheng Economic and Technological Development Zone Finance Bureau	Subsidy for production and operation	Related to income			Other gains

十. 政府補助(續)

X. Government Grants (Continued)

3. 計入當期損益的政府補助(續)

3. Government grants recognized in profit or loss (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

補助項目	種類	類型	本期發生額	上期發生額	計入損益的 列報項目
Grant item	Category	Type	Amount for current period	Amount for previous period	Presentation items included in profit and loss
漳浦縣財政國庫支付中心年產19萬噸超薄雙玻光伏玻璃蓋板項目補助資金	生產經營補助	與收益相關		441,300.00	其他收益
Subsidy for the project of ultra-thin double-glass photovoltaic glass cover with an annual production capacity of 190,000 tons of Zhangpu County financial treasury payment centre	Subsidy for production and operation	Related to income			Other gains
宜興市環科園財政局江蘇省高新區潛在獨角獸企業獎金	生產經營補助	與收益相關		300,000.00	其他收益
Bonus for potential unicorn enterprise in Jiangsu High-tech Zone from the Finance Bureau of Yixing Huankeyuan	Subsidy for production and operation	Related to income			Other gains
漳浦縣財政國庫支付中心2022年突出經濟貢獻獎	生產經營補助	與收益相關		100,000.00	其他收益
Outstanding Economic Contribution Award of Zhangpu County financial treasury payment centre in 2022	Subsidy for production and operation	Related to income			Other gains
其他補助	其他補助	與收益相關	411,535.93	542,952.14	其他收益
Other grants	Other grants	Related to income			Other gains
合計			8,124,473.03	104,679,475.35	
Total					

十一. 與金融工具相關的風險

1. 金融工具的風險

本公司的主要金融工具包括貨幣資金、應收票據、應收賬款、應收款項融資、其他應收款、其他流動資產、應付票據、應付賬款、其他應付款、短期借款、一年內到期的非流動負債、長期借款、應付債券及租賃負債。各項金融工具的詳細情況已於相關附註內披露。與這些金融工具有關的風險，以及本公司為降低這些風險所採取的風險管理政策如下所述。本公司管理層對這些風險敞口進行管理和監控以確保將上述風險控制在限定的範圍之內。

風險管理目標和政策

(1) 信用風險

信用風險，是指交易對手未能履行合同義務而導致本公司產生財務損失的風險。

本公司對信用風險按組合分類進行管理。信用風險主要產生於銀行存款、應收票據、應收賬款、其他應收款等。

本公司銀行存款主要存放於主要存放於聲譽良好並擁有較高信用評級的金融機構，本公司預期銀行存款不存在重大的信用風險。

XI. Risks Relating to Financial Instruments

1. Risks related to financial instruments

The Company's major financial instruments include monetary funds, notes receivable, accounts receivable, accounts receivable financing, other receivables, other current assets, notes payable, accounts payable, other payables, short-term borrowings, non-current liabilities due within one year, long-term borrowings, bonds payable and lease liabilities. Details of each financial instrument are disclosed in the respective notes. The risks associated with these financial instruments and the risk management policies adopted by the Company to mitigate these risks are described below. The management of the Company manages and monitors these exposures to ensure that the above risks are contained within limits.

Risk management objectives and policies

(1) Credit risk

Credit risk is the risk of financial loss to the Company arising from the failure of a counterparty to perform its contractual obligations.

The Company manages credit risk on a portfolio basis. Credit risk arises mainly from bank deposits, notes receivable, accounts receivable and other receivables.

The bank deposits of the Company are mainly placed with reputable financial institutions with high credit ratings, and the Company does not expect that the bank deposits will be exposed to significant credit risk.

十一. 與金融工具相關的風險(續)

1. 金融工具的風險(續)

風險管理目標和政策(續)

(1) 信用風險(續)

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

預期信用損失的計量，根據信用風險是否發生顯著增加以及是否已發生信用減值，本公司對不同的資產分別以12個月或整個存續期的預期信用損失計量減值準備。本公司考慮歷史統計數據的定量分析及前瞻性信息確定。

信用風險集中按照客戶和行業進行管理。信用風險集中的情況主要源自本公司存在對個別客戶的重大應收款項。於資產負債表日，本公司的前五大客戶(屬於同一控制人控制的客戶視為同一客戶)的應收賬款佔本公司應收賬款總額(未扣除壞賬準備)的54.38%。本公司對應收賬款餘額未持有任何擔保物或其他信用增級。

XI. Risks Relating to Financial Instruments (Continued)

1. Risks related to financial instruments (Continued)

Risk management objectives and policies (Continued)

(1) Credit risk (Continued)

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

For ECLs measurement, based upon whether credit risk has significantly increased or impaired, the Company measures impairment provision for different assets upon the ECLs during 12 months or entire lifetime. The Company takes into account the quantitative analysis of historical statistics and forward-looking information.

Credit risks concentration are managed by customers and industries. Therefore, the concentration of credit risks is mainly due to the large account receivable of the Company payable by individual client. As of the balance sheet date, the account receivable of the Company payable by the top five clients (clients who are controlled by the same controller are deemed to be the same customer) has accounted for 54.38% of the total amount of account receivable of the Company (without deducting bad debt reserve). The Company does not have any other collateral or credit enhancement arrangements for the outstanding receivables.

十一. 與金融工具相關的風險(續)

1. 金融工具的風險(續)

風險管理目標和政策(續)

(2) 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結算的義務時遇到資金短缺的風險。

管理流動風險時，本公司保持管理層認為充分的現金及現金等價物並對其進行監控，以滿足本公司經營需要，並降低現金流量波動的影響。本公司管理層對銀行借款的使用情況進行監控並確保遵守借款協議。同時從主要金融機構獲得提供足夠備用資金的承諾，以滿足短期和長期的資金需求。

本公司持有的金融負債按未折現剩餘合同義務的到期期限分析如下：

XI. Risks Relating to Financial Instruments (Continued)

1. Risks related to financial instruments (Continued)

Risk management objectives and policies (Continued)

(2) Liquidity risk

Liquidity risk is the risk that the Company will encounter a shortage of funds to fulfil its obligations that are settled by the delivery of cash or other financial assets.

In managing liquidity risk, the Company maintains and monitors cash and cash equivalents as deemed adequate by management to meet the operational needs of the Company and to mitigate the effects of fluctuations in cash flows. The management of the Company monitors the utilisation of bank borrowings and ensures compliance with the borrowing agreements. Commitments are also obtained from major financial institutions to provide adequate standby funds to meet both short-term and long-term funding requirements.

Financial liabilities held by the Company are analyzed dependent on maturity date of the undiscounted remaining contractual obligations:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	1年以內 Within 1 year	1至5年 1 to 5 years	5年以上 Over 5 years	合計 Total
短期借款	Short-term loans	813,225,216.71			813,225,216.71
應付票據	Notes payable	721,505,538.47			721,505,538.47
應付賬款	Accounts payable	1,369,440,577.04	248,542,594.38	4,058,620.54	1,622,041,791.96
其他應付款	Other payables	21,859,134.66	139,302,049.60	10,705,841.98	171,867,026.24
租賃負債	Lease liabilities	3,902,418.20	3,789,123.42	653,297.08	8,344,838.70
長期借款(含一年內到期的長期借款)	Long-term loans (including long-term loans due within one year)	973,717,450.19	2,913,304,611.05	336,907,033.20	4,223,929,094.44
金融負債合計	Total financial liabilities	3,903,650,335.27	3,304,938,378.45	352,324,792.80	7,560,913,506.52

上表中披露的金融負債金額為未經折現的合同現金流量，因而可能與資產負債表中的賬面金額有所不同。

The amounts of financial liabilities disclosed in the above table are undiscounted contractual cash flows and may therefore differ from the carrying amounts in the balance sheet.

十一. 與金融工具相關的風險(續)

1. 金融工具的風險(續)

風險管理目標和政策(續)

(3) 市場風險

金融工具的市場風險，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，包括利率風險、匯率風險和其他價格風險。

(4) 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。利率風險可源於已確認的計息金融工具和未確認的金融工具(如某些貸款承諾)。

本公司的利率風險主要來自銀行及其他借款以及銀行存款。由於本公司大部分之費用及經營現金流均與市場利率變化並無重大關聯，因此定息之銀行借款並不會受市場利率變化而作出敏感反應。本公司以往並沒有使用任何金融工具對沖潛在的利率浮動。

本公司因利率變動引起金融工具公允價值變動的風險主要與浮動利率銀行借款有關。對於浮動利率借款，本公司的目標是保持其浮動利率，以消除利率變動的公允價值風險。

XI. Risks Relating to Financial Instruments (Continued)

1. Risks related to financial instruments (Continued)

Risk management objectives and policies (Continued)

(3) Market risk

Market risk of a financial instrument is the risk that the fair value or future cash flows of the financial instrument will fluctuate due to changes in market prices, including interest rate risk, exchange rate risk and other price risks.

(4) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Interest rate risk can arise from both recognized interest-bearing financial instruments and unrecognized financial instruments such as certain loan commitments.

The interest rate risk of the Company arises mainly from bank and other borrowings and bank deposits. Fixed rate bank borrowings are not sensitive to changes in market interest rates as most of the expenses and operating cash flows of the Company are not significantly related to changes in market interest rates. The Company has not previously used any financial instruments to hedge against potential interest rate fluctuations.

The risk of changes in the fair value of the financial instruments due to changes in interest rates is mainly related to the floating-rate bank borrowings. For variable-rate borrowings, the objective of the Company is to maintain their floating interest rates to eliminate the fair value risk of interest rate changes.

十一. 與金融工具相關的風險(續)

1. 金融工具的風險(續)

風險管理目標和政策(續)

(5) 匯率風險

匯率風險，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。匯率風險可源於以記賬本位幣之外的外幣進行計價的金融工具。

本公司的匯兌風險主要來自銀行存款、應收賬款及其他應付款在記賬本位幣以外的貨幣。引致風險之貨幣主要為美元、港幣。

本公司於2024年1-6月之外匯交易較少。因此，本公司管理層預期並無任何未來商業交易會引致重大外匯風險。

資本管理

本公司資本管理政策的目標是為了保障本公司能夠持續經營，從而為股東提供回報，並使其他利益相關者獲益，同時維持最佳的資本結構以降低資本成本。

為了維持或調整資本結構，本公司可能會調整融資方式、調整支付給股東的股利金額、向股東返還資本、發行新股與其他權益工具或出售資產以減低債務。

本公司以資產負債率(即總負債除以總資產)為基礎對資本結構進行監控。期末，本公司的資產負債率為60.84%(上年年末：59.34%)。

XI. Risks Relating to Financial Instruments (Continued)

1. Risks related to financial instruments (Continued)

Risk management objectives and policies (Continued)

(5) Exchange rate risk

Exchange rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Exchange rate risk can arise from financial instruments denominated in foreign currencies other than the local currency in which the instruments are denominated.

The foreign exchange risk of the Company arises mainly from bank deposits, accounts receivable and other payables denominated in currencies other than the local currency of the accounts. The currencies that give rise to the risk are mainly U.S. dollars and Hong Kong dollars.

From January to June 2024, the Company had fewer foreign exchange transactions. Accordingly, the management of the Company does not anticipate any future commercial transactions that would give rise to significant foreign exchange risk.

Capital Management

The objectives of the capital management policy of the Company are to ensure that it can continue as a going concern in order to provide returns for its shareholders and benefits for other stakeholders, while maintaining an optimal capital structure to reduce the cost of capital.

In order to maintain or adjust the capital structure, the Company may adjust the method of financing, adjust the amount of dividends paid to shareholders, return capital to shareholders, issue new shares and other equity instruments or sell assets to reduce debt.

The Company monitors its capital structure on the basis of the gearing ratio (i.e., total liabilities divided by total assets). At the end of the period, the gearing ratio of the Company was 60.84% (prior year-end: 59.34%).

十二. 公允價值的披露

1. 以公允價值計量的資產和負債的期末公允價值

按照在公允價值計量中對計量整體具有重大意義的最低層次的輸入值，公允價值層次可分為：

第一層次：相同資產或負債在活躍市場中的報價(未經調整的)。

第二層次：直接(即價格)或間接(即從價格推導出)地使用除第一層次中的資產或負債的市場報價之外的可觀察輸入值。

第三層次：資產或負債使用了任何非基於可觀察市場數據的輸入值(不可觀察輸入值)。

期末，以公允價值計量的資產及負債按上述三個層次列示如下：

XII. Disclosure of Fair Value

1. Closing fair value of assets and liabilities measured at fair value

The fair value hierarchy is classified based on the lowest level of inputs in the fair value measurement which are significant to the measurement as a whole:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: observable inputs other than quoted market prices for assets or liabilities within Level 1 that are used either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: assets or liabilities are measured using any inputs that are not based on observable market data (unobservable inputs).

Assets and liabilities measured at fair value at the end of the period using the above three levels are presented below:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

		期末公允價值			
		Fair value at the end of period			
		第一層次	第二層次	第三層次	
		公允價值計量	公允價值計量	公允價值計量	合計
		Level one	Level two	Level three	
		fair value	fair value	fair value	
項目	Item	measurement	measurement	measurement	Total
一. 持續的公允價值計量	I. Recurring fair value measurement				
(一) 交易性金融資產	(I) Held-for-trading financial assets				
1. 以公允價值計量且變動計入當期損益的金融資產	1. Financial assets at FVTPL				
(1) 債務工具投資	(1) Debt instrument investments				
(2) 權益工具投資	(2) Equity instrument investments				
(3) 衍生金融資產	(3) Derivative financial assets				
2. 指定以公允價值計量且其變動計入當期損益的金融資產	2. Financial assets designated at FVTPL				

十二. 公允價值的披露(續)

XII. Disclosure of Fair Value (Continued)

1. 以公允價值計量的資產和負債的期末公允價值(續)

1. Closing fair value of assets and liabilities measured at fair value (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末公允價值			合計
		第一層次 公允價值計量 Level one fair value measurement	第二層次 公允價值計量 Level two fair value measurement	第三層次 公允價值計量 Level three fair value measurement	
(1) 債務工具投資	(1) Debt instrument investments				
(2) 權益工具投資	(2) Equity instrument investments				
(二) 其他債權投資	(II) Other debt investments				
(三) 其他權益工具投資	(III) Other equity instrument investments				
(四) 投資性房地產	(IV) Investment properties				
1. 出租用的土地使用權	1. Land use rights for lease				
2. 出租的建築物	2. Buildings for lease				
3. 持有並準備增值後轉讓的土地使用權	3. Land use rights held for transfer after appreciation				
(五) 生物資產	(V) Biological assets				
1. 消耗性生物資產	1. Consumable biological assets				
2. 生產性生物資產	2. Biological assets for production				
(六) 應收款項融資	(VI) Accounts receivable financing			775,924,578.79	775,924,578.79
持續以公允價值計量的資產總額	Total assets measured at fair value on a recurring basis			775,924,578.79	775,924,578.79

十二. 公允價值的披露(續)

XII. Disclosure of Fair Value (Continued)

1. 以公允價值計量的資產和負債的期末公允價值(續)

1. Closing fair value of assets and liabilities measured at fair value (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

		期末公允價值			合計
		Fair value at the end of period			
		第一層次	第二層次	第三層次	
		公允價值計量	公允價值計量	公允價值計量	
		Level one	Level two	Level three	
		fair value	fair value	fair value	
項目	Item	measurement	measurement	measurement	Total
(六) 交易性金融負債	(VI) Financial liability held for trading				
1. 以公允價值計量且變動計入當期損益的金融負債	1. Financial liabilities at fair value through profit or loss				
其中：發行的交易性債券	Including: Debentures issued for trading				
衍生金融負債	Derivative financial liabilities				
其他	Others				
2. 指定為以公允價值計量且變動計入當期損益的金融負債	2. Financial liabilities designated at fair value through profit or loss				
持續以公允價值計量的負債總額	Total liabilities measured at fair value on a recurring basis				
二. 非持續的公允價值計量	II. Non-recurring fair value measurement				
(一) 持有待售資產	(I) Assets held for sale				
非持續以公允價值計量的資產總額	Total assets measured at fair value on a non-recurring basis				
非持續以公允價值計量的負債總額	Total liabilities measured at fair value on a non-recurring basis				

十二. 公允價值的披露(續)

2. 持續和非持續第三層次公允價值計量項目，採用的估值技術和重要參數的定性及定量信息

應收款項融資項目期末公允價值，以在公平交易中，熟悉情況的交易雙方自願進行資產交換或者債務清償的金額確定。

XII. Disclosure of Fair Value (Continued)

2. Valuation techniques used and the qualitative and quantitative information of key parameters for recurring and non-recurring fair value measurements categorized within level 3

The fair value of receivable financing at the end of period is determined based on the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

十三. 關聯方及關聯交易

1. 本公司的母公司情況

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

母公司名稱	註冊地	業務性質	註冊資本	母公司 對本公司的 持股比例 Shareholding ratio in the Company by the parent company (%)	母公司 對本公司的 表決權比例 Ratio of voting rights of the parent company in the Company (%)
Name of parent company	Registered address	Nature of business	Registered capital		
中國洛陽浮法玻璃集團有限責任公司	中國洛陽	玻璃及相關原材料、成套設備製造	1,627,921,337.60	17.22	17.22
China Luoyang Float Glass (Group) Company Limited*	Luoyang, China	Manufacturing of glass and related raw materials, whole-set equipment			

本公司最終控制方是中國建材集團有限公司

The ultimate controller of the Company is CNBMG

2. 本公司的附屬公司情況

2. Subsidiaries of the Company

詳見正文第八節財務報告「九、在其他主體中的權益」。

For details, please refer to Note "IX. Interests in Other Entities" to the Financial Report in Section VIII.

3. 其他關聯方情況

3. Other related parties

其他關聯方名稱

其他關聯方與本公司關係

Name of other related parties

Relationship with the Company

凱盛科技集團有限公司	母公司的控股股東
Triumph Science & Technology Group Co., Ltd.*	Controlling shareholder of the parent company
中建材浚鑫科技有限公司	同一最終控制人
CNBM Junxin Technology Co., Ltd.	Common ultimate controller
中建材凱盛機器人(上海)有限公司	同一最終控制人
CNBM Triumph Robotics (Shanghai) Co., Ltd.	Common ultimate controller
中國建材集團財務有限公司	同一最終控制人
China National Building Material Group Finance Co., Ltd.	Common ultimate controller
凱盛光伏材料有限公司	同一最終控制人
Triumph Photovoltaic Materials Co., Ltd.	Common ultimate controller
中國建材國際工程集團有限公司	同一最終控制人
China Triumph International Engineering Company Limited	Common ultimate controller
耀華(濮陽)玻璃有限公司	同一最終控制人
Yaohua (Puyang) Glass Co., Ltd.*	Common ultimate controller

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

3. 其他關聯方情況(續)

3. Other related parties (Continued)

其他關聯方名稱 Name of other related parties	其他關聯方與本公司關係 Relationship with the Company
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	同一最終控制人 Common ultimate controller
中建材環保研究院(江蘇)有限公司 CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛數智信息技術科技(上海)有限公司 CTIEC Digitalization & Intellectualization (Shanghai) Co., Ltd.	同一最終控制人 Common ultimate controller
深圳凱盛科技工程有限公司 Shenzhen Triumph Science & Technology Engineering Co., Ltd.	同一最終控制人 Common ultimate controller
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	同一最終控制人 Common ultimate controller
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	同一最終控制人 Common ultimate controller
河南省中聯玻璃有限責任公司 Henan Zhonglian Glass Co., Ltd.*	同一最終控制人 Common ultimate controller
中國建材國際工程集團有限公司深圳分公司 China Triumph International Engineering Co., Ltd. Shenzhen Branch	同一最終控制人 Common ultimate controller
上海凱盛節能工程技術有限公司 Shanghai Triumph Energy Saving Engineering Co., Ltd.	同一最終控制人 Common ultimate controller
秦皇島玻璃工業研究設計院有限公司 Qinhuangdao Glass Industry Research and Design Institute Company Limited	同一最終控制人 Common ultimate controller
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	同一最終控制人 Common ultimate controller
中新集團工程諮詢有限責任公司蚌埠分公司 Zhongxin Group Engineering Consulting Group Co., Ltd. Bengbu Branch	同一最終控制人 Common ultimate controller
耀華(秦皇島)玻璃有限公司 Yaohua (Qinhuangdao) Glass Co., Ltd.*	同一最終控制人 Common ultimate controller
中新集團工程諮詢有限責任公司 Zhongxin Group Engineering Consulting Group Co., Ltd.	同一最終控制人 Common ultimate controller
蚌埠凱盛玻璃有限公司 Triumph Bengbu Glass Co., Ltd.	同一最終控制人 Common ultimate controller
耀華(宜賓)玻璃有限公司 Yaohua (Yibin) Glass Co., Ltd.*	同一最終控制人 Common ultimate controller
揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	同一最終控制人 Common ultimate controller
中國建材國際工程集團有限公司江蘇分公司 China Triumph International Engineering Co., Ltd. Jiangsu Branch	同一最終控制人 Common ultimate controller

十三、關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

3. 其他關聯方情況(續)

3. Other related parties (Continued)

其他關聯方名稱	其他關聯方與本公司關係
Name of other related parties	Relationship with the Company
瑞泰科技股份有限公司湘潭分公司	同一最終控制人
Ruitai Technology Co., Ltd. Xiangtan Branch	Common ultimate controller
中國國檢測試控股集團股份有限公司	同一最終控制人
China Building Material Test & Certification Group Co., Ltd.	Common ultimate controller
耀華(洛陽)玻璃有限公司	同一最終控制人
Yaohua (Luoyang) Glass Co., Ltd.*	Common ultimate controller
耀華(秦皇島)玻璃技術開發有限公司	同一最終控制人
Yaohua (Qinhuangdao) Glass Technology Development Co., Ltd.*	Common ultimate controller
中國建材國際工程集團有限公司蚌埠分公司	同一最終控制人
China Triumph International Engineering Co., Ltd. Bengbu Branch	Common ultimate controller
中建材凱盛礦產資源集團有限公司	同一最終控制人
CNBMG Triumph Mineral Resources Group Co., Ltd.	Common ultimate controller
廣東凱盛光伏技術研究院有限公司	同一最終控制人
Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*	Common ultimate controller
凱盛石英材料(海南)有限公司	同一最終控制人
Triumph Quartz Material (Hainan) Co., Ltd.	Common ultimate controller
安徽天柱綠色能源科技有限公司	同一最終控制人
Anhui Tianzhu Green Energy Sources Technology Co., Ltd.	Common ultimate controller
中材高新材料股份有限公司	同一最終控制人
Sinoma Advanced Materials Co., Ltd.	Common ultimate controller
北京中輕合力國際展覽有限公司	同一最終控制人
Beijing Zhongqing Heli International Exhibition Co., Ltd.*	Common ultimate controller
山東工業陶瓷研究設計院有限公司	同一最終控制人
Shandong Industrial Ceramics Research & Design Institute Co., Ltd.	Common ultimate controller
安徽華光光電材料科技集團有限公司蚌埠光電玻璃分公司	同一最終控制人
Anhui Huaguang Photoelectricity Materials Technology Group Co. Ltd. Bengbu Photoelectricity Glass Branch	Common ultimate controller
中建材新能源工程有限公司	同一最終控制人
CNBM New Energy Engineering Co., Ltd.	Common ultimate controller
中建材資產管理有限公司	同一最終控制人
CNBM Assets Operation Corporation Limited	Common ultimate controller
南京輕機包裝機械有限公司	同一最終控制人
Nanjing Light Industrial Packaging Machinery Co., Ltd.	Common ultimate controller
中國建材檢驗認證集團秦皇島有限公司	同一最終控制人
China Building Material Test & Certification Group Qinhuangdao Co., Ltd.	Common ultimate controller
中國建材國際工程集團有限公司海南分公司	同一最終控制人
China Triumph International Engineering Co., Ltd. Hainan Branch	Common ultimate controller

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

3. 其他關聯方情況(續)

3. Other related parties (Continued)

其他關聯方名稱 Name of other related parties	其他關聯方與本公司關係 Relationship with the Company
凱盛重工有限公司 Triumph Heavy Industry Co., Ltd.	同一最終控制人 Common ultimate controller
中國建材國際工程集團有限公司四川分公司 China Triumph International Engineering Co., Ltd. Sichuan Branch	同一最終控制人 Common ultimate controller
中國耀華玻璃集團有限公司 China Yaohua Glass Group Corporation Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛科技股份有限公司蚌埠華益分公司 Triumph Science & Technology Co., Ltd. Bengbu Huayi Branch	同一最終控制人 Common ultimate controller
蚌埠興科玻璃有限公司 Bengbu Xingke Glass Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛玻璃控股有限公司 Triumph Glass Holding Co., Ltd.	同一最終控制人 Common ultimate controller
凱盛科技股份有限公司 Triumph Science & Technology Co., Ltd.	同一最終控制人 Common ultimate controller
成都中建材光電材料有限公司 CNBM (Chengdu) Optoelectronic Materials Co., Ltd.	同一最終控制人 Common ultimate controller
瑞泰科技股份有限公司 Ruitai Technology Co., Ltd.	同一最終控制人 Common ultimate controller
浩豐(上海)農業科技有限公司 Haofeng (Shanghai) Agriculture Technology Co., Ltd.*	其他 Others
遠東光電股份有限公司 Far East Opto-electronics Co., Ltd.	其他 Others
江蘇蘇華達新材料有限公司 Jiangsu Suhuada New Materials Co., Ltd.	其他 Others
宿遷中玻新能源有限公司 Suqian CNG New Energy Co., Ltd.*	其他 Others

十三. 關聯方及關聯交易(續)

4. 關聯交易情況

(1) 購銷商品、提供和接受勞務的關聯交易

採購商品／接受勞務情況表

XIII. Related Party and Related Party Transactions (Continued)

4. Related party transactions

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labor service

Table of purchase of commodity/receiving of labor service

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過 交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Transaction cap approved (if applicable)	Whether exceeding transaction cap (if applicable)	Amount for previous period
中建材凱盛礦產資源集團有限公司 CNBMG Triumph Mineral Resources Group Co., Ltd.	採購材料 Purchase of materials	559,916,015.00			564,530,521.15
中國建材國際工程集團有限公司 China Triumph International Engineering Company Limited	工程服務 Engineering services	422,571,157.26			370,004,035.08
中國建材國際工程集團有限公司蚌埠分公司 China Triumph International Engineering Co., Ltd. Bengbu Branch	工程服務 Engineering services	290,449,198.27			106,237,431.23
廣東凱盛光伏技術研究院有限公司 Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*	採購材料 Purchase of materials	27,152,743.37			20,508,508.42
中建材環保研究院(江蘇)有限公司 CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.	技術服務 Technical services	8,407,079.65			
凱盛石英材料(海南)有限公司 Triumph Quartz Material (Hainan) Co., Ltd.	採購材料 Purchase of materials	7,293,281.87			
江蘇蘇華達新材料有限公司 Jiangsu Suhuada New Materials Co., Ltd.	採購材料 Purchase of materials	5,454,400.83			14,166,373.91
蚌埠凱盛玻璃有限公司 Triumph Bengbu Glass Co., Ltd.	採購材料 Purchase of materials	4,998,389.68			
深圳凱盛科技工程有限公司 Shenzhen Triumph Science & Technology Engineering Co., Ltd.	工程服務 Engineering services	4,311,926.61			1,349,249.01
宿遷中玻新能源有限公司 Suqian CNG New Energy Co., Ltd.*	採購材料 Purchase of materials	3,389,657.60			
安徽天柱綠色能源科技有限公司 Anhui Tianzhu Green Energy Sources Technology Co., Ltd.	工程服務 Engineering services	2,848,774.42			971,184.54
上海凱盛朗坤信息技術股份有限公司 Shanghai Triumph Langkun Information Technology Co., Ltd.	工程服務 Engineering services	2,397,812.66			
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	技術服務 Technical services	1,292,452.83			563,420.77

十三. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

採購商品/接受勞務情況表(續)

XIII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labor service (Continued)

Table of purchase of commodity/receiving of labor service (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過 交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Transaction cap approved (if applicable)	Whether exceeding transaction cap (if applicable)	Amount for previous period
瑞泰科技股份有限公司湘潭分公司 Ruitai Technology Co., Ltd. Xiangtan Branch	工程服務 Engineering services	1,121,438.05			
凱盛光伏材料有限公司 Triumph Photovoltaic Materials Co., Ltd.	技術服務 Technical services	1,089,600.00			
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	採購材料 Purchase of materials	923,609.10			7,634,656.67
中新集團工程諮詢有限責任公司 Zhongxin Group Engineering Consulting Group Co., Ltd.	技術服務 Technical services	813,924.52			150,943.39
中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	維修服務 Maintenance services	791,769.91			
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	採購材料 Purchase of materials	766,221.22			2,205,323.01
中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	工程服務 Engineering services	763,443.40			854,716.98
中材高新材料股份有限公司 Sinoma Advanced Materials Co., Ltd.	採購材料 Purchase of materials	622,389.37			1,344,973.45
上海凱盛節能工程技術有限公司 Shanghai Triumph Energy Saving Engineering Co., Ltd.	技術服務 Technical services	526,556.60			
中建材環保研究院(江蘇)有限公司 CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.	維修服務 Maintenance services	428,026.31			
北京中輕合力國際展覽有限公司 Beijing Zhongqing Heli International Exhibition Co., Ltd.*	技術服務 Technical services	397,911.32			

十三. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

採購商品/接受勞務情況表(續)

XIII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labor service (Continued)

Table of purchase of commodity/receiving of labor service (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過 交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Transaction cap approved (if applicable)	Whether exceeding transaction cap (if applicable)	Amount for previous period
中國建材集團財務有限公司 China National Building Material Group Finance Co., Ltd.	利息支出 Interest expense	300,666.66			21,083.33
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	固定資產 Fixed assets	261,061.95			1,134,955.76
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	技術服務 Technical services	258,490.57			
中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	固定資產 Fixed assets	143,362.83			4,327,433.62
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	固定資產 Fixed assets	133,893.80			
山東工業陶瓷研究設計院有限公司 Shandong Industrial Ceramics Research & Design Institute Co., Ltd.	採購材料 Purchase of materials	126,451.33			
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	維修服務 Maintenance services	77,168.14			
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	固定資產 Fixed assets	64,601.77			5,717,699.15
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	採購材料 Purchase of materials	63,035.41			33,676.11
中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	採購材料 Purchase of materials	59,606.84			108,221.22

十三. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

採購商品/接受勞務情況表(續)

XIII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labor service (Continued)

Table of purchase of commodity/receiving of labor service (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過 交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Transaction cap approved (if applicable)	Whether exceeding transaction cap (if applicable)	Amount for previous period
中國國檢測試控股集團股份有限公司 China Building Material Test & Certification Group Co., Ltd.	技術服務 Technical services	48,400.94			175,372.65
上海凱盛朗坤信息技術股份有限公司 Shanghai Triumph Langkun Information Technology Co., Ltd.	技術服務 Technical services	45,283.02			232,075.48
揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	採購材料 Purchase of materials	11,725.67			7,964.60
河南省中聯玻璃有限責任公司 Henan Zhonglian Glass Co., Ltd.*	採購材料 Purchase of materials	10,987.27			5,416,012.30
揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	固定資產 Fixed assets	5,752.21			736,100.00
安徽華光光電材料科技集團有限公司 蚌埠光電玻璃分公司 Anhui Huaguang Photoelectricity Materials Technology Group Co. Ltd. Bengbu Photoelectricity Glass Branch	採購材料 Purchase of materials				21,089,495.23
中建材新能源工程有限公司 CNBM New Energy Engineering Co., Ltd.	工程服務 Engineering services				20,799,295.50
中國建材國際工程集團有限公司江蘇分公司 China Triumph International Engineering Co., Ltd. Jiangsu Branch	工程服務 Engineering services				6,841,729.44
上海凱盛節能工程技術有限公司 Shanghai Triumph Energy Saving Engineering Co., Ltd.	工程服務 Engineering services				6,002,613.67
耀華(秦皇島)玻璃技術開發有限公司 Yaohua (Qinhuangdao) Glass Technology Development Co., Ltd.*	採購材料 Purchase of materials				1,950,045.87
中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	工程服務 Engineering services				1,734,513.24

十三. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

採購商品/接受勞務情況表(續)

XIII. Related Party and Related Party Transactions (Continued)

4. Related party transactions (Continued)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labor service (Continued)

Table of purchase of commodity/receiving of labor service (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯交易內容	本期發生額	獲批的交易額度 (如適用)	是否超過 交易額度 (如適用)	上期發生額
Related party	Content of related party transactions	Amount for current period	Transaction cap approved (if applicable)	Whether exceeding transaction cap (if applicable)	Amount for previous period
揚州中科半導體照明有限公司 Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	在建工程 Construction in progress				715,596.33
中建材資產管理有限公司 CNBM Assets Operation Corporation Limited	技術服務 Technical services				566,037.72
南京輕機包裝機械有限公司 Nanjing Light Industrial Packaging Machinery Co., Ltd.	固定資產 Fixed assets				433,628.32
耀華(秦皇島)玻璃有限公司 Yaohua (Qinhuangdao) Glass Co., Ltd.*	採購材料 Purchase of materials				340,707.95
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	在建工程 Construction in progress				77,876.10
蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	技術服務 Technical services				41,769.91
中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	在建工程 Construction in progress				26,548.67
中國建材檢驗認證集團秦皇島有限公司 China Building Material Test & Certification Group Qinhuangdao Co., Ltd.	技術服務 Technical services				18,396.23
中國建材國際工程集團有限公司海南分公司 China Triumph International Engineering Co., Ltd. Hainan Branch	採購材料 Purchase of materials				10,702.75
中新集團工程諮詢有限責任公司蚌埠分公司 Zhongxin Group Engineering Consulting Group Co., Ltd. Bengbu Branch	在建工程 Construction in progress				-2,691.53

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

4. 關聯交易情況(續)

4. Related party transactions (Continued)

(1) 購銷商品、提供和接受勞務的關聯交易(續)

(1) Related party transactions regarding purchase and sales of commodity, provision and receiving of labor service (Continued)

出售商品／提供勞務情況表

Sales of goods/provision of services

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	關聯交易內容	本期發生額	上期發生額
Related party	Content of related party transactions	Amount for current period	Amount for previous period
遠東光電股份有限公司	代收水電費	2,763,980.66	1,937,591.37
Far East Opto-electronics Co., Ltd.	Utilities collection on behalf		
中國建材集團財務有限公司	存款利息	514,402.27	1,082,869.71
China National Building Material Group Finance Co., Ltd.	Interest on deposits		
浩豐(上海)農業科技有限公司	銷售光伏玻璃	42,825.51	
Haofeng (Shanghai) Agriculture Technology Co., Ltd.*	Sales of photovoltaic glass		
中建材凱盛機器人(上海)有限公司	銷售光伏玻璃	5,518.05	
CNBM Triumph Robotics (Shanghai) Co., Ltd.	Sales of photovoltaic glass		
中建材浚鑫科技有限公司	銷售光伏玻璃	396.40	16,080,816.77
CNBM Junxin Technology Co., Ltd.	Sales of photovoltaic glass		
凱盛光伏材料有限公司	光伏玻璃		12,264,771.70
Triumph Photovoltaic Materials Co., Ltd.	Photovoltaic glass		
凱盛科技集團有限公司	託管服務		1,698,113.22
Triumph Science & Technology Group Co., Ltd.*	Custody services		
耀華(秦皇島)玻璃技術開發有限公司	電力		612,937.64
Yaohua (Qinhuangdao) Glass Technology Development Co., Ltd.*	Electricity		
中國建材國際工程集團有限公司	電力		4,016.76
China Triumph International Engineering Company Limited	Electricity		
中國建材國際工程集團有限公司	技術服務		1,698,113.20
China Triumph International Engineering Company Limited	Technical services		
耀華(濮陽)玻璃有限公司	原材料		14,013,544.42
Yaohua (Puyang) Glass Co., Ltd.*	Raw materials		
中建材玻璃新材料研究院集團有限公司	技術服務		188.68
CNBM New Material Research Institute Group Co., Ltd.*	Technical services		

十三. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(2) 關聯受託管理／承包及委託管理／出包情況

本公司受託管理／承包情況表：

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

委託方／出包方名稱	受託方／ 承包方名稱	受託／ 承包資產類型	受託／ 承包起始日	受託／ 承包終止日	託管收益／ 承包收益定價依據	本期確認的託管收益／ 承包收益
Name of entrusting party/ contracting-out party	Name of entrusted party/contracting party	Type of entrustment/ contracting	Date of the commencement of the trusteeship/ contract	Date of the termination of the trusteeship/contract	The basis of pricing for custody income/ contracting income	Custody income/ contracting income recognised during the period
凱盛科技集團	本公司	股權託管	2024年3月28日	2025年3月27日	依據市場化原則，經雙方協商確定	0
Triumph Technology Group	The Company	Equity custody	28 March 2024	27 March 2025	Determined by the two parties through negotiation in accordance with the principle of marketization	

(3) 關聯租賃情況

本公司作為出租方：

(3) Leasing between related parties

The Company as the lessor:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

承租方名稱	租賃資產種類	本期確認的租賃收入	上期確認的租賃收入
Name of lessee	Type of leasing asset	Leasing revenue recognised in the current period	Leasing revenue recognised in the previous period
遠東光電股份有限公司 Far East Opto-electronics Co., Ltd.	固定資產 Fixed assets	193,671.62	187,530.35

十三. 關聯方及關聯交易(續)

4. 關聯交易情況(續)

(4) 關聯方資金拆借

2024年1-6月，中國建材集團有限公司及其附屬公司直接為本公司提供資金資助累計金額為0.00元，截至2024年6月30日資金資助餘額為130,000,000.00元。

(5) 關鍵管理人員報酬

項目	本期發生額	上期發生額
Item	Amount for current period	Amount for previous period
關鍵管理人員報酬	181.18	238.44
Remuneration of key management personnel		

單位：萬元 幣種：人民幣
Unit: 0'000 Yuan Currency: RMB

(6) 其他關聯交易

關聯方存款

4. Related party transactions (Continued)

(4) Borrowings/loans with related parties

From January to June 2024, China National Building Material Group Co., Ltd.* and its subsidiaries directly provided financial assistance to the Company with an accumulated amount of RMB0.00, and the balance of the funding grant as of 30 June 2024 amounted to RMB130,000,000.00.

(5) Remuneration of key management personnel

(6) Other related party transactions

Deposits with related parties

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

關聯方	存款金額	存款利率
Related party	Balance of deposits	Deposit interest rate
中國建材集團財務有限公司	136,631,722.77	0.55%–1.90%
China National Building Material Group Finance Co., Ltd.		

十三. 關聯方及關聯交易(續)

5. 應收、應付關聯方等未結算項目情況

(1) 應收項目

XIII. Related Party and Related Party Transactions (Continued)

5. Unsettled items such as receivables from and payables to related parties

(1) Receivables

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Book balance	Provision for bad debt	Book balance	Provision for bad debt
深圳凱盛科技工程有限公司 Shenzhen Triumph Science & Technology Engineering Co., Ltd.	應收票據 Notes receivable	6,317,053.93			
中建材浚鑫科技有限公司 CNBM Junxin Technology Co., Ltd.	應收票據 Notes receivable	2,000,000.00		10,000,000.00	90,000.00
凱盛數智信息技術科技(上海)有限公司 CTIEC Digitalization & Intellectualization (Shanghai) Co., Ltd.	應收票據 Notes receivable	41,446.24			
中國建材國際工程集團有限公司 China Triumph International Engineering Company Limited	應收賬款 Accounts receivable	15,647,687.69	312,953.75	15,647,687.69	312,953.75
中建材浚鑫科技有限公司 CNBM Junxin Technology Co., Ltd.	應收賬款 Accounts receivable	14,019,780.21	280,395.60	16,019,780.21	320,395.60
遠東光電股份有限公司 Far East Opto-electronics Co., Ltd.	應收賬款 Accounts receivable	12,111,497.82	526,175.16	11,529,660.85	514,538.43
耀華(秦皇島)玻璃有限公司 Yaohua (Qinhuangdao) Glass Co., Ltd.*	應收賬款 Accounts receivable	2,352,059.34	47,041.19	3,684,386.46	73,687.73
浩豐(上海)農業科技有限公司 Haofeng (Shanghai) Agriculture Technology Co., Ltd.*	應收賬款 Accounts receivable	1,702,183.80	34,043.68	2,116,339.59	42,326.79
凱盛光伏材料有限公司 Triumph Photovoltaic Materials Co., Ltd.	應收賬款 Accounts receivable			1,089,600.00	21,792.00
凱盛光伏材料有限公司 Triumph Photovoltaic Materials Co., Ltd.	應收款項融資 Accounts receivable financing			5,000,000.00	
蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	應收款項融資 Accounts receivable financing			4,000,000.00	

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

5. 應收、應付關聯方等未結算項目情況
(續)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(1) 應收項目(續)

(1) Receivables (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Book balance	Provision for bad debt	Book balance	Provision for bad debt
蚌埠凱盛工程技術有限公司	應收款項融資			2,635,000.00	
Bengbu Triumph Engineering Technology Company Limited	Accounts receivable financing				
中國建材國際工程集團有限公司	應收款項融資			1,800,000.00	
China Triumph International Engineering Company Limited	Accounts receivable financing				
中國建材國際工程集團有限公司江蘇分公司	應收款項融資			1,000,000.00	
China Triumph International Engineering Co., Ltd. Jiangsu Branch	Accounts receivable financing				
中國建材國際工程集團有限公司	預付賬款	630,046.03		630,046.03	
China Triumph International Engineering Company Limited	Prepayments				
中新集團工程諮詢有限責任公司	預付賬款	14,250.00			
Zhongxin Group Engineering Consulting Group Co., Ltd.	Prepayments				
河南省中聯玻璃有限責任公司	預付賬款	8,057.41		8,057.41	
Henan Zhonglian Glass Co., Ltd.*	Prepayments				
江蘇蘇華達新材料有限公司	預付賬款	4,203.84		5,991.63	
Jiangsu Suhuada New Materials Co., Ltd.	Prepayments				
宿遷中玻新能源有限公司	預付賬款	133,331.80			
Suqian CNG New Energy Co., Ltd.*	Prepayments				
蚌埠凱盛工程技術有限公司	預付賬款			279,120.00	
Bengbu Triumph Engineering Technology Company Limited	Prepayments				
中建材凱盛機器人(上海)有限公司	預付賬款			22,846.02	
CNBM Triumph Robotics (Shanghai) Co., Ltd.	Prepayments				
瑞泰科技股份有限公司湘潭分公司	預付賬款	27,057.50		380,167.50	
Ruitai Technology Co., Ltd. Xiangtan Branch	Prepayments				
中建材玻璃新材料研究院集團有限公司	預付賬款			85,859.16	
CNBM New Material Research Institute Group Co., Ltd.*	Prepayments				

十三. 關聯方及關聯交易(續)

5. 應收、應付關聯方等未結算項目情況(續)

(1) 應收項目(續)

XIII. Related Party and Related Party Transactions (Continued)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(1) Receivables (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Book balance	Provision for bad debt	Book balance	Provision for bad debt
中國國檢測試控股集團股份有限公司	預付賬款			25,145.00	
China Building Material Test & Certification Group Co., Ltd.	Prepayments				
深圳凱盛科技工程有限公司	其他應收款	35,294,528.48	705,890.57	39,216,136.98	784,322.74
Shenzhen Triumph Science & Technology Engineering Co., Ltd.	Other receivables				
耀華(秦皇島)玻璃有限公司	其他應收款	695,388.65	13,907.77		
Yaohua (Qinhuangdao) Energy Saving Glass Co., Ltd.*	Other receivables				
中國建材國際工程集團有限公司	其他應收款	623,000.00	12,460.00		
深圳分公司					
China Triumph International Engineering Co., Ltd. Shenzhen Branch	Other receivables				
秦皇島玻璃工業研究設計院有限公司	其他應收款	239,350.00	239,350.00		
Qinhuangdao Glass Industry Research and Design Institute Company Limited	Other receivables				
耀華(宜賓)玻璃有限公司	其他應收款	210,119.62	4,202.39	438,075.25	8,761.51
Yaohua (Yibin) Glass Co., Ltd.*	Other receivables				
蚌埠凱盛玻璃有限公司	其他應收款	32,949.72	658.99	30,001.41	600.03
Triumph Bengbu Glass Co., Ltd.	Other receivables				
凱盛科技集團有限公司	其他應收款			3,600,000.00	
Triumph Science & Technology Group Co., Ltd.*	Other receivables				
耀華(洛陽)玻璃有限公司	其他應收款			38,375.74	767.51
Yaohua (Luoyang) Glass Co., Ltd.*	Other receivables				
中國建材國際工程集團有限公司	其他應收款			31,696.00	633.92
江蘇分公司					
China Triumph International Engineering Co., Ltd. Jiangsu Branch	Other receivables				

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

5. 應收、應付關聯方等未結算項目情況
(續)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(1) 應收項目(續)

(1) Receivables (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Book balance	Provision for bad debt	Book balance	Provision for bad debt
中國建材國際工程集團有限公司	其他非流動資產	9,739,675.04		81,304,720.64	
China Triumph International Engineering Company Limited	Other non-current assets				
深圳凱盛科技工程有限公司	其他非流動資產	3,758,400.00			
Shenzhen Triumph Science & Technology Engineering Co., Ltd.	Other non-current assets				
中建材智能自動化研究院有限公司	其他非流動資產	3,399,000.00		498,300.00	
CNBM Research Institute for Intelligent Automation Co., Ltd.	Other non-current assets				
蚌埠凱盛工程技術有限公司	其他非流動資產	2,223,558.00		668,000.00	
Bengbu Triumph Engineering Technology Company Limited	Other non-current assets				
蚌埠化工機械製造有限公司	其他非流動資產	666,000.00			
Bengbu Chemical Machinery Manufacturing Company Limited	Other non-current assets				
中新集團工程諮詢有限責任公司蚌埠分公司	其他非流動資產	530,000.00		530,000.00	
Zhongxin Group Engineering Consulting Group Co., Ltd. Bengbu Branch	Other non-current assets				
中建材凱盛機器人(上海)有限公司	其他非流動資產	392,602.60		441,202.60	
CNBM Triumph Robotics (Shanghai) Co., Ltd.	Other non-current assets				
上海凱盛節能工程技術有限公司	其他非流動資產	375,000.00		375,000.00	
Shanghai Triumph Energy Saving Engineering Co., Ltd.	Other non-current assets				
中建材環保研究院(江蘇)有限公司	其他非流動資產	200,000.00		6,633,535.40	
CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.	Other non-current assets				

十三. 關聯方及關聯交易(續)

5. 應收、應付關聯方等未結算項目情況
(續)
- (1) 應收項目(續)

XIII. Related Party and Related Party Transactions (Continued)

5. Unsettled items such as receivables from and payables to related parties (Continued)
- (1) Receivables (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末餘額		期初餘額	
		Closing balance		Opening balance	
		賬面餘額	壞賬準備	賬面餘額	壞賬準備
Project name	Related party	Book balance	Provision for bad debt	Book balance	Provision for bad debt
揚州中科半導體照明有限公司	其他非流動資產	100,000.00			
Yangzhou Zhongke Semiconductor Lighting Co., Ltd.	Other non-current assets				
中國建材國際工程集團有限公司 蚌埠分公司	其他非流動資產			490,276,838.24	
China Triumph International Engineering Co., Ltd. Bengbu Branch	Other non-current assets				
中國建材國際工程集團有限公司 江蘇分公司	其他非流動資產			1,228,295.00	
China Triumph International Engineering Co., Ltd. Jiangsu Branch	Other non-current assets				
中建材玻璃新材料研究院集團有限公司	其他非流動資產			100,000.00	
CNBM New Material Research Institute Group Co., Ltd.*	Other non-current assets				

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

5. 應收、應付關聯方等未結算項目情況
(續)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(2) 應付項目

(2) Payable

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額	期初賬面餘額
Project name	Related party	Book balance at the end of the period	Book balance at the beginning of the period
應付賬款	中國建材國際工程集團有限公司		
Accounts payable	蚌埠分公司	230,001,680.08	156,716,338.36
應付賬款	China Triumph International Engineering Co., Ltd. Bengbu Branch		
應付賬款	中建材凱盛礦產資源集團有限公司	224,842,658.78	357,395,685.93
Accounts payable	CNBMG Triumph Mineral Resources Group Co., Ltd.		
應付賬款	中國建材國際工程集團有限公司	106,750,881.47	84,373,709.05
Accounts payable	China Triumph International Engineering Company Limited		
應付賬款	中國建材國際工程集團有限公司		
Accounts payable	江蘇分公司	38,850,912.87	53,711,689.56
應付賬款	China Triumph International Engineering Co., Ltd. Jiangsu Branch		
應付賬款	上海凱盛節能工程技術有限公司	30,704,707.32	31,062,857.32
Accounts payable	Shanghai Triumph Energy Saving Engineering Co., Ltd.		
應付賬款	廣東凱盛光伏技術研究院有限公司	26,114,338.48	21,907,331.41
Accounts payable	Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*		
應付賬款	中國建材國際工程集團有限公司		
Accounts payable	深圳分公司	24,801,523.28	24,801,523.28
應付賬款	China Triumph International Engineering Co., Ltd. Shenzhen Branch		
應付賬款	凱盛光伏材料有限公司	14,882,595.87	14,882,595.87
Accounts payable	Triumph Photovoltaic Materials Co., Ltd.		
應付賬款	深圳凱盛科技工程有限公司	10,733,000.00	30,033,000.00
Accounts payable	Shenzhen Triumph Science & Technology Engineering Co., Ltd.		

十三. 關聯方及關聯交易(續)

5. 應收、應付關聯方等未結算項目情況(續)

(2) 應付項目(續)

XIII. Related Party and Related Party Transactions (Continued)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額	期初賬面餘額
Project name	Related party	Book balance at the end of the period	Book balance at the beginning of the period
應付賬款 Accounts payable	凱盛石英材料(海南)有限公司 Triumph Quartz Material (Hainan) Co., Ltd.	3,635,239.59	
應付賬款 Accounts payable	宿遷中玻新能源有限公司 Suqian CNG New Energy Co., Ltd.*	3,237,661.71	640,772.69
應付賬款 Accounts payable	中建材環保研究院(江蘇)有限公司 CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.	2,914,464.60	190,000.00
應付賬款 Accounts payable	安徽天柱綠色能源科技有限公司 Anhui Tianzhu Green Energy Sources Technology Co., Ltd.	2,703,444.08	2,898,279.96
應付賬款 Accounts payable	中建材智能自動化研究院有限公司 CNBM Research Institute for Intelligent Automation Co., Ltd.	2,660,086.46	4,289,392.50
應付賬款 Accounts payable	蚌埠凱盛工程技術有限公司 Bengbu Triumph Engineering Technology Company Limited	1,716,759.44	1,729,812.81
應付賬款 Accounts payable	中建材玻璃新材料研究院集團有限公司 CNBM New Material Research Institute Group Co., Ltd.*	1,649,159.71	2,402,000.00
應付賬款 Accounts payable	蚌埠化工機械製造有限公司 Bengbu Chemical Machinery Manufacturing Company Limited	1,635,187.03	5,508,650.01
應付賬款 Accounts payable	中建材凱盛機器人(上海)有限公司 CNBM Triumph Robotics (Shanghai) Co., Ltd.	1,545,544.94	1,202,172.24
應付賬款 Accounts payable	上海凱盛朗坤信息技術股份有限公司 Shanghai Triumph Langkun Information Technology Co., Ltd.	1,257,812.66	

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

5. 應收、應付關聯方等未結算項目情況
(續)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(2) 應付項目(續)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額	期初賬面餘額
Project name	Related party	Book balance at the end of the period	Book balance at the beginning of the period
應付賬款	中材高新材料股份有限公司	499,696.90	915,160.00
Accounts payable	Sinoma Advanced Materials Co., Ltd.		
應付賬款	揚州中科半導體照明有限公司	212,476.63	249,126.63
Accounts payable	Yangzhou Zhongke Semiconductor Lighting Co., Ltd.		
應付賬款	山東工業陶瓷研究設計院有限公司	126,451.33	
Accounts payable	Shandong Industrial Ceramics Research & Design Institute Co., Ltd.		
應付賬款	蚌埠凱盛玻璃有限公司	99,864.81	
Accounts payable	Triumph Bengbu Glass Co., Ltd.		
應付賬款	遠東光電股份有限公司	45,876.13	45,876.13
Accounts payable	Far East Opto-electronics Co., Ltd.		
應付賬款	瑞泰科技股份有限公司湘潭分公司	27,057.50	
Accounts payable	Ruitai Technology Co., Ltd. Xiangtan Branch		
應付賬款	安徽華光光電材料科技集團有限公司蚌埠光電玻璃分公司	25,043.63	25,043.63
Accounts payable	Anhui Huaguang Photoelectricity Materials Technology Group Co. Ltd. Bengbu Photoelectricity Glass Branch		
應付賬款	中國國檢測試控股集團股份有限公司	16,000.00	
Accounts payable	China Building Material Test & Certification Group Co., Ltd.		
應付賬款	南京輕機包裝機械有限公司		245,000.00
Accounts payable	Nanjing Light Industrial Packaging Machinery Co., Ltd.		
應付賬款	秦皇島玻璃工業研究設計院有限公司		148,000.00
Accounts payable	Qinhuangdao Glass Industry Research and Design Institute Company Limited		

十三. 關聯方及關聯交易(續)

5. 應收、應付關聯方等未結算項目情況(續)

(2) 應付項目(續)

XIII. Related Party and Related Party Transactions (Continued)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額	期初賬面餘額
Project name	Related party	Book balance at the end of the period	Book balance at the beginning of the period
應付賬款	凱盛重工有限公司		29,600.00
Accounts payable	Triumph Heavy Industry Co., Ltd.		
應付賬款	中國建材國際工程集團有限公司 四川分公司		14,970.00
Accounts payable	China Triumph International Engineering Co., Ltd. Sichuan Branch		
其他應付款	中國洛陽浮法玻璃集團有限責任公司	130,107,011.98	130,000,000.00
Other payables	China Luoyang Float Glass (Group) Company Limited*		
其他應付款	中建材玻璃新材料研究院集團有限公司	3,663,423.21	3,338,423.21
Other payables	CNBM New Material Research Institute Group Co., Ltd.*		
其他應付款	深圳凱盛科技工程有限公司	159,054.00	
Other payables	Shenzhen Triumph Science & Technology Engineering Co., Ltd.		
其他應付款	中國耀華玻璃集團有限公司	158,566.50	155,416.50
Other payables	China Yaohua Glass Group Corporation Co., Ltd.		
其他應付款	中新集團工程諮詢有限責任公司 蚌埠分公司	150,000.00	150,000.00
Other payables	Zhongxin Group Engineering Consulting Group Co., Ltd. Bengbu Branch		
其他應付款	凱盛科技股份有限公司蚌埠華益分公司	76,221.49	76,221.49
Other payables	Triumph Science & Technology Co., Ltd. Bengbu Huayi Branch		
其他應付款	中建材智能自動化研究院有限公司	50,200.00	50,200.00
Other payables	CNBM Research Institute for Intelligent Automation Co., Ltd.		

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

5. 應收、應付關聯方等未結算項目情況
(續)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(2) 應付項目(續)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額	期初賬面餘額
Project name	Related party	Book balance at the end of the period	Book balance at the beginning of the period
其他應付款	南京輕機包裝機械有限公司	50,000.00	50,000.00
Other payables	Nanjing Light Industrial Packaging Machinery Co., Ltd.		
其他應付款	蚌埠興科玻璃有限公司	11,624.94	11,624.94
Other payables	Bengbu Xingke Glass Co., Ltd.		
其他應付款	凱盛玻璃控股有限公司	4,000.00	
Other payables	Triumph Glass Holding Co., Ltd.		
其他應付款	蚌埠化工機械製造有限公司	500.00	500.00
Other payables	Bengbu Chemical Machinery Manufacturing Company Limited		
其他應付款	凱盛科技股份有限公司	0.01	0.01
Other payables	Triumph Science & Technology Co., Ltd.		
其他應付款	中國建材國際工程集團有限公司 深圳分公司		65,242.15
Other payables	China Triumph International Engineering Co., Ltd. Shenzhen Branch		
其他應付款	中建材凱盛機器人(上海)有限公司		50,000.00
Other payables	CNBM Triumph Robotics (Shanghai) Co., Ltd.		
其他應付款	中建材凱盛礦產資源集團有限公司		11,236.10
Other payables	CNBMG Triumph Mineral Resources Group Co., Ltd.		
應付票據	中建材凱盛礦產資源集團有限公司	85,297,629.32	66,345,017.62
Notes payable	CNBMG Triumph Mineral Resources Group Co., Ltd.		
應付票據	廣東凱盛光伏技術研究院有限公司	9,323,000.00	6,520,500.00
Notes payable	Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*		

十三. 關聯方及關聯交易(續)

5. 應收、應付關聯方等未結算項目情況(續)

(2) 應付項目(續)

XIII. Related Party and Related Party Transactions (Continued)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額	期初賬面餘額
Project name	Related party	Book balance at the end of the period	Book balance at the beginning of the period
應付票據	中建材智能自動化研究院有限公司	1,928,220.00	4,213,890.00
Notes payable	CNBM Research Institute for Intelligent Automation Co., Ltd.		
應付票據	凱盛石英材料(海南)有限公司	1,469,526.00	
Notes payable	Triumph Quartz Material (Hainan) Co., Ltd.		
應付票據	蚌埠化工機械製造有限公司	400,000.00	6,943,300.00
Notes payable	Bengbu Chemical Machinery Manufacturing Company Limited		
應付票據	中建材環保研究院(江蘇)有限公司		3,800,000.00
Notes payable	CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.		
應付票據	中材高新材料股份有限公司		560,430.00
Notes payable	Sinoma Advanced Materials Co., Ltd.		
應付票據	河南省中聯玻璃有限責任公司		280,413.35
Notes payable	Henan Zhonglian Glass Co., Ltd.*		
應付票據	中建材凱盛機器人(上海)有限公司		147,000.00
Notes payable	CNBM Triumph Robotics (Shanghai) Co., Ltd.		
應付票據	中建材玻璃新材料研究院集團有限公司		60,000.00
Notes payable	CNBM New Material Research Institute Group Co., Ltd.*		
應付票據	蚌埠凱盛工程技術有限公司		38,000.00
Notes payable	Bengbu Triumph Engineering Technology Company Limited		
其他流動負債	中建材凱盛礦產資源集團有限公司	40,470,178.66	126,884,109.67
Other current liabilities	CNBMG Triumph Mineral Resources Group Co., Ltd.		
其他流動負債	廣東凱盛光伏技術研究院有限公司	5,985,590.00	4,410,000.00
Other current liabilities	Guangdong Triumph Photovoltaic Technology Research Institute Co., Ltd.*		

十三. 關聯方及關聯交易(續)

XIII. Related Party and Related Party Transactions (Continued)

5. 應收、應付關聯方等未結算項目情況
(續)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(2) 應付項目(續)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額	期初賬面餘額
Project name	Related party	Book balance at the end of the period	Book balance at the beginning of the period
其他流動負債	凱盛石英材料(海南)有限公司	2,966,363.40	105,412.00
Other current liabilities	Triumph Quartz Material (Hainan) Co., Ltd.		
其他流動負債	蚌埠凱盛玻璃有限公司	2,500,000.00	
Other current liabilities	Triumph Bengbu Glass Co., Ltd.		
其他流動負債	宿遷中玻新能源有限公司	1,756,055.22	4,133,120.21
Other current liabilities	Suqian CNG New Energy Co., Ltd.*		
其他流動負債	蚌埠化工機械製造有限公司	1,437,200.00	5,020,000.00
Other current liabilities	Bengbu Chemical Machinery Manufacturing Company Limited		
其他流動負債	深圳凱盛科技工程有限公司	839,493.67	2,941,857.52
Other current liabilities	Shenzhen Triumph Science & Technology Engineering Co., Ltd.		
其他流動負債	中建材玻璃新材料研究院集團有限公司	507,286.18	2,250,000.00
Other current liabilities	CNBM New Material Research Institute Group Co., Ltd.*		
其他流動負債	上海凱盛節能工程技術有限公司	279,075.00	500,000.00
Other current liabilities	Shanghai Triumph Energy Saving Engineering Co., Ltd.		
其他流動負債	中建材凱盛機器人(上海)有限公司	140,000.00	690,305.92
Other current liabilities	CNBM Triumph Robotics (Shanghai) Co., Ltd.		
其他流動負債	中材高新材料股份有限公司	124,121.74	260,000.00
Other current liabilities	Sinoma Advanced Materials Co., Ltd.		
其他流動負債	蚌埠凱盛工程技術有限公司	60,750.00	813,355.00
Other current liabilities	Bengbu Triumph Engineering Technology Company Limited		
其他流動負債	揚州中科半導體照明有限公司	39,000.00	2,698,738.00
Other current liabilities	Yangzhou Zhongke Semiconductor Lighting Co., Ltd.		

十三. 關聯方及關聯交易(續)

5. 應收、應付關聯方等未結算項目情況
(續)

(2) 應付項目(續)

XIII. Related Party and Related Party Transactions (Continued)

5. Unsettled items such as receivables from and payables to related parties (Continued)

(2) Payable (Continued)

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目名稱	關聯方	期末賬面餘額	期初賬面餘額
Project name	Related party	Book balance at the end of the period	Book balance at the beginning of the period
其他流動負債	中國建材國際工程集團有限公司 蚌埠分公司		146,104,650.84
Other current liabilities	China Triumph International Engineering Co., Ltd. Bengbu Branch		
其他流動負債	中國建材國際工程集團有限公司		9,734,312.41
Other current liabilities	China Triumph International Engineering Company Limited		
其他流動負債	中建材環保研究院(江蘇)有限公司		3,455,365.92
Other current liabilities	CNBM Environmental Protection Research Institute (Jiangsu) Co., Ltd.		
其他流動負債	河南省中聯玻璃有限責任公司		2,239,720.00
Other current liabilities	Henan Zhonglian Glass Co., Ltd.*		
其他流動負債	中建材智能自動化研究院有限公司		2,070,000.00
Other current liabilities	CNBM Research Institute for Intelligent Automation Co., Ltd.		
其他流動負債	安徽天柱綠色能源科技有限公司		2,000,000.00
Other current liabilities	Anhui Tianzhu Green Energy Sources Technology Co., Ltd.		
其他流動負債	成都中建材光電材料有限公司		2,000,000.00
Other current liabilities	CNBM (Chengdu) Optoelectronic Materials Co., Ltd.		
其他流動負債	中國建材國際工程集團有限公司 江蘇分公司		2,000,000.00
Other current liabilities	China Triumph International Engineering Co., Ltd. Jiangsu Branch		
其他流動負債	中國建材國際工程集團有限公司 深圳分公司		648,881.20
Other current liabilities	China Triumph International Engineering Co., Ltd. Shenzhen Branch		
其他流動負債	江蘇蘇華達新材料有限公司		412,807.04
Other current liabilities	Jiangsu Suhuada New Materials Co., Ltd.		
其他流動負債	瑞泰科技股份有限公司		100,000.00
Other current liabilities	Ruitai Technology Co., Ltd.		

十四. 承諾及或有事項

XIV. Commitments and Contingencies

1. 重要承諾事項

資產負債表日存在的對外重要承諾、性質、金額

資本承諾

1. Significant commitments

Significant external commitments, nature and amount thereof as at the balance sheet date

Capital commitments

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

已簽約但尚未於財務報表中確認的資本承諾

Capital commitments contracted but not yet recognised in the financial statements

期末餘額	上年年末餘額
Closing balance	Balance at the end of the previous year

購建長期資產承諾

1,277,744,179.17

1,546,624,275.11

Commitments in relation to acquisition and construction of long term assets

2. 或有事項

(1) 資產負債表日存在的重要或有事項

報告期，公司無資產負債表日存在的重要或有事項。

(2) 公司沒有需要披露的重要或有事項，也應予以說明：

截至2024年6月30日，本公司不存在應披露的未決訴訟、對外擔保等或有事項。

2. Contingencies

(1) Significant contingencies at the balance sheet date

During the reporting period, the Company did not have significant contingencies at the balance sheet date.

(2) Material contingencies not required to be disclosed by the Company should also be stated:

As of 30 June 2024, the Company had no contingent items such as outstanding litigation and external guarantees that should be disclosed.

十五. 資產負債表日後事項

截至2024年8月29日，本公司不存在應披露的資產負債表日後事項。

XV. Subsequent Events after the Date of Balance Sheet

As of 29 August 2024, the Company has no other events that should be disclosed after the balance sheet date.

十六. 其他重要事項

1. 分部信息

(1) 報告分部的確定依據與會計政策

根據本公司的內部組織結構、管理要求及內部報告制度，本公司的經營業務劃分為2個報告分部。這些報告分部是以公司日常內部管理要求的財務信息為基礎確定的。集團的管理層定期評價這些報告分部的經營成果，以決定向其分配資源及評價其業績。

經營分部是指本公司內同時滿足下列條件的組成部分：

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

本公司的經營分部分為光伏玻璃和其他功能玻璃分部。

分部報告信息根據各分部向管理層報告時採用的會計政策及計量標準披露，這些計量基礎與編製財務報表時的會計政策與計量標準保持一致。分部資產不包括遞延所得稅資產，分部負債不包括遞延所得稅負債。

分部間轉移交易以實際交易價格為基礎計量。分部收入和分部費用按各分部的實際收入和費用確定。分部資產或負債按經營分部日常活動中使用的可歸屬於該經營分部的資產或產生的可歸屬於該經營分部的負債分配。

XVI. Other Significant Events

1. Segment information

(1) Determination basis and accounting policies of reporting segment

In accordance with the Company's internal organizational structure, management requirements and internal reporting system, the Company's operations are divided into two reporting segments, which are identified on the basis of financial information required by the Company's daily internal management. The management of the Group regularly evaluates the operating results of these reporting segments to make decisions about resources to be allocated to the segment and to assess its performance.

An operating segment is a component of the Company that meet the following conditions simultaneously:

- (1) the component is able to generate revenues and incur expenses from its ordinary activities;
- (2) whose operating results are regularly evaluated by the Company's management to make decisions about resources to be allocated to the segment and to assess its performance;
- (3) for which relevant accounting information such as financial position, operating results and cash flows is available to the Company. Two or more operating segments may be aggregated into a single operating segment if they have similar economic characteristics and meet specified conditions.

The operating segments of the Company include photovoltaic glass segment and other functional glass segment.

Segment information is disclosed in accordance with the accounting policies and measurement criteria adopted by each segment when reporting to management. The measurement criteria are consistent with the accounting policy and measurement criteria in the preparation of the financial statements. Segment assets exclude deferred income tax assets and segment liabilities exclude deferred income tax liabilities.

Inter-segment transactions are measured based on the actual transaction price. Segment revenue and segment expenses are recognised based on the actual revenue generated and actual expenses incurred by the respective segments. Assets and liabilities are allocated to the respective segments according to the assets used or liabilities assumed in their daily operating activities.

十六. 其他重要事項(續)

XVI. Other Significant Events (Continued)

1. 分部信息(續)

1. Segment information (Continued)

(2) 報告分部的財務信息

(2) Financial information of reporting segment

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	光伏玻璃板塊 Photovoltaic glass	其他功能玻璃板塊 Other functional glass	未分配項目 Unallocated items	分部間抵銷 Inter-segment offset	合計 Total
營業收入	Operating income	2,958,267,048.91	19,990,232.04	372,539,020.80	-371,972,983.08	2,978,823,318.67
其中：主營業務收入	Including: Revenue from principal operations	2,954,116,003.29	18,700,370.60			2,972,816,373.89
營業成本	Operating costs	2,752,482,329.87	18,611,280.05	371,408,628.64	-371,408,628.64	2,771,093,609.92
其中：主營業務成本	Including: Cost of principal operations	2,750,759,707.89	17,764,972.60			2,768,524,680.49
信用減值損失(損失以「-」號填列)	Impairment losses of credit (loss is represented by "-")	-3,488,210.35	95,692.64	-480,000.00		-3,872,517.71
資產減值損失(損失以「-」號填列)	Impairment losses of assets (loss is represented by "-")	-26,021,811.16	-34,146.53			-26,055,957.69
折舊費和攤銷費	Depreciation expenses and amortization expenses	180,501,443.88	5,975,376.76	727,806.85		187,204,627.49
利潤總額(虧損總額以「-」號填列)	Total profit (total loss is represented by "-")	-38,781,047.18	-4,021,057.03	-14,418,411.61	-12,513,253.99	-69,733,769.81
所得稅費用(溢利以「-」號填列)	Income tax expenses (profit is represented by "-")	-21,410,018.66	-335,615.91			-21,745,634.57
淨利潤(淨虧損以「-」號填列)	Net profit (net loss is represented by "-")	-17,371,028.52	-3,971,233.36	-14,418,411.61	-12,227,461.75	-47,988,135.24
資產總額	Total assets	11,607,547,661.17	968,738,879.10	5,072,928,211.84	-4,866,574,226.08	12,782,640,526.03
負債總額	Total liabilities	6,910,560,309.79	590,370,414.32	1,189,385,454.60	-912,933,891.73	7,777,382,286.98

(3) 其他說明

(3) Other explanations

其他分部信息

Other segment information

營業收入按客戶地理位置分類

Operating income by customer's geographical location

地理位置	Geographical location	本期發生額 Amount for current period	上期發生額 Amount for previous period
中國(除港澳台地區)	China (excluding Hong Kong, Macau and Taiwan)	2,886,734,877.94	2,545,346,061.28
其他國家和地區	Other countries and regions	92,088,440.73	233,472,232.76
合計	Total	2,978,823,318.67	2,778,818,294.04

十六. 其他重要事項(續)

1. 分部信息(續)

(3) 其他說明(續)

非流動資產按所在地理位置分類

地理位置	Geographical location	期末餘額	上年年末餘額
		Closing balance	Balance at the end of the previous year
中國(除港澳台地區)	China (excluding Hong Kong, Macau and Taiwan)	8,344,124,957.52	8,079,787,042.06

對主要客戶的依賴程度

本公司2024年1-6月有4名來自新能源報告分部的客戶(屬於同一控制人控制的客戶視為同一客戶)之交易額超過本公司收入之10%，交易金額分別是：672,389,099.53元、481,492,802.91元、444,492,255.18元、370,286,899.93元。

XVI. Other Significant Events (Continued)

1. Segment information (Continued)

(3) Other explanations (Continued)

Non-current assets by its geographical location

Closing balance	Balance at the end of the previous year
8,344,124,957.52	8,079,787,042.06

Degree of reliance on major customers

From January to June 2024, the transaction amount of four customers (customers who are controlled by the same controller are deemed to be the same customer) from new energy reporting segment exceeds 10% of the Company's revenue, and the amounts are RMB672,389,099.53, RMB481,492,802.91, RMB444,492,255.18 and RMB370,286,899.93, respectively.

十七. 本公司財務報表主要項目註釋

XVII. Notes to Major Items of the Financial Statements of the Company

1. 應收賬款

1. Accounts receivable

(1) 按賬齡披露

(1) Disclosure by aging

應收賬款按其入賬日期的賬齡分析如下：

Aging analysis of accounts receivables by date of entry as follows:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

賬齡	Aging	期末賬面餘額 Book balance at the end of the period	比例 Ratio (%)	期初賬面餘額 Book balance at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	143,303,601.12	75.50	89,691,502.93	65.86
1年以內小計	Sub-total within 1 year	143,303,601.12	75.50	89,691,502.93	65.86
1至2年	1 to 2 years				
2至3年	2 to 3 years				
3至4年	3 to 4 years				
4至5年	4 to 5 years				
5年以上	Over 5 years	46,500,899.56	24.50	46,500,899.56	34.14
合計	Total	189,804,500.68	100.00	136,192,402.49	100.00

十七、本公司財務報表主要項目註釋(續)

XVII. Notes to Major Items of the Financial Statements of the Company
(Continued)

1. 應收賬款(續)

1. Accounts receivable (Continued)

(2) 按壞賬計提方法分類披露

(2) *Classified disclosure by the method of bad debt provision*

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

[illegible]

十七. 本公司財務報表主要項目註釋(續)

1. 應收賬款(續)

(2) 按壞賬計提方法分類披露(續)

按組合計提壞賬準備：

組合計提項目：關聯方客戶組合

名稱	Name	期末餘額		計提比例	上年年末餘額		
		應收賬款	壞賬準備		應收賬款	壞賬準備	計提比例
		Accounts receivable	Provision for bad debts	Provision ratio (%)	Accounts receivable	Provision for bad debts	Provision ratio (%)
關聯方客戶	Related party customers	143,303,601.12			89,691,502.93		
合計	Total	143,303,601.12			89,691,502.93		

組合計提項目：一般客戶組合

1. Accounts receivable (Continued)

(2) Classified disclosure by the method of bad debt provision (Continued)

Bad debt provision on group basis:

Items for which provision is assessed on a group basis: related party customer group

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

名稱	Name	期末餘額		計提比例	上年年末餘額		
		應收賬款	壞賬準備		應收賬款	壞賬準備	計提比例
		Accounts receivable	Provision for bad debts	Provision ratio (%)	Accounts receivables	Provision for bad debts	Provision ratio (%)
5年以上	Over 5 years	46,500,899.56	46,500,899.56	100.00	46,500,899.56	46,500,899.56	100.00
合計	Total	46,500,899.56	46,500,899.56	100.00	46,500,899.56	46,500,899.56	100.00

Item for which provision is assessed on a group basis: general customers group

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

十七. 本公司財務報表主要項目註釋(續)

1. 應收賬款(續)

(3) 壞賬準備的情況

類別	Category	期初餘額 Opening balance	本期變動金額 Increase/decrease for the period				期末餘額 Closing balance
			計提 Provision	收回或轉回 Recovery or reversal	轉銷或核銷 Write-off or cancellation	其他變動 Other changes	
壞賬準備	Provision for bad debts	46,500,899.56					46,500,899.56
合計	Total	46,500,899.56					46,500,899.56

(4) 按欠款方歸集的期末餘額前五名的應收賬款和合同資產情況

單位名稱	Unit name	應收賬款 期末餘額	合同資產 期末餘額	應收賬款和 合同資產 期末餘額	佔應收賬款和 合同資產期末餘額 合計數的比例 Percentage of total closing balance of accounts receivable and contract assets (%)	壞賬準備 期末餘額
		Closing balance of accounts receivable	Closing balance of contract assets	Closing balance of accounts receivable and contract assets		Closing balance of bad debt provision
第一名	Rank 1st	56,253,794.66		56,253,794.66	29.64	
第二名	Rank 2nd	31,911,700.51		31,911,700.51	16.81	
第三名	Rank 3rd	26,950,051.51		26,950,051.51	14.20	
第四名	Rank 4th	13,388,861.15		13,388,861.15	7.05	
第五名	Rank 5th	8,586,900.00		8,586,900.00	4.52	
合計	Total	137,091,307.83		137,091,307.83	72.22	

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

1. Accounts receivable (Continued)

(3) Provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

(4) Top five largest accounts receivable and contract assets at the end of the period by the balance collected regarding the party in default

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

十七. 本公司財務報表主要項目註釋(續)

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

2. 其他應收款

2. Other receivables

項目列示

Presentation by item

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	期末餘額 Closing balance	期初餘額 Opening balance
其他應收款	Other receivables	768,373,466.63	936,818,184.15
減：壞賬準備	Less: provision for bad debts	32,776,805.33	32,296,805.33
合計	Total	735,596,661.30	904,521,378.82

其他應收款

Other receivables

(1) 按賬齡披露

(1) Disclosure by ageing

其他應收款按其入賬日期的賬齡
分析如下：

Ageing analysis of other receivables by date of entry as follows:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

賬齡	Aging	期末賬面餘額 Book balance at the end of the period	比例 Ratio (%)	期初賬面餘額 Book balance at the beginning of the period	比例 Ratio (%)
1年以內	Within 1 year	734,260,861.30	95.56	886,133,281.61	94.59
1年以內小計	Sub-total within 1 year	734,260,861.30	95.56	886,133,281.61	94.59
1至2年	1 to 2 years	1,800,000.00	0.23	18,372,297.21	1.96
2至3年	2 to 3 years	200,000.00	0.03	800,000.00	0.08
3至4年	3 to 4 years	1,200,000.00	0.16	1,200,000.00	0.13
4至5年	4 to 5 years	600,000.00	0.08		
5年以上	Over 5 years	30,312,605.33	3.95	30,312,605.33	3.24
合計	Total	768,373,466.63	100.00	936,818,184.15	100.00

十七. 本公司財務報表主要項目註釋(續)

2. 其他應收款(續)

其他應收款(續)

(2) 按款項性質分類

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

2. Other receivables (Continued)

Other receivables (Continued)

(2) By nature of amount

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

款項性質	Nature of amount	期末賬面餘額 Book balance at the end of the period	期初賬面餘額 Book balance at the beginning of the period
備用金、保證金、押金	Reserve, security deposit, deposit	207,019.61	97,891.91
應收附屬公司	Amounts due from subsidiaries	718,714,513.32	880,869,896.08
往來款	Current accounts	35,675,333.70	42,073,796.16
其他	Others	13,776,600.00	13,776,600.00
合計	Total	768,373,466.63	936,818,184.15

(3) 壞賬準備計提情況

(3) By provision for bad debts

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

壞賬準備	Provision for bad debts	第一階段 Stage 1 未來12個月預期 信用損失 Next 12-month ECL	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 ECL (non-credit- 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 ECL (credit- impaired)	合計 Total
2024年1月1日餘額	Balance as at 1 January 2024	24,200.00	1,960,000.00	30,312,605.33	32,296,805.33
2024年1月1日餘額 在本期	Balance as at 1 January 2024 in the current period				
— 轉入第二階段	— Transfer to Stage 2				
— 轉入第三階段	— Transfer to Stage 3				
— 轉回第二階段	— Transfer back to Stage 2				
— 轉回第一階段	— Transfer back to Stage 1				
本期計提	Provision for the period		480,000.00		480,000.00
本期轉回	Reversed for the period				
本期轉銷	Write-off for the period				
本期核銷	Cancellation for the period				
其他變動	Other changes				
2024年6月30日餘額	Balance as at 30 June 2024	24,200.00	2,440,000.00	30,312,605.33	32,776,805.33

十七. 本公司財務報表主要項目註釋(續)

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

2. 其他應收款(續)

2. Other receivables (Continued)

其他應收款(續)

Other receivables (Continued)

(3) 壞賬準備計提情況(續)

(3) By provision for bad debts (Continued)

各階段劃分依據和壞賬準備計提比例

Basis of classification and bad debt provision ratio by stages

期末，處於第一階段的壞賬準備：

Provision for bad debts in the first stage at the end of the period:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	賬面餘額 Book balance	未來12個月內的預期信用損失率 Expected credit loss rate over the next 12 months (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis				
按組合計提壞賬準備	Provision for bad debt on group basis	666,661,735.39		24,200.00	666,637,535.39
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis				
組合2：保證金、押金	Group 2: Security deposit, deposit				
組合3：合併範圍內往來款	Group 3: Transactions inside the scope of consolidation	651,115,387.41			651,115,387.41
組合4：合併範圍外往來款	Group 4: Transactions outside the scope of consolidation				
組合5：一般客戶	Group 5: General customers	1,769,747.98	1.37	24,200.00	1,745,547.98
組合6：社保和備用金	Group 6: Social security and reserve				
組合7：政府補助	Group 7: Government grants	13,776,600.00			13,776,600.00
合計	Total	666,661,735.39		24,200.00	666,637,535.39

十七. 本公司財務報表主要項目註釋(續)

2. 其他應收款(續)

其他應收款(續)

(3) 壞賬準備計提情況(續)

期末，處於第二階段的壞賬準備：

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

2. Other receivables (Continued)

Other receivables (Continued)

(3) By provision for bad debts (Continued)

Provision for bad debts in the second stage at the end of the period:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	賬面餘額 Book balance	整個存續期 預期信用損失率 Expected credit loss rate over the lifetime (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis				
按組合計提壞賬準備	Provision for bad debt on group basis	71,958,873.89	3.39	2,440,000.00	69,518,873.89
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis				
組合2：保證金、押金	Group 2: Security deposit, deposit				
組合3：合併範圍內往來款	Group 3: Transactions inside the scope of consolidation	67,599,125.91			67,599,125.91
組合4：合併範圍外往來款	Group 4: Transactions outside the scope of consolidation				
組合5：一般客戶	Group 5: General customers	3,800,000.00	64.21	2,440,000.00	1,360,000.00
組合6：社保和備用金	Group 6: Social security and reserve	559,747.98			559,747.98
組合7：政府補助	Group 7: Government grants				
合計	Total	71,958,873.89	3.39	2,440,000.00	69,518,873.89

十七. 本公司財務報表主要項目註釋(續)

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

2. 其他應收款(續)

2. Other receivables (Continued)

其他應收款(續)

Other receivables (Continued)

(3) 壞賬準備計提情況(續)

(3) By provision for bad debts (Continued)

期末，處於第三階段的壞賬準備：

Provision for bad debts in the third stage at the end of the period:

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

類別	Category	賬面餘額 Book balance	整個存續期 預期信用損失率 Expected credit loss rate over the lifetime (%)	壞賬準備 Provision for bad debt	賬面價值 Book value
按單項計提壞賬準備	Provision for bad debt on individual basis				
按組合計提壞賬準備	Provision for bad debt on group basis	30,312,605.33	100.00	30,312,605.33	
組合1：光伏補貼款	Group 1: Photovoltaic subsidies basis				
組合2：保證金、押金	Group 2: Security deposit, deposit				
組合3：合併範圍內往來款	Group 3: Transactions inside the scope of consolidation				
組合4：合併範圍外往來款	Group 4: Transactions outside the scope of consolidation				
組合5：一般客戶	Group 5: General customers	30,221,713.42	100.00	30,221,713.42	
組合6：社保和備用金	Group 6: Social security and reserve	90,891.91	100.00	90,891.91	
組合7：政府補助	Group 7: Government grants				
合計	Total	30,312,605.33	100.00	30,312,605.33	

十七. 本公司財務報表主要項目註釋(續)

2. 其他應收款(續)

其他應收款(續)

(4) 壞賬準備的情況

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

2. Other receivables (Continued)

Other receivables (Continued)

(4) Provision for bad debts

單位：元 幣種：人民幣

Unit: Yuan Currency: RMB

類別	Category	期初餘額 Opening balance	計提 Provision	本期變動金額 Increase/decrease for the period			其他變動 Other changes	期末餘額 Closing balance
				收回或轉回 Recovery or reversal	轉銷或核銷 Write-off or cancellation			
壞賬準備	Provision for bad debts	32,296,805.33	480,000.00					32,776,805.33
合計	Total	32,296,805.33	480,000.00					32,776,805.33

十七. 本公司財務報表主要項目註釋(續)

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

2. 其他應收款(續)

2. Other receivables (Continued)

其他應收款(續)

Other receivables (Continued)

(5) 按欠款方歸集的期末餘額前五名的其他應收款情況

(5) The top five largest other receivables at the end of the period by the balance collected regarding the party in default

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

單位名稱	期末餘額	佔其他應收款期末 餘額合計數的比例 Percentage of the total other receivables at the end of the period (%)	款項的性質	賬齡	壞賬準備 期末餘額 Closing balance of provision for bad debts
Name	Closing balance		Nature of payment	Aging	
第一名 Rank 1st	198,247,475.06	25.80	資金拆借本金 Principals of fund borrowings	1年以內 Within 1 year	
第二名 Rank 2nd	186,762,100.00	24.31	資金拆借本金 Principals of fund borrowings	1年以內 Within 1 year	
第三名 Rank 3rd	138,000,000.00	17.96	資金拆借本金 Principals of fund borrowings	1年以內 Within 1 year	
第四名 Rank 4th	111,325,465.3	14.49	資金拆借本金 Principals of fund borrowings	1年以內 Within 1 year	
第五名 Rank 5th	67,599,125.91	8.80	資金拆借本金 Principals of fund borrowings	1年以內 Within 1 year	
合計 Total	701,934,166.27	91.36	／	／	

十七. 本公司財務報表主要項目註釋(續)

3. 長期股權投資

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

3. Long-term equity investment

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	賬面餘額	期末餘額	賬面價值	賬面餘額	期初餘額	賬面價值
		Closing balance 減值準備 Provision for impairment			Opening balance 減值準備 Provision for impairment	
Item	Book balance		Book value	Book balance		Book value
對附屬公司投資	3,903,415,248.62		3,903,415,248.62	3,903,415,248.62		3,903,415,248.62
Investment in subsidiaries						
對聯營、合營企業投資						
Investment in associates and joint ventures						
合計	3,903,415,248.62		3,903,415,248.62	3,903,415,248.62		3,903,415,248.62
Total						

十七. 本公司財務報表主要項目註釋(續)

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

3. 長期股權投資(續)

3. Long-term equity investment (Continued)

(1) 對附屬公司投資

(1) Investment in subsidiaries

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

被投資單位	期初餘額	本期增加	本期減少	期末餘額	本期計提 減值準備	減值準備 期末餘額
Investee	Opening balance	Increase for the current period	Decrease for the current period	Closing balance	Provision for impairment for the current period	Balance of the provision for impairment at the end of the period
中建材(合肥)新能源有限公司 CNBM (Hefei) New Energy Co., Ltd.*	975,180,001.59			975,180,001.59		
中國建材桐城新能源材料有限公司 CNBM (Tongcheng) New Energy Materials Co., Ltd.*	1,039,788,106.76			1,039,788,106.76		
中建材(宜興)新能源有限公司 CNBM (Yixing) New Energy Resources Co., Ltd.*	242,691,936.01			242,691,936.01		
秦皇島北方玻璃有限公司 Qinhuangdao North Glass Co., Ltd.*	355,366,851.77			355,366,851.77		
凱盛(自貢)新能源有限公司 Kaisheng (Zigong) New Energy Co., Ltd.*	300,000,000.00			300,000,000.00		
中建材(洛陽)新能源有限公司 CNBM (Luoyang) New Energy Resources Co., Ltd.*	600,000,000.00			600,000,000.00		
凱盛(漳州)新能源有限公司 Kaisheng (Zhangzhou) New Energy Co., Ltd.*	390,388,352.49			390,388,352.49		
合計 Total	3,903,415,248.62			3,903,415,248.62		

十七. 本公司財務報表主要項目註釋(續)

4. 營業收入和營業成本

(1) 營業收入和營業成本情況

項目 Item	本期發生額 Amount for current period		上期發生額 Amount for previous period	
	收入 Income	成本 Cost	收入 Income	成本 Cost
主營業務 Principal operations				
其他業務 Other operations	372,539,020.80	371,408,628.64	607,906,865.22	604,431,703.63
— 原材料、技術服務等 — Raw materials and technical services, etc.	372,539,020.80	371,408,628.64	607,906,865.22	604,431,703.63
合計 Total	372,539,020.80	371,408,628.64	607,906,865.22	604,431,703.63

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

4. Operating revenue and operating costs

(1) Operating revenue and operating costs

(2) 履約義務的說明

本公司向客戶銷售玻璃產品通常相關銷售商品的合同中僅有交付商品一項履約義務，銷售產品的對價按照銷售合同中約定的固定價格或臨時定價安排確定。本公司在相關商品控制權轉移給客戶時確認收入。

同時，本公司根據交易對手的信用狀況相應採取預收或信用銷售的方式開展業務。

(2) Description of performance obligations

Generally, there is only one performance obligation in the contracts of sales of goods related to sales of glass products to customers by the Company, and the consideration for sales of products is determined according to the fixed price agreed in the sales contract or temporary pricing arrangement. The Company recognises revenue when the control over related goods is transferred to customers.

In addition, the Company carries out businesses by adopting the methods of advance receipt or credit sales according to the credit status of the counterparties.

十七. 本公司財務報表主要項目註釋(續)

XVII. Notes to Major Items of the Financial Statements of the Company (Continued)

4. 營業收入和營業成本(續)

4. Operating revenue and operating costs (Continued)

(2) 履約義務的說明(續)

(2) Description of performance obligations (Continued)

本期營業收入按收入確認時間分類

Operating revenue for the current period by time of revenue recognition

收入確認時間	Timing of revenue recognition	主營業務收入 Revenue from principal operations	其他業務收入 Revenue from other operations
在某一時點確認	Recognition at a point of time		372,539,020.80

5. 投資收益

5. Investment income

單位：元 幣種：人民幣

項目	Item	本期發生額 Amount for current period	上期發生額 Amount for previous period
成本法核算的長期股權投資收益	Income from long-term equity investment based on the cost method		70,334,253.05
處置債權投資取得的投資收益	Investment income from disposal of debt investments		11,315,700.00
應收款項融資終止確認損失	Loss from de-recognition of accounts receivable financing	229,904.46	
合計	Total	229,904.46	81,649,953.05

十八. 補充資料

XVIII. Supplementary Information

1. 當期非經常性損益明細表

1. Breakdown of non-recurring profit or loss for the period

單位：元 幣種：人民幣
Unit: Yuan Currency: RMB

項目	Item	金額 Amount	說明 Explanation
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	Profit/loss on disposal of non-current assets, including the write-off of provision for impairment on assets	3,607,975.60	
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 recognized in profit or loss, except for those government grants that are closely related to the normal operation of the Company, in compliance with national policies and in accordance with established criteria, which have a constant impact on the Company's profit or loss	9,377,663.93	
受託經營取得的託管費收入	Custody fee income from entrusted operation	566,037.72	
除上述各項之外的其他營業外收入和支出(淨支出以「-」號填列)	Other non-operating income and expenses other than the aforesaid items (net expense is represented by "-")	-351,370.06	
其他符合非經常性損益定義的損益項目	Other profit and loss items in line with the definition of non-recurring profits and losses	86,804.78	
減：所得稅影響額	Less: Amount of effect on income tax	1,814,489.50	
少數股東權益影響額(稅後)	Amount of effect on minority interest (after tax)	708,104.45	
合計	Total	10,764,518.02	

十八. 補充資料(續)

XVIII. Supplementary Information (Continued)

2. 淨資產收益率及每股收益

2. Return on net assets and earnings per share

報告期利潤	Profit for the reporting period	加權平均淨資產 收益率 Weighted average return on net assets (%)	每股收益 Earnings per share	
			基本每股收益 Basic earnings per share	稀釋每股收益 Diluted earnings per share
歸屬於本公司普通股股東的淨利潤 (淨虧損以「-」號填列)	Net profit attributable to holders of ordinary shares of the Company (net loss is represented by "-")	-1.19	-0.08	-0.08
扣除非經常性損益後歸屬 於本公司普通股股東的淨利潤 (淨虧損以「-」號填列)	Net profit attributable to holders of ordinary shares of the Company after deducting non-recurring profit or loss items (net loss is represented by "-")	-1.42	-0.10	-0.10

本淨資產收益率和每股收益計算表是本公司按照中國證券監督管理委員會頒佈的《公開發行證券公司信息披露編報規則第09號—淨資產收益率和每股收益的計算及披露》(2010年修訂)的有關規定而編製的。

The calculation of return on net assets and earnings per share was prepared by the Company in accordance with the relevant requirements of the "Compilation Rules for Information Disclosures by Companies that Offer Securities to the Public (No. 09) – Calculations and Disclosures for the Return on Net Assets and Earnings per Share" (as amended in 2010) issued by the China Securities Regulatory Commission.

十八. 補充資料(續)

XVIII. Supplementary Information (Continued)

2. 淨資產收益率及每股收益(續)

2. Return on net assets and earnings per share (Continued)

基本每股收益以歸屬於本公司普通股股東的合併淨利潤除以本公司發行在外普通股的加權平均數計算，如下表：

Basic earnings per share are calculated by dividing consolidated net profit attributable to ordinary shareholders of the Company by the weighted average number of the outstanding ordinary shares of the Company as set out in the following table:

項目	Item	本期 Current period	上年同期 Corresponding period last year
歸屬於本公司普通股股東的淨利潤 (淨虧損以「-」號填列)	Net profit attributable to ordinary shareholders of the Company (net loss is represented by "-")	-54,781,826.93	128,742,580.09
本公司發行在外普通股的加權 平均數	The weighted average number of the outstanding ordinary shares of the Company	645,674,963.00	645,674,963.00
基本每股收益(元/股)(損失以「-」號 填列)	Basic earnings per share (RMB/share) (loss is represented by "-")	-0.08	0.20

普通股的加權平均數計算過程如下：

The weighted average number of ordinary shares is calculated as follows:

項目	Item	本期 Current period	上年同期 Corresponding period last year
期初已發行普通股股數	Number of ordinary shares issued at the beginning of the period	645,674,963.00	645,674,963.00
本公司發行在外普通股的 加權平均數	Weighted average number of outstanding ordinary shares of the Company	645,674,963.00	645,674,963.00

本報告期，本公司不存在稀釋性的潛在普通股，稀釋每股收益與基本每股收益相同。

During the reporting period, the Company does not have diluted potential ordinary shares, and diluted earnings per share and basic earnings per share are the same.

董事長：謝軍
董事會批准報送日期：2024年8月29日

Chairman: Xie Jun
Reporting date as approved by the Board: 29 August 2024



凯盛新能源股份有限公司

Triumph New Energy Company Limited

(於中華人民共和國註冊成立之股份有限公司)

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

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