

CONTENTS

I.	Auditor's Report	Page F-215
II.	Financial Statements	Page F-220
	(I) Consolidated Balance Sheet	Page F-220
	(II) Parent Company Balance Sheet	Page F-222
	(III) Consolidated Income Statement	Page F-224
	(IV) Parent Company Income Statement	Page F-226
	(V) Consolidated Cash Flow Statement	Page F-227
	(VI) Parent Company Cash Flow Statement	Page F-229
	(VII) Consolidated Statement of Changes in Equity	Page F-230
	(VIII) Parent Company Statement of Changes in Equity	Page F-234
III.	Notes to Financial Statements	Page F-236

V. Responsibilities of the Management and Those Charged with Governance for the Financial Statements

The Management and Those Charged with Governance are responsible for the preparation and fair presentation of the financial statements in accordance with the applicable financial reporting framework, for such things as:

Identifying, assessing and managing the risks of material misstatement of the financial statements, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates and judgments that are reasonable in the circumstances.

The Management and Those Charged with Governance are also responsible for the design, implementation and maintenance of adequate internal control systems to mitigate the risks of material misstatement of the financial statements.

VI. Certified Public Accountant's Responsibilities for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether caused by fraud or error. Reasonable assurance is a high level of assurance but is not a guarantee. We cannot eliminate the risk of undetected misstatements, especially those caused by fraud. We also cannot eliminate the inherent limitations of an audit, such as the fact that certain matters are not detectable through audit procedures because of their inherent nature, such as collusion, override of internal control, and management's bias.

We do not provide an opinion on the internal control system of the Company. We are not a certified public accountant and we are not licensed to provide such services.

(I) In conducting the audit, we have exercised professional judgment and have applied professional skepticism throughout the audit. We have also exercised professional judgment in determining the nature, timing and extent of our audit procedures. We have also exercised professional judgment in determining the appropriate level of assurance to be obtained from the audit procedures performed.

(II) Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether caused by fraud or error.

(III) Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether caused by fraud or error.

(IV) Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether caused by fraud or error.

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated balance sheet as at December 31, 2022
(Expressed in Renminbi Yuan)

Assets	Note No.	Closing balance	December 31, 2021
G			
Ca	1	15,435,775,480.67	9,769,484,655.14
S			
L			
H	2	251,991,490.83	332,752,951.53
D	3	608,711,611.68	
N			
A	4	8,036,948,469.35	4,383,773,614.34
R	5	2,437,994,963.68	1,319,017,850.74
A	6	1,634,719,864.00	1,049,734,368.35
P			
R			
R			
O	7	580,628,313.49	235,190,761.21
F			
I	8	17,692,022,676.50	9,034,956,960.99
C			
A			
N			
O	9	2,891,137,816.94	866,475,159.52
T		49,569,930,687.14	26,991,386,321.82
N			
L			
D			
O			
L	10	486,294,854.29	336,406,346.60
L	11	7,914,624,818.43	3,427,752,883.98
O	12	42,647,182.81	34,552,445.81
O	13	527,509,366.89	6,573,600.00
I			
F	14	26,217,069,544.01	12,124,449,718.54
C	15	14,281,929,827.36	9,820,436,881.46
P			
O			
R	16	122,205,035.22	63,712,856.39
I	17	4,066,801,265.80	1,191,817,338.35
D			
G	18	458,415,919.67	460,480,461.08
L	19	79,311,504.95	98,737,858.92
D	20	830,685,916.41	370,773,758.46
O	21	5,994,992,788.87	3,061,975,877.53
T		61,022,488,024.71	30,997,670,027.12
T		110,592,418,711.85	57,989,056,348.94
L			
O			
H			

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated balance sheet as at December 31, 2022 (continued)
(Expressed in Renminbi Yuan)

Liabilities & Equity	Note No.	Closing balance	December 31, 2021
G			
S	22	12,019,822,703.67	8,083,779,844.70
C			
L			
H	23	40,024,798.40	360,612.00
D	24		104,821,710.25
N	25	10,782,231,308.54	4,810,797,623.12
A	26	14,610,891,201.30	6,233,172,410.76
A	27	492,117,670.03	644,739,400.90
C	28	2,359,463,860.52	78,968,534.53
F			
Ab			
D			
D			
E	29	685,740,642.95	477,791,587.03
Ta	30	542,406,489.43	1,053,002,433.60
O	31	4,612,710,195.77	1,434,593,185.87
Ha			
R			
L			
N	32	5,757,928,311.87	2,635,957,985.64
O	33	1,546,983,360.95	4,147,523.95
T		53,450,320,543.43	25,562,132,852.35
N			
I			
L	34	11,927,781,731.79	6,738,260,645.42
B	35	6,323,799,832.42	
I			
L	36	57,070,601.81	32,788,255.14
L	37	5,155,378,248.88	1,061,226,074.03
L			
P	38	42,977,538.13	26,769,294.11
D	39	592,727,660.93	518,873,112.92
D	20	359,884,559.27	148,328,994.62
O			
T		24,459,620,173.23	8,526,246,376.24
T		77,909,940,716.66	34,088,379,228.59
E			
S	40	1,599,678,228.00	1,221,228,483.00
O	41	1,490,112,966.16	
I			
Ca	42	10,398,505,364.59	10,218,296,584.42
L	43	631,014,574.20	339,232,639.00
O	44	776,405,562.87	-419,363,343.56
S	45	27,349,451.51	16,648,561.11
S	46	328,198,605.34	309,732,264.90
G			
U	47	11,903,922,527.16	8,376,281,013.68
T		25,893,158,131.43	19,383,590,924.55
N		6,789,319,863.76	4,517,086,195.80
T		32,682,477,995.19	23,900,677,120.35
T		110,592,418,711.85	57,989,056,348.94
L			
O			
H			

Zhejiang Huayou Cobalt Co., Ltd.
Parent company balance sheet as at December 31, 2022
(Expressed in Renminbi Yuan)

Assets	Note No.	Closing balance	December 31, 2021
G			
Ca. a ba ba a		1,060,380,190.39	1,694,042,366.45
H			
D			
N		658,000,000.00	338,000,000.00
A	1	450,631,045.29	360,607,458.85
R		37,909,033.79	186,875,403.82
A		2,477,701,869.00	897,497,170.40
O	2	6,009,732,975.91	3,114,862,819.44
I		578,996,170.53	379,710,012.03
C			
A			
N			
O		24,027,205.49	
T		11,297,378,490.40	6,971,595,230.99
N			
D			
O			
L		354,030,815.35	324,095,320.53
L	3	23,758,296,478.80	13,636,514,032.15
O		36,894,737.00	29,000,000.00
O		6,573,600.00	6,573,600.00
I			
F		664,839,623.14	199,313,758.31
C		27,039,469.17	271,762,878.54
P			
O			
R		31,365,085.85	16,352,766.96
I		35,492,883.22	32,174,400.64
D			
G			
L			

Zhejiang Huayou Cobalt Co., Ltd.
Parent company balance sheet as at December 31, 2022 (continued)
(Expressed in Renminbi Yuan)

Liabilities & Equity	Note No.	Closing balance	December 31, 2021
G			
S		4,786,038,424.00	2,639,971,647.59
H		1,403,712.00	
D			
N		11,280,296.16	410,442,595.35
A		833,373,787.00	421,128,317.38
A		492,095,800.00	
C		1,124,328,328.88	415,554,178.36
E		123,503,427.43	81,890,998.78
Ta		18,438,294.21	151,071,536.68
O		3,989,906,762.99	2,681,855,326.77
L			
N		571,598,176.60	389,561,438.44
O		1,430,228,645.44	52,595,430.92
T.a		13,382,195,654.71	7,244,071,470.27
N			
L		1,461,760,582.26	1,137,636,001.55
B		6,323,799,832.42	
I			
L		21,315,968.37	9,838,354.99
L		208,000,000.01	9,126,129.25
L			
P			
D		8,870,967.61	9,824,515.54
D		5,220,284.38	1,360,543.62
O			
T.a		8,028,967,635.05	1,167,785,544.95
T.a		21,411,163,289.76	8,411,857,015.22
E			
S		1,599,678,228.00	1,221,228,483.00
O		1,490,112,966.16	
I			
Ca		10,345,832,528.98	9,954,138,998.99
L		631,014,574.20	339,232,639.00
O		-39,949,268.37	-40,000,000.00
S		22,627.13	
S		328,198,605.34	309,732,264.90
U		1,900,836,572.14	2,100,926,123.03
T.a		14,993,695,058.05	13,206,815,858.05
T.a		36,404,858,347.81	21,618,672,873.27
L			
O			
H			

Zhejiang Huayou Cobalt Co., Ltd.

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated income statement for the year ended December 31, 2022 (continued)
(Expressed in Renminbi Yuan)

Items	Note No.	Current period cumulative	Preceding period comparative
VI. O.	16	1,327,020,424.67	-294,048,690.02
I.		1,198,282,706.43	-273,370,183.73
(I) N		2,513,800.00	-4,103,575.00
1. R			
2. I			
3. C		2,513,800.00	-4,103,575.00
4. C			
5. O			
(II) T b		1,195,768,906.43	-269,266,608.73
1. I		147,709,606.08	-40,330,076.10
2. C			
3. P			
4. P			
5. Ca			
6. T a		1,048,059,300.35	-228,936,532.63
7. O			
I.		128,737,718.24	-20,678,506.29
VII. T		7,033,830,906.10	3,729,591,242.16
I.		5,108,163,375.25	3,624,133,342.01
I.		1,925,667,530.85	105,457,900.15
VIII. Ea (EPS):			
(I) Ba EPS (.)		2.48	2.49
(II) D EPS (.)		2.48	2.49
L : O H a			

Zhejiang Huayou Cobalt Co., Ltd.
Parent company income statement for the year ended December 31, 2022
(Expressed in Renminbi Yuan)

Items	Note No.	Current period cumulative	Preceding period comparative
I. Operating income	1	4,775,026,473.57	3,336,415,796.19
Less: Operating expenses	1	3,304,387,733.40	2,024,129,134.26
Taxation		12,935,726.25	8,731,409.47
Sales		9,380,765.24	4,350,060.34
Administrative		774,409,229.37	357,922,675.89
R&D	2	186,094,066.65	136,031,825.10
Financial		582,747,981.36	123,147,032.84
Impairment loss		599,621,228.08	148,201,610.85
Other		31,494,039.48	41,938,422.64
Operating profit		20,356,617.76	6,518,959.11
Less: Income tax	3	313,686,749.45	263,037,586.70
Income tax		-5,144,124.31	-3,406,932.38
Government grants		-364,000.00	-7,209,802.76
Government grants		-1,403,712.00	8,254,968.09
Cost		4,399,124.95	1,557,346.12
Administrative		-53,078,576.59	-130,024.83
Government grants		6,059,539.05	
Operating profit		195,090,713.92	961,342,493.48
Less: Non-operating expenses		1,470,783.44	980,241.49
Less: Non-operating income		12,807,800.78	6,453,835.66
III. Profit before tax		183,753,696.58	955,868,899.31
Less: Income tax		-909,707.87	92,876,458.96
IV. Net profit		184,663,404.45	862,992,440.35
(I) Net profit		184,663,404.45	862,992,440.35
(II) Net profit			
V. Other		50,731.63	-4,103,575.00

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated cash flow statement for the year ended December 31, 2022
(Expressed in Renminbi Yuan)

Items	<i>Note No.</i>	Current period cumulative	Preceding period comparative
I. Ca.			
Ca.			
.....		59,250,550,743.04	33,881,429,836.01
N.			
N.			
N.			
Ca.			

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated cash flow statement for the year ended December 31, 2022
(continued)
(Expressed in Renminbi Yuan)

Items	Note No.	Current period cumulative	Preceding period comparative
III. Ca.			
Ca.		1,582,691,238.50	6,596,635,884.32
I		1,169,311,889.50	298,609,257.76
Ca.		30,290,869,269.93	14,585,409,166.59
O.	5	11,777,863,550.41	3,126,476,739.88
S b.		43,651,424,058.84	24,308,521,790.79
Ca.		10,729,529,235.27	7,061,305,981.48
Ca.		1,306,820,515.42	775,505,700.11
I			
O.	6	7,913,286,944.09	3,193,246,446.60
S b.		19,949,636,694.78	11,030,058,128.19
N		23,701,787,364.06	13,278,463,662.60
IV. E		211,593,968.60	162,720,298.96
V. N		2,471,250,218.84	4,618,913,889.05
A : O		6,108,393,395.75	1,489,479,506.70
VI. C		8,579,643,614.59	6,108,393,395.75
L r a			
O			
H a			

Zhejiang Huayou Cobalt Co., Ltd.
Parent company cash flow statement for the year ended December 31, 2022
(Expressed in Renminbi Yuan)

Items	Current period cumulative	Preceding period comparative
I. Ca.		
Ca.	5,498,202,255.38	2,923,758,364.85
R	19,051,865.29	820,908.58
O.	84,931,014.76	99,572,443.46
S b. a	5,602,185,135.43	3,024,151,716.89
Ca.	5,696,334,942.23	2,932,882,430.46
Ca.	339,945,583.54	209,351,045.00
Ca.	257,687,704.02	86,337,100.72
O.	228,958,239.66	183,077,128.98
S b. a	6,522,926,469.45	3,411,647,705.16
N	-920,741,334.02	-387,495,988.27
II. Ca.		
Ca.	34,627,200.00	1,016,306,343.53
Ca.	12,244,956.26	279,400,408.01
N		
a	50,278,992.05	16,295,053.73
N		
b		
O.	2,397,947,287.12	13,147,440.89
S b. a	2,495,098,435.43	1,325,149,246.16
Ca.		
a	152,154,569.44	96,189,296.82
Ca.	10,169,117,691.00	5,876,244,293.92
N		
b		
O.	4,432,245,186.01	2,710,098,444.61
S b. a	14,753,517,446.45	8,682,532,035.35
N	-12,258,419,011.02	-7,357,382,789.19
III. Ca.		
Ca.		

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated statement of changes in equity
(Expressed in Renminbi Yuan)

Current period cumulative

Items	Equity attributable to parent company								Total equity		
	Share capital			Other equity instruments		Other comprehensive income					
	Preferred shares	Perpetual bonds	Others	Capital reserve	Treasury shares	Special reserve	Surplus reserve	General risk reserve		Undistributed profit	Non-controlling interest
I. Balance at the beginning of the period	1,221,228,483.00			10,218,296,584.42	339,232,639.00	-419,363,343.56	16,648,561.11	309,752,264.90	8,376,281,013.68	4,517,086,195.80	23,900,677,120.35
II. Balance at the end of the period	1,221,228,483.00			10,218,296,584.42	339,232,639.00	-419,363,343.56	16,648,561.11	309,752,264.90	8,376,281,013.68	4,517,086,195.80	23,900,677,120.35
III. Changes in equity during the period	378,449,745.00			180,208,780.17	291,781,935.20	1,195,768,906.43	10,700,890.40	18,466,340.44	3,527,641,513.48	2,272,233,667.96	8,781,800,874.84
(I) Total increase/decrease											
(II) Changes in other comprehensive income											
1. Other equity instruments											
2. Capital reserve											
3. Available for sale financial assets											
4. Other											
(III) Changes in equity											
1. Share capital											
2. Other equity instruments											
3. Capital reserve											
4. Available for sale financial assets											
5. Other											
6. Undistributed profit											
7. Non-controlling interest											
8. Total											

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated statement of changes in equity (continued)
(Expressed in Renminbi Yuan)

Items	Current period cumulative											
	Equity attributable to parent company					Other						
	Share capital	Preferred shares	Perpetual bonds	Others	Less: Treasury shares	Other comprehensive income	Special reserve	Surplus reserve	General risk reserve	Undistributed profit	Non-controlling interest	Total equity
(IV) I. a. a.	366,379,735.00					-2,513,800.00				2,513,800.00		
1. T.a.	366,379,735.00											
2. T.a.												
3. S.												
4. C.a.												
5. O.						-2,513,800.00				2,513,800.00		
6. O.												
(V) S. a.							10,700,890.40					10,700,890.40
1. G.							77,589,560.26					77,589,560.26
2. G.							-66,888,669.86					-66,888,669.86
(VI) O.						-953,746.85					7,859,607.45	6,905,860.60
IV. Ba. a. a.	1,599,678,228.00		1,490,112,966.16		631,014,574.20	776,405,562.87	27,349,451.51	328,198,605.34		11,903,922,527.16	6,789,319,863.76	32,682,477,995.19

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated statement of changes in equity (continued)
(Expressed in Renminbi Yuan)

Items	Equity attributable to parent company										Total equity		
	Other equity instruments					Other comprehensive income						Undistributed profit	Non-controlling interest
	Share capital	Preferred shares	Perpetual bonds	Others	Capital reserve	Less: Treasury shares	Special reserve	Surplus reserve	General risk reserve	General risk reserve			
I. Ba a a a	1,141,261,526.00				3,879,698,604.43		16,061,509.89	223,433,020.86		4,807,657,608.58	2,529,685,866.58	12,451,804,976.51	
A													
E													
B													
O													
II. Ba a a a	1,141,261,526.00				3,879,698,604.43		16,061,509.89	223,433,020.86		4,807,657,608.58	2,529,685,866.58	12,451,804,976.51	
III. G	79,966,957.00				6,338,597,979.99	339,232,639.00	587,051.22	86,299,244.04		3,568,623,405.10	1,987,400,329.22	11,448,872,143.84	
(I) T													
(II) C a													
1. O	79,966,957.00				6,214,269,336.14	339,232,639.00				3,897,503,525.74	105,457,900.15	3,729,591,242.16	
2. C a													
3. A													
4. O													
(III) P													
1. A					113,786,486.15							113,786,486.15	
2. A					10,542,157.70							320,837,238.12	
3. A								86,299,244.04			310,295,080.42	-242,580,876.60	
4. O								86,299,244.04				-242,580,876.60	

Zhejiang Huayou Cobalt Co., Ltd.
Consolidated statement of changes in equity (continued)
(Expressed in Renminbi Yuan)

Items	Preceding period comparative											
	Equity attributable to parent company							Non-controlling interest				
	Share capital	Preferred shares	Perpetual bonds	Others	Capital reserve	Treasury shares	Other comprehensive income	Special reserve	Surplus reserve	General risk reserve	Undistributed profit	Total equity
(IV) I. a. a.												
1. T. a.												
2. T. a.												
3. S.												
4. C. a.												
5. O.												
6. O.												
(V) S.												
1. G.												
2. G.												
(VI) O.												
IV. B. a.	1,221,228,483.00				10,218,296,584.42	339,232,639.00	-419,363,343.56	16,648,561.11	309,732,264.90	8,376,281,013.68	4,317,086,195.80	23,900,677,120.35
L i a b i l i t i e s												

Zhejiang Huayou Cobalt Co., Ltd.
Parent company statement of changes in equity (continued)
(Expressed in Renminbi Yuan)

Preceding period comparative

Items	Other equity instruments			Capital reserve	Less: Treasury shares	Other comprehensive income	Special reserve	Surplus reserve	Undistributed profit	Total equity
	Share capital	Preferred shares	Perpetual bonds							
I. Ba a e a	1,141,261,526.00					-35,896,425.00	6,938,266.87	223,433,020.86	1,566,813,803.32	6,521,886,316.41
A										
E										
O										
II. Ba a e a	1,141,261,526.00					-35,896,425.00	6,938,266.87	223,433,020.86	1,566,813,803.32	6,521,886,316.41
III. G	79,966,957.00				339,232,639.00	-4,103,575.00	-6,915,639.74	86,299,244.04	534,112,319.71	6,684,929,541.64
(I) T . a e										
(II) C a . a e	79,966,957.00				339,232,639.00	-4,103,575.00			862,992,440.35	838,888,865.35
1. O . a . a e	79,966,957.00				339,232,639.00					6,075,537,192.63
2. C a . a e										5,955,003,654.14
3. A										113,786,486.15
4. O										6,747,052.34
(III) P										
1. A										
2. A								86,299,244.04	-328,880,120.64	-242,580,876.60
3. O								86,299,244.04	-86,299,244.04	
(IV) I . a e a										
1. T a										
2. T a										
3. S										
4. C a										
5. O										
6. O										
(V) S e a										
1. G										
2. G										
(VI) O										
IV. Ba a e a	1,221,228,483.00				339,232,639.00	-40,000,000.00	22,627.13	309,732,264.90	2,100,926,123.03	13,206,815,858.05

L i a O H a a e e

Zhejiang Huayou Cobalt Co., Ltd.
Notes to Financial Statements
For the year ended December 31, 2022

Measurement unit: RMB Yuan

I. Company profile

Zhejiang Huayou Cobalt Co., Ltd. (the "Company") was established by Gao Mingqiang, E. J. P. Co., Ltd. (the "Gao Mingqiang Company"), Huayou Heavy Industry Co., Ltd. (the "Huayou Heavy Industry Co., Ltd."), and Zhejiang Huayou Heavy Industry Co., Ltd. (the "Zhejiang Huayou Heavy Industry Co., Ltd.")

T r i a t H a ' a t .) , H a I I , & E , (T r i a t) C . , L . (T r i a t
H a I .) , G a t H a I L , I C . , L . (G a t L ,) ,
H a I I , & E , (T r i a t) C . , L . (T r i a t H a I .) , H a a
I , & E , (W) C . , L . (W H a a .) , H b Y i N ' v
E T C . , L . (H b Y i .) , S a t a H a I X . M a
C . , L . (S a t a X .) , G a t H a I I I a I C . , L . (G a t
H a I I I a I .) , a G a t H a I E I .
M a a C . , L . (G a t H a I E I .) ,
b a F a M I , SAS (F a M I .) , Q H a I R R R
T C . , L . (R R R .) , H a I I a a R R
R C . , L . (H a I I a a R R .) , H a I A a I . (H a I A a) , HANARI S.A. (HANARI C a .) , H a I R . P .

II. Preparation basis of the financial statements

(I) Preparation basis

The Company's financial statements are prepared on the basis of the following:

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

The Company has assessed its ability to continue as a going concern for the reporting period. The Company has no material uncertainties about its ability to continue as a going concern for the reporting period. The Company has no material uncertainties about its ability to continue as a going concern for the reporting period.

III. Significant accounting policies and estimates

I. Accounting policies:

The Company's financial statements are prepared on the basis of the following accounting policies and estimates. The Company's financial statements are prepared on the basis of the following accounting policies and estimates. The Company's financial statements are prepared on the basis of the following accounting policies and estimates.

(I) Statement of compliance

The Company's financial statements are prepared in accordance with the Accounting Standards for Business Enterprises (CASBE), a set of accounting standards issued by the Ministry of Finance of the People's Republic of China.

(II) Accounting period

The Company's financial statements are prepared on a calendar year basis from January 1 to December 31.

(III) Operating cycle

The Company's operating cycle is the period between the acquisition of assets and the realization of cash or cash equivalents. The Company's operating cycle is the period between the acquisition of assets and the realization of cash or cash equivalents.

(IV) Functional currency

The functional currency of the Company is the Renminbi (RMB). The functional currency of the Company is the Renminbi (RMB). The functional currency of the Company is the Renminbi (RMB). The functional currency of the Company is the Renminbi (RMB). The functional currency of the Company is the Renminbi (RMB).

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

1. Accounting treatment of business combination under common control

Business combinations under common control are accounted for as transactions between related parties. Business combinations under common control are accounted for as transactions between related parties. Business combinations under common control are accounted for as transactions between related parties.

1. *Accounting treatment of business combination under common control*

2. *Accounting treatment of business combination not under common control*

W

(VI) Compilation method of consolidated financial statements

T CASBE 33 C F S.a. ba.

(VII) Classification of joint arrangements and accounting treatment of joint operations

1. J
2. W C
- (1)
- (2)
- (3)
- (4)
- (5)

(VIII) Recognition criteria of cash and cash equivalents

Ca. a. Ca. a. b.

(IX) Foreign currency translation

1. *Translation of transactions denominated in foreign currency*

T a. RMB

... RMB ... ; ...

2. Translation of financial statements measured in foreign currency

T ... RMB ... ; ...

(X) Financial instruments

1. Classification of financial assets and financial liabilities

F ... (1) ... ; (2) ... ; (3) ...

F ... (1) ... ; (2) ... ; (3) ... ; (4) ...

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

(1) R ...

W ... C ... ; ...

H ... CASBE 14 R ...

2) $F \rightarrow a \bullet a \rightarrow ab \rightarrow \dots \rightarrow a, a \rightarrow \dots \rightarrow a, a \rightarrow \dots \rightarrow a, a \bullet a \rightarrow \dots \rightarrow a, a$

T C $\rightarrow a \rightarrow a \rightarrow \dots \rightarrow a \bullet a \rightarrow ab \rightarrow \dots \rightarrow a \bullet \bullet \rightarrow a \bullet \bullet \rightarrow \dots$ CASBE 23 T a .
 $F \rightarrow a \bullet a \rightarrow A \rightarrow \dots$

3) $F \rightarrow a \bullet a \rightarrow a a \rightarrow \dots \rightarrow a \bullet \rightarrow \dots \rightarrow a \rightarrow \dots \rightarrow ab \rightarrow \dots \rightarrow a \rightarrow \dots \rightarrow 1) a \rightarrow 2), a$

(2) $F_a a_{\overline{1}|i} + \dots + v^n a_{\overline{1}|i} + \dots + a_{\overline{1}|i} + \dots + ba_{\overline{1}|i} + a_{\overline{1}|i}$

Items	Basis for determination of portfolio	Method for measuring expected credit loss
$O_a a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots + P_a a_{\overline{1} i} + \dots$	$Na_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$
$O_a a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots + P_a a_{\overline{1} i} + \dots$	$Na_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$
$O_a a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots + P_a a_{\overline{1} i} + \dots$	$Na_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$
$O_a a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots + P_a a_{\overline{1} i} + \dots$	$Na_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$
$O_a a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots + P_a a_{\overline{1} i} + \dots$	$Na_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$
$O_a a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots + P_a a_{\overline{1} i} + \dots$	$Na_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$

(3) $A_a a_{\overline{1}|i} + \dots + v^n a_{\overline{1}|i} + \dots + a_{\overline{1}|i} + \dots + ba_{\overline{1}|i} + a_{\overline{1}|i}$

1) $S_a a_{\overline{1}|i} + \dots + a_{\overline{1}|i} + \dots + a_{\overline{1}|i} + \dots$

Items	Basis for determination of portfolio	Method for measuring expected credit loss
$Ba_a a_{\overline{1} i} + \dots + a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots$	$T_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$
$T_a a_{\overline{1} i} + \dots + a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots$	$T_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$
$A_a a_{\overline{1} i} + \dots + v^n a_{\overline{1} i} + \dots + P_a a_{\overline{1} i} + \dots$	$A_a a_{\overline{1} i} + \dots$	$Ba_a a_{\overline{1} i} + \dots + C_a a_{\overline{1} i} + \dots$

Items	Basis for determination of portfolio	Method for measuring expected credit loss
<p>1) $A = \sum_{i=1}^n w_i \cdot a_i$</p> <p>where $w_i = \frac{a_i}{\sum_{i=1}^n a_i}$</p>	<p>Naive</p>	<p>Ba. $C = \sum_{i=1}^n w_i \cdot C_i$</p>
<p>2) $A = \sum_{i=1}^n w_i \cdot a_i$</p> <p>where $w_i = \frac{a_i}{\sum_{i=1}^n a_i}$</p>	<p>Age</p>	<p>Expected credit loss rate (%)</p>

Ages	Expected credit loss rate (%)
W ₁ = 1 (a ₁)	5.00
1-2 (a ₂)	20.00
2-3 (a ₃)	50.00
O 3 (a ₄)	100.00

6. Offsetting financial assets and financial liabilities

F₁ a₁ a₂ a₃ a₄ a₅ a₆ a₇ a₈ a₉ a₁₀ a₁₁ a₁₂ a₁₃ a₁₄ a₁₅ a₁₆ a₁₇ a₁₈ a₁₉ a₂₀ a₂₁ a₂₂ a₂₃ a₂₄ a₂₅ a₂₆ a₂₇ a₂₈ a₂₉ a₃₀ a₃₁ a₃₂ a₃₃ a₃₄ a₃₅ a₃₆ a₃₇ a₃₈ a₃₉ a₄₀ a₄₁ a₄₂ a₄₃ a₄₄ a₄₅ a₄₆ a₄₇ a₄₈ a₄₉ a₅₀ a₅₁ a₅₂ a₅₃ a₅₄ a₅₅ a₅₆ a₅₇ a₅₈ a₅₉ a₆₀ a₆₁ a₆₂ a₆₃ a₆₄ a₆₅ a₆₆ a₆₇ a₆₈ a₆₉ a₇₀ a₇₁ a₇₂ a₇₃ a₇₄ a₇₅ a₇₆ a₇₇ a₇₈ a₇₉ a₈₀ a₈₁ a₈₂ a₈₃ a₈₄ a₈₅ a₈₆ a₈₇ a₈₈ a₈₉ a₉₀ a₉₁ a₉₂ a₉₃ a₉₄ a₉₅ a₉₆ a₉₇ a₉₈ a₉₉ a₁₀₀

(1) a₁ a₂ a₃ a₄ a₅ a₆ a₇ a₈ a₉ a₁₀ a₁₁ a₁₂ a₁₃ a₁₄ a₁₅ a₁₆ a₁₇ a₁₈ a₁₉ a₂₀ a₂₁ a₂₂ a₂₃ a₂₄ a₂₅ a₂₆ a₂₇ a₂₈ a₂₉ a₃₀ a₃₁ a₃₂ a₃₃ a₃₄ a₃₅ a₃₆ a₃₇ a₃₈ a₃₉ a₄₀ a₄₁ a₄₂ a₄₃ a₄₄ a₄₅ a₄₆ a₄₇ a₄₈ a₄₉ a₅₀ a₅₁ a₅₂ a₅₃ a₅₄ a₅₅ a₅₆ a₅₇ a₅₈ a₅₉ a₆₀ a₆₁ a₆₂ a₆₃ a₆₄ a₆₅ a₆₆ a₆₇ a₆₈ a₆₉ a₇₀ a₇₁ a₇₂ a₇₃ a₇₄ a₇₅ a₇₆ a₇₇ a₇₈ a₇₉ a₈₀ a₈₁ a₈₂ a₈₃ a₈₄ a₈₅ a₈₆ a₈₇ a₈₈ a₈₉ a₉₀ a₉₁ a₉₂ a₉₃ a₉₄ a₉₅ a₉₆ a₉₇ a₉₈ a₉₉ a₁₀₀

(2) a₁ a₂ a₃ a₄ a₅ a₆ a₇ a₈ a₉ a₁₀ a₁₁ a₁₂ a₁₃ a₁₄ a₁₅ a₁₆ a₁₇ a₁₈ a₁₉ a₂₀ a₂₁ a₂₂ a₂₃ a₂₄ a₂₅ a₂₆ a₂₇ a₂₈ a₂₉ a₃₀ a₃₁ a₃₂ a₃₃ a₃₄ a₃₅ a₃₆ a₃₇ a₃₈ a₃₉ a₄₀ a₄₁ a₄₂ a₄₃ a₄₄ a₄₅ a₄₆ a₄₇ a₄₈ a₄₉ a₅₀ a₅₁ a₅₂ a₅₃ a₅₄ a₅₅ a₅₆ a₅₇ a₅₈ a₅₉ a₆₀ a₆₁ a₆₂ a₆₃ a₆₄ a₆₅ a₆₆ a₆₇ a₆₈ a₆₉ a₇₀ a₇₁ a₇₂ a₇₃ a₇₄ a₇₅ a₇₆ a₇₇ a₇₈ a₇₉ a₈₀ a₈₁ a₈₂ a₈₃ a₈₄ a₈₅ a₈₆ a₈₇ a₈₈ a₈₉ a₉₀ a₉₁ a₉₂ a₉₃ a₉₄ a₉₅ a₉₆ a₉₇ a₉₈ a₉₉ a₁₀₀

F₁ a₁ a₂ a₃ a₄ a₅ a₆ a₇ a₈ a₉ a₁₀ a₁₁ a₁₂ a₁₃ a₁₄ a₁₅ a₁₆ a₁₇ a₁₈ a₁₉ a₂₀ a₂₁ a₂₂ a₂₃ a₂₄ a₂₅ a₂₆ a₂₇ a₂₈ a₂₉ a₃₀ a₃₁ a₃₂ a₃₃ a₃₄ a₃₅ a₃₆ a₃₇ a₃₈ a₃₉ a₄₀ a₄₁ a₄₂ a₄₃ a₄₄ a₄₅ a₄₆ a₄₇ a₄₈ a₄₉ a₅₀ a₅₁ a₅₂ a₅₃ a₅₄ a₅₅ a₅₆ a₅₇ a₅₈ a₅₉ a₆₀ a₆₁ a₆₂ a₆₃ a₆₄ a₆₅ a₆₆ a₆₇ a₆₈ a₆₉ a₇₀ a₇₁ a₇₂ a₇₃ a₇₄ a₇₅ a₇₆ a₇₇ a₇₈ a₇₉ a₈₀ a₈₁ a₈₂ a₈₃ a₈₄ a₈₅ a₈₆ a₈₇ a₈₈ a₈₉ a₉₀ a₉₁ a₉₂ a₉₃ a₉₄ a₉₅ a₉₆ a₉₇ a₉₈ a₉₉ a₁₀₀

(XI) Inventories

1. Classification of inventories

I₁ a₁ a₂ a₃ a₄ a₅ a₆ a₇ a₈ a₉ a₁₀ a₁₁ a₁₂ a₁₃ a₁₄ a₁₅ a₁₆ a₁₇ a₁₈ a₁₉ a₂₀ a₂₁ a₂₂ a₂₃ a₂₄ a₂₅ a₂₆ a₂₇ a₂₈ a₂₉ a₃₀ a₃₁ a₃₂ a₃₃ a₃₄ a₃₅ a₃₆ a₃₇ a₃₈ a₃₉ a₄₀ a₄₁ a₄₂ a₄₃ a₄₄ a₄₅ a₄₆ a₄₇ a₄₈ a₄₉ a₅₀ a₅₁ a₅₂ a₅₃ a₅₄ a₅₅ a₅₆ a₅₇ a₅₈ a₅₉ a₆₀ a₆₁ a₆₂ a₆₃ a₆₄ a₆₅ a₆₆ a₆₇ a₆₈ a₆₉ a₇₀ a₇₁ a₇₂ a₇₃ a₇₄ a₇₅ a₇₆ a₇₇ a₇₈ a₇₉ a₈₀ a₈₁ a₈₂ a₈₃ a₈₄ a₈₅ a₈₆ a₈₇ a₈₈ a₈₉ a₉₀ a₉₁ a₉₂ a₉₃ a₉₄ a₉₅ a₉₆ a₉₇ a₉₈ a₉₉ a₁₀₀

2. Accounting method for dispatching inventories:

I₁ a₁ a₂ a₃ a₄ a₅ a₆ a₇ a₈ a₉ a₁₀ a₁₁ a₁₂ a₁₃ a₁₄ a₁₅ a₁₆ a₁₇ a₁₈ a₁₉ a₂₀ a₂₁ a₂₂ a₂₃ a₂₄ a₂₅ a₂₆ a₂₇ a₂₈ a₂₉ a₃₀ a₃₁ a₃₂ a₃₃ a₃₄ a₃₅ a₃₆ a₃₇ a₃₈ a₃₉ a₄₀ a₄₁ a₄₂ a₄₃ a₄₄ a₄₅ a₄₆ a₄₇ a₄₈ a₄₉ a₅₀ a₅₁ a₅₂ a₅₃ a₅₄ a₅₅ a₅₆ a₅₇ a₅₈ a₅₉ a₆₀ a₆₁ a₆₂ a₆₃ a₆₄ a₆₅ a₆₆ a₆₇ a₆₈ a₆₉ a₇₀ a₇₁ a₇₂ a₇₃ a₇₄ a₇₅ a₇₆ a₇₇ a₇₈ a₇₉ a₈₀ a₈₁ a₈₂ a₈₃ a₈₄ a₈₅ a₈₆ a₈₇ a₈₈ a₈₉ a₉₀ a₉₁ a₉₂ a₉₃ a₉₄ a₉₅ a₉₆ a₉₇ a₉₈ a₉₉ a₁₀₀

3. Basis for determining net realizable value

A₁ a₁ a₂ a₃ a₄ a₅ a₆ a₇ a₈ a₉ a₁₀ a₁₁ a₁₂ a₁₃ a₁₄ a₁₅ a₁₆ a₁₇ a₁₈ a₁₉ a₂₀ a₂₁ a₂₂ a₂₃ a₂₄ a₂₅ a₂₆ a₂₇ a₂₈ a₂₉ a₃₀ a₃₁ a₃₂ a₃₃ a₃₄ a₃₅ a₃₆ a₃₇ a₃₈ a₃₉ a₄₀ a₄₁ a₄₂ a₄₃ a₄₄ a₄₅ a₄₆ a₄₇ a₄₈ a₄₉ a₅₀ a₅₁ a₅₂ a₅₃ a₅₄ a₅₅ a₅₆ a₅₇ a₅₈ a₅₉ a₆₀ a₆₁ a₆₂ a₆₃ a₆₄ a₆₅ a₆₆ a₆₇ a₆₈ a₆₉ a₇₀ a₇₁ a₇₂ a₇₃ a₇₄ a₇₅ a₇₆ a₇₇ a₇₈ a₇₉ a₈₀ a₈₁ a₈₂ a₈₃ a₈₄ a₈₅ a₈₆ a₈₇ a₈₈ a₈₉ a₉₀ a₉₁ a₉₂ a₉₃ a₉₄ a₉₅ a₉₆ a₉₇ a₉₈ a₉₉ a₁₀₀

(XIII) *Non-current assets or disposal groups held for sale*

1. *Classification of non-current assets or disposal groups held for sale*

N

- a_{ij} is the amount of cash or cash equivalents expected to be received from the sale of the asset or disposal group at the end of period j , discounted at the end of period i .
- b is the carrying amount of the asset or disposal group at the end of period 0.
- a is the carrying amount of the asset or disposal group at the end of period 0.

2. Depreciation method of different categories of fixed assets

Categories	Depreciation method	Useful life (years)	Residual value proportion	Annual depreciation rate
			(%)	(%)
Buildings	Straight-line	10-35	0-10	10.00-2.57
Machinery	Straight-line	5-16	0-10	20.00-5.63
Transportation	Straight-line	5-10	0-10	20.00-9.00
Office equipment	Straight-line	5-10	0-10	20.00-9.00

(XVI) Construction in progress

- Construction in progress is recorded at the cost of the assets. The cost includes the purchase price of the assets, transportation costs, and other costs incurred to bring the assets to the location and condition necessary for their intended use. The cost of construction in progress is recorded in the 'Construction in Progress' account.
- Construction in progress is recorded at the cost of the assets. The cost includes the purchase price of the assets, transportation costs, and other costs incurred to bring the assets to the location and condition necessary for their intended use. The cost of construction in progress is recorded in the 'Construction in Progress' account.

(XVII) Borrowing costs

1. Recognition principle of borrowing costs capitalization

Borrowing costs are recognized as an expense when they are incurred. However, borrowing costs may be capitalized if they are directly attributable to the acquisition, construction, or production of a qualifying asset. The cost of borrowing is recorded in the 'Borrowing Costs' account.

2. Borrowing costs capitalization period

- When the asset is first available for use, the borrowing costs are capitalized until the asset is ready for its intended use.
 - When the asset is first available for use, the borrowing costs are capitalized until the asset is ready for its intended use.
 - When the asset is first available for use, the borrowing costs are capitalized until the asset is ready for its intended use.
- When the asset is first available for use, the borrowing costs are capitalized until the asset is ready for its intended use.
- When the asset is first available for use, the borrowing costs are capitalized until the asset is ready for its intended use.

(XIX) *Exploration expenditures*

E
a
T
a
a
a

I ... a ... a ... a ... a ... a ... C ... a ...
... a ... a ... a ... a ... a ... a ... a ... a ... ba ...
... a ... a ... a ... a ... a ... a ... a ... a ... a ...
... a ... a ... a ... a ... a ... C ... a ... a ... a ...
... a ... a ... b ... a ... C ... a ... a ... a ...

I ... C ... a ... a ... a ... a ... a ... a ... a ... a ...
(... a ... a ... a ... a ... a ... a ... a ... a ...), C ... a ...
... a ... a ... a ... a ... a ... a ... a ... a ... a ...
... a ... a ... a ... a ... a ... a ... a ... b ... a ...

(XXV) *Revenue*

1. *Revenue recognition principles*

A ... a ... a ... C ... a ... a ... a ... a ... a ... a ...
... a ... b ... a ... a ... a ... a ... a ... a ... b ... a ...
... b ... a ... a ... a ... a ... a ... a ... a ...

T ... C ... a ... a ... a ... a ... b ... a ... a ... a ... a ...
... a ... b ... a ... a ... a ... a ... a ... a ... (1) ...
... a ... a ... a ... a ... a ... a ... a ... a ... b ...
C ... a ... a ... a ... C ... a ... a ... ; (2) ... a ... a ... a ...
... a ... a ... b ... C ... a ... a ... a ... ; (3) ... a ... a ... C ... a ...
... a ... a ... a ... a ... a ... C ... a ... a ... a ... a ...
... a ... a ... a ... a ... a ... a ... a ... a ...

F ... a ... a ... b ... a ... a ... a ... C ... a ... a ... a ...
... b ... a ... a ... a ... a ... a ... a ... a ... a ...
... b ... a ... I ... a ... a ... a ... a ... b ... a ... a ... a ...
... a ... a ... a ... a ... a ... 9.3(b87.8(98 ...)-352(...)-324(b ...)-328(...)-
... a ... a ... a ... a ... a ... 99.28(a ...)-99.28 a ...

C ... a ... a ... a ... a ... a ... a ... a ... a ...
... a ... b ... a ... a ... a ... a ... a ... a ... a ...
... a ... a ... a ... C ... a ... a ... a ... a ... a ... (1) ... C ... a ...
... a ... a ... a ... ; (2) ... C ... a ... a ... a ... a ... a ... a ... 394.8..

2. Revenue measurement principle

(1) Revenue is measured at the fair value of the consideration received or receivable, adjusted for trade discounts and volume discounts.

(2) Revenue is measured at the fair value of the consideration received or receivable, adjusted for trade discounts and volume discounts, and adjusted for the effects of inflation.

(3) Revenue is measured at the fair value of the consideration received or receivable, adjusted for trade discounts and volume discounts, and adjusted for the effects of inflation, and adjusted for the effects of exchange rates.

(4) Revenue is measured at the fair value of the consideration received or receivable, adjusted for trade discounts and volume discounts, and adjusted for the effects of inflation, and adjusted for the effects of exchange rates, and adjusted for the effects of government subsidies.

3. Revenue recognition method

The revenue recognition method is the method used to determine when revenue is recognized.

Revenue is recognized when the goods or services have been transferred to the customer and the customer has accepted them.

Revenue is recognized when the goods or services have been transferred to the customer and the customer has accepted them, and the revenue is recognized when the goods or services have been transferred to the customer and the customer has accepted them.

(XXVI) *Government grants*

1. Government grants are classified as follows: (1) Government grants related to assets; (2) Government grants related to income.

2. *Government grants related to assets*

Government grants related to assets are those grants that are received by the entity in connection with the acquisition, construction, or improvement of a long-term asset. Such grants are recognized as income over the useful life of the asset.

(XXVII) *Contract assets, contract liabilities*

T C a a a a ab ba a ba
a b a a b a a C a
a a a ab a a a a b
a ba

T C a a a a a (a a a
a b a a ab a a a
a a a a a a (a
a a a a a a a

T C a a a b a a a a a
C a a a a (a a a a a
ab

(XXVIII) *Deferred tax assets/Deferred tax liabilities*

1. D a a a a ab a a a ba
a b a a a ba a a ab (a
a a a a a ba a a a
a ab b a ba b ab b a a
a a a a a a ab a a a
a a a b a ab a b

2. A a a a a a a ab
a a a a a b a b
a a a a a a a a a
bab a a a ab a a a a b
a a a a b a a a a a a

3. A a a a a a a a a T
a a a a a a a a a
bab a a a a ab a a a b
a a a b a a a a a a a
a a a a a a a a a a a

4. T a a a a a a a a

a. a_1, a_2, \dots, a_n are elements of a group G . Let $C = \langle a_1, a_2, \dots, a_n \rangle$ be the subgroup generated by these elements. Then C is a normal subgroup of G if and only if $a_i g = g a_i$ for all i and $g \in G$.

3) $H = \langle a, a^{-1}, a^2, a^{-2}, \dots \rangle$

T. $a, a^{-1}, a^2, a^{-2}, \dots$ are elements of a group G . Let $H = \langle a, a^{-1}, a^2, a^{-2}, \dots \rangle$ be the subgroup generated by these elements. Then H is a normal subgroup of G if and only if $a g = g a$ for all $g \in G$.

2. *Accounting treatment related to share repurchase*

W. $C = \langle a, a^{-1}, a^2, a^{-2}, \dots \rangle$ is a subgroup of G . Let $H = \langle a, a^{-1}, a^2, a^{-2}, \dots \rangle$ be the subgroup generated by these elements. Then H is a normal subgroup of G if and only if $a g = g a$ for all $g \in G$.

(4) The Corporation shall pay a tax on the amount of its taxable income for the taxable year at the rate of 16% on the first \$100,000 of taxable income, 13% on the next \$100,000 of taxable income, and 6% on the excess of taxable income over \$200,000.

Income tax shall be computed on the taxable income for the taxable year as determined under the provisions of the Internal Revenue Code, as amended, and the Regulations thereunder, as in effect on the date of the filing of the return for the taxable year, but not later than 30 days after the date of the filing of the return for the taxable year.

IV. Taxes

(I) Main taxes and tax rates

Taxes	Tax bases	Tax rates
Value-added tax (VAT)	Taxable sales and services	16%, 13%, 6%
Minimum tax	Taxable income	3.5%, 10%
Excise tax	Excise tax bases	1.2%
Corporate income tax	Taxable income	12%
Dividend withholding tax	Dividend payments	7%, 5%
Employer's contribution to social security	Employer's contribution	3%
Employer's contribution to health insurance	Employer's contribution	2%
Employer's contribution to pension	Employer's contribution	

The Corporation shall pay a tax on the amount of its taxable income for the taxable year at the rate of 16% on the first \$100,000 of taxable income, 13% on the next \$100,000 of taxable income, and 6% on the excess of taxable income over \$200,000.

Taxpayers	Income tax rate
Taxpayers in the Philippines, Taiwan, B&M, Cambodia, B&M, Japan, Hong Kong	15%
Taxpayers in the United States, Hong Kong, Germany, Hong Kong, New Zealand, Singapore, Russia	20%
Taxpayers in the United States, Taiwan	25%
Other taxpayers	Substantive tax

(II) Tax preferential policies

1. VAT

(1) Domestic production

Manufacturers of goods produced in the People's Republic of China, Cambodia, Laos, Myanmar, Thailand, Vietnam, and other countries in the region, and manufacturers of goods produced in the People's Republic of China, Cambodia, Laos, Myanmar, Thailand, Vietnam, and other countries in the region, are exempt from VAT at 0% and 13%.

(2) Overseas production

Manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, and manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, are exempt from VAT at 0% and 13%.

Manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, and manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, are exempt from VAT at 0% and 13%.

2. Enterprise income tax

(1) Domestic production

Manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, and manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, are exempt from Enterprise Income Tax at 15%.

Manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, and manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, are exempt from Enterprise Income Tax at 15%.

Manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, and manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, are exempt from Enterprise Income Tax at 15%.

Manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, and manufacturers of goods produced in Cambodia, Myanmar, Thailand, Vietnam, and other countries in the region, are exempt from Enterprise Income Tax at 15%.

R... A... C... E... I... Ta P...
W... D... (A... M... Fa... [2020] N... 23),
C... B&M... a... a... a... a...
a... 15%

R... A... S.a. Ta a... A... Ma...
C... I... a... P... a I... Ta P... S...
D... S... E... M... P... a... I... -O...
B... (A... S.a. Ta a... A... [2021] N... 8) a...
A... M... F... a... S.a. Ta a... A... a...
F... I... a... I... Ta P... a P... S... E...
M... P... (A... M... F... a... S.a. Ta a...
A... [2022] N... 13), ... b... a... B... H... a... W... H... a...
G... H... a... N... E... G... R... a... a... a... a...
a... 2022, ... a...
a ab... 1.00 ... a... a... 20% ba... 12.5% ... a...
1.00 ... a... b... 3.00 ... a... a... 20% ba... 50% ... a...

R... N... P... G... G... Z... a... A...
R... S... a... P... P... H... O... a... H... -Q... a...
D... G... a... B... b... G... E... Z... N... E... a... (G... Z... Fa...
[2020] N... 42), ... b... a... G... a... B&M... a... a...
... ab... a... a... a... a... a...
I... a... a... a... b... a... 5... a...
a... a... a... a... a... a...

(2) O... a...

R... D... M... F... a... I... a C... P... a...
P... E... I... Ta R... a... E... H... a... C... a... H... a...
C... a... a... a... a... a... a... a... b... a... a...
... a... H... a... C... a... 15... a... a... a...
... a... a... a... I... a... a... a... 50%
2... a... a... a... ab...

R... D... M... F... a... I... a C... P... a...
P... E... I... Ta R... a... E... H... a... I... a... H... a...
I... a... a... a... a... a... a... a... b... a... a...
... a... H... a... I... a... 10... a... a... a...
... a... a... a... I... a... a... a... 50% 2...
a... a... a... a... ab...

R... D... M... F... a... I... a C... P... a...
P... E... I... Ta R... a... E... H... a... I... a... H... a...
I... a... a... a... a... a... a... a... b... a... a...
... a... H... a... I... a... 20... a... a... a...
... a... a... a... I... a... a... a... 50% 2...
a... a... a... a... ab...

3. Import duty

Balance, December 31, 2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011, 2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002, 2001, 2000, 1999, 1998, 1997, 1996, 1995, 1994, 1993, 1992, 1991, 1990, 1989, 1988, 1987, 1986, 1985, 1984, 1983, 1982, 1981, 1980, 1979, 1978, 1977, 1976, 1975, 1974, 1973, 1972, 1971, 1970, 1969, 1968, 1967, 1966, 1965, 1964, 1963, 1962, 1961, 1960, 1959, 1958, 1957, 1956, 1955, 1954, 1953, 1952, 1951, 1950, 1949, 1948, 1947, 1946, 1945, 1944, 1943, 1942, 1941, 1940, 1939, 1938, 1937, 1936, 1935, 1934, 1933, 1932, 1931, 1930, 1929, 1928, 1927, 1926, 1925, 1924, 1923, 1922, 1921, 1920, 1919, 1918, 1917, 1916, 1915, 1914, 1913, 1912, 1911, 1910, 1909, 1908, 1907, 1906, 1905, 1904, 1903, 1902, 1901, 1900, 1899, 1898, 1897, 1896, 1895, 1894, 1893, 1892, 1891, 1890, 1889, 1888, 1887, 1886, 1885, 1884, 1883, 1882, 1881, 1880, 1879, 1878, 1877, 1876, 1875, 1874, 1873, 1872, 1871, 1870, 1869, 1868, 1867, 1866, 1865, 1864, 1863, 1862, 1861, 1860, 1859, 1858, 1857, 1856, 1855, 1854, 1853, 1852, 1851, 1850, 1849, 1848, 1847, 1846, 1845, 1844, 1843, 1842, 1841, 1840, 1839, 1838, 1837, 1836, 1835, 1834, 1833, 1832, 1831, 1830, 1829, 1828, 1827, 1826, 1825, 1824, 1823, 1822, 1821, 1820, 1819, 1818, 1817, 1816, 1815, 1814, 1813, 1812, 1811, 1810, 1809, 1808, 1807, 1806, 1805, 1804, 1803, 1802, 1801, 1800, 1799, 1798, 1797, 1796, 1795, 1794, 1793, 1792, 1791, 1790, 1789, 1788, 1787, 1786, 1785, 1784, 1783, 1782, 1781, 1780, 1779, 1778, 1777, 1776, 1775, 1774, 1773, 1772, 1771, 1770, 1769, 1768, 1767, 1766, 1765, 1764, 1763, 1762, 1761, 1760, 1759, 1758, 1757, 1756, 1755, 1754, 1753, 1752, 1751, 1750, 1749, 1748, 1747, 1746, 1745, 1744, 1743, 1742, 1741, 1740, 1739, 1738, 1737, 1736, 1735, 1734, 1733, 1732, 1731, 1730, 1729, 1728, 1727, 1726, 1725, 1724, 1723, 1722, 1721, 1720, 1719, 1718, 1717, 1716, 1715, 1714, 1713, 1712, 1711, 1710, 1709, 1708, 1707, 1706, 1705, 1704, 1703, 1702, 1701, 1700, 1699, 1698, 1697, 1696, 1695, 1694, 1693, 1692, 1691, 1690, 1689, 1688, 1687, 1686, 1685, 1684, 1683, 1682, 1681, 1680, 1679, 1678, 1677, 1676, 1675, 1674, 1673, 1672, 1671, 1670, 1669, 1668, 1667, 1666, 1665, 1664, 1663, 1662, 1661, 1660, 1659, 1658, 1657, 1656, 1655, 1654, 1653, 1652, 1651, 1650, 1649, 1648, 1647, 1646, 1645, 1644, 1643, 1642, 1641, 1640, 1639, 1638, 1637, 1636, 1635, 1634, 1633, 1632, 1631, 1630, 1629, 1628, 1627, 1626, 1625, 1624, 1623, 1622, 1621, 1620, 1619, 1618, 1617, 1616, 1615, 1614, 1613, 1612, 1611, 1610, 1609, 1608, 1607, 1606, 1605, 1604, 1603, 1602, 1601, 1600, 1599, 1598, 1597, 1596, 1595, 1594, 1593, 1592, 1591, 1590, 1589, 1588, 1587, 1586, 1585, 1584, 1583, 1582, 1581, 1580, 1579, 1578, 1577, 1576, 1575, 1574, 1573, 1572, 1571, 1570, 1569, 1568, 1567, 1566, 1565, 1564, 1563, 1562, 1561, 1560, 1559, 1558, 1557, 1556, 1555, 1554, 1553, 1552, 1551, 1550, 1549, 1548, 1547, 1546, 1545, 1544, 1543, 1542, 1541, 1540, 1539, 1538, 1537, 1536, 1535, 1534, 1533, 1532, 1531, 1530, 1529, 1528, 1527, 1526, 1525, 1524, 1523, 1522, 1521, 1520, 1519, 1518, 1517, 1516, 1515, 1514, 1513, 1512, 1511, 1510, 1509, 1508, 1507, 1506, 1505, 1504, 1503, 1502, 1501, 1500, 1499, 1498, 1497, 1496, 1495, 1494, 1493, 1492, 1491, 1490, 1489, 1488, 1487, 1486, 1485, 1484, 1483, 1482, 1481, 1480, 1479, 1478, 1477, 1476, 1475, 1474, 1473, 1472, 1471, 1470, 1469, 1468, 1467, 1466, 1465, 1464, 1463, 1462, 1461, 1460, 1459, 1458, 1457, 1456, 1455, 1454, 1453, 1452, 1451, 1450, 1449, 1448, 1447, 1446, 1445, 1444, 1443, 1442, 1441, 1440, 1439, 1438, 1437, 1436, 1435, 1434, 1433, 1432, 1431, 1430, 1429, 1428, 1427, 1426, 1425, 1424, 1423, 1422, 1421, 1420, 1419, 1418, 1417, 1416, 1415, 1414, 1413, 1412, 1411, 1410, 1409, 1408, 1407, 1406, 1405, 1404, 1403, 1402, 1401, 1400, 1399, 1398, 1397, 1396, 1395, 1394, 1393, 1392, 1391, 1390, 1389, 1388, 1387, 1386, 1385, 1384, 1383, 1382, 1381, 1380, 1379, 1378, 1377, 1376, 1375, 1374, 1373, 1372, 1371, 1370, 1369, 1368, 1367, 1366, 1365, 1364, 1363, 1362, 1361, 1360, 1359, 1358, 1357, 1356, 1355, 1354, 1353, 1352, 1351, 1350, 1349, 1348, 1347, 1346, 1345, 1344, 1343, 1342, 1341, 1340, 1339, 1338, 1337, 1336, 1335, 1334, 1333, 1332, 1331, 1330, 1329, 1328, 1327, 1326, 1325, 1324, 1323, 1322, 1321, 1320, 1319, 1318, 1317, 1316, 1315, 1314, 1313, 1312, 1311, 1310, 1309, 1308, 1307, 1306, 1305, 1304, 1303, 1302, 1301, 1300, 1299, 1298, 1297, 1296, 1295, 1294, 1293, 1292, 1291, 1290, 1289, 1288, 1287, 1286, 1285, 1284, 1283, 1282, 1281, 1280, 1279, 1278, 1277, 1276, 1275, 1274, 1273, 1272, 1271, 1270, 1269, 1268, 1267, 1266, 1265, 1264, 1263, 1262, 1261, 1260, 1259, 1258, 1257, 1256, 1255, 1254, 1253, 1252, 1251, 1250, 1249, 1248, 1247, 1246, 1245, 1244, 1243, 1242, 1241, 1240, 1239, 1238, 1237, 1236, 1235, 1234, 1233, 1232, 1231, 1230, 1229, 1228, 1227, 1226, 1225, 1224, 1223, 1222, 1221, 1220, 1219, 1218, 1217, 1216, 1215, 1214, 1213, 1212, 1211, 1210, 1209, 1208, 1207, 1206, 1205, 1204, 1203, 1202, 1201, 1200, 1199, 1198, 1197, 1196, 1195, 1194, 1193, 1192, 1191, 1190, 1189, 1188, 1187, 1186, 1185, 1184, 1183, 1182, 1181, 1180, 1179, 1178, 1177, 1176, 1175, 1174, 1173, 1172, 1171, 1170, 1169, 1168, 1167, 1166, 1165, 1164, 1163, 1162, 1161, 1160, 1159, 1158, 1157, 1156, 1155, 1154, 1153, 1152, 1151, 1150, 1149, 1148, 1147, 1146, 1145, 1144, 1143, 1142, 1141, 1140, 1139, 1138, 1137, 1136, 1135, 1134, 1133, 1132, 1131, 1130, 1129, 1128, 1127, 1126, 1125, 1124, 1123, 1122, 1121, 1120, 1119, 1118, 1117, 1116, 1115, 1114, 1113, 1112, 1111, 1110, 1109, 1108, 1107, 1106, 1105, 1104, 1103, 1102, 1101, 1100, 1099, 1098, 1097, 1096, 1095, 1094, 1093, 1092, 1091, 1090, 1089, 1088, 1087, 1086, 1085, 1084, 1083, 1082, 1081, 1080, 1079, 1078, 1077, 1076, 1075, 1074, 1073, 1072, 1071, 1070, 1069, 1068, 1067, 1066, 1065, 1064, 1063, 1062, 1061, 1060, 1059, 1058, 1057, 1056, 1055, 1054, 1053, 1052, 1051, 1050, 1049, 1048, 1047, 1046, 1045, 1044, 1043, 1042, 1041, 1040, 1039, 1038, 1037, 1036, 1035, 1034, 1033, 1032, 1031, 1030, 1029, 1028, 1027, 1026, 1025, 1024, 1023, 1022, 1021, 1020, 1019, 1018, 1017, 1016, 1015, 1014, 1013, 1012, 1011, 1010, 1009, 1008, 1007, 1006, 1005, 1004, 1003, 1002, 1001, 1000, 999, 998, 997, 996, 995, 994, 993, 992, 991, 990, 989, 988, 987, 986, 985, 984, 983, 982, 981, 980, 979, 978, 977, 976, 975, 974, 973, 972, 971, 970, 969, 968, 967, 966, 965, 964, 963, 962, 961, 960, 959, 958, 957, 956, 955, 954, 953, 952, 951, 950, 949, 948, 947, 946, 945, 944, 943, 942, 941, 940, 939, 938, 937, 936, 935, 934, 933, 932, 931, 930, 929, 928, 927, 926, 925, 924, 923, 922, 921, 920, 919, 918, 917, 916, 915, 914, 913, 912, 911, 910, 909, 908, 907, 906, 905, 904, 903, 902, 901, 900, 899, 898, 897, 896, 895, 894, 893, 892, 891, 890, 889, 888, 887, 886, 885, 884, 883, 882, 881, 880, 879, 878, 877, 876, 875, 874, 873, 872, 871, 870, 869, 868, 867, 866, 865, 864, 863, 862, 861, 860, 859, 858, 857, 856, 855, 854, 853, 852, 851, 850, 849, 848, 847, 846, 845, 844, 843, 842, 841, 840, 839, 838, 837, 836, 835, 834, 833, 832, 831, 830, 829, 828, 827, 826, 825, 824, 823, 822, 821, 820, 819, 818, 817, 816, 815, 814, 813, 812, 811, 810, 809, 808, 807, 806, 805, 804, 803, 802, 801, 800, 799, 798, 797, 796, 795, 794, 793, 792, 791, 790, 789, 788, 787, 786, 785, 784, 783, 782, 781, 780, 779, 778, 777, 776, 775, 774, 773, 772, 771, 770, 769, 768, 767, 766, 765, 764, 763, 762, 761, 760, 759, 758, 757, 756, 755, 754, 753, 752, 751, 750, 749, 748, 747, 746, 745, 744, 743, 742, 741, 740, 739, 738, 737, 736, 735, 734, 733, 732, 731, 730, 729, 728, 727, 726, 725, 724, 723, 722, 721, 720, 719, 718, 717, 716, 715, 714, 713, 712, 711, 710, 709, 708, 707, 706, 705, 704, 703, 702, 701, 700, 699, 698, 697, 696, 695, 694, 693, 692, 691, 690, 689, 688, 687, 686, 685, 684, 683, 682, 681, 680, 679, 678, 677, 676, 675, 674, 673, 672, 671, 670, 669, 668, 667, 666, 665, 664, 663, 662, 661, 660, 659, 658, 657, 656, 655, 654, 653, 652, 651, 650, 649, 648, 647, 646, 645, 644, 643, 642, 641, 640, 639, 638, 637, 636, 635, 634, 633, 632, 631, 630, 629, 628, 627, 626, 625, 624, 623, 622, 621, 620, 619, 618, 617, 616, 615, 614, 613, 612, 611, 610, 609, 608, 607, 606, 605, 604, 603, 602, 601, 600, 599, 598, 597, 596, 595, 594, 593, 592, 591, 590, 589, 588, 587, 586, 585, 584, 583, 582, 581, 580, 579, 578, 577, 576, 575, 574, 573, 572, 571, 570, 569, 568, 567, 566, 565, 564, 563, 562, 561, 560, 559, 558, 557, 556, 555, 554, 553, 552, 551, 550, 549, 548, 547, 546, 545, 544, 543, 542, 541, 540, 539, 538, 537, 536, 535, 534, 533, 532, 531, 530, 529, 528, 527, 526, 525, 524, 523, 522, 521, 520, 519, 518, 517, 516, 515, 514, 513, 512, 511, 510, 509, 508, 507, 506, 505, 504, 503, 502, 501, 500, 499, 498, 497, 496, 495, 494, 493, 492, 491, 490, 489, 488, 487, 486, 485, 484, 483, 482, 481, 480, 479, 478, 477, 476, 475, 474, 473, 472, 471, 470, 469, 468, 467, 466, 465, 464, 463, 462, 461, 460, 459, 458, 457, 456, 455, 454, 453, 452, 451, 450, 449, 448, 447, 446, 445, 444, 443, 442, 441, 440, 439, 438, 437, 436, 435, 434, 433, 432, 431, 430, 429, 428, 427, 426, 425, 424, 423, 422, 421, 420, 419, 418, 417, 416, 415, 414, 413, 412, 411, 410, 409, 408, 407, 406, 405, 404, 403, 402, 401, 400, 399, 398, 397, 396, 395, 394, 393, 392, 391, 390, 389, 388, 387, 386, 385, 384, 383, 382, 381, 380, 379, 378, 377, 376, 375, 374, 373, 372, 371, 370, 369, 368, 367, 366, 365, 364, 363, 362, 361, 360, 359, 358, 357, 356, 355, 354, 353, 352, 351, 350, 349, 348, 347, 346, 345, 344, 343, 342, 341, 340, 339, 338, 337, 336, 335, 334, 333, 332, 331, 330, 329, 328, 327, 326, 325, 324, 323, 322, 321, 320, 319, 318, 317, 316, 315, 314, 313, 312, 311, 310, 309, 308, 307, 306, 305, 304, 303, 302, 301, 300, 299, 298, 297, 296, 295, 294, 293, 292, 291, 290, 289, 288, 287, 286, 285, 284, 283, 282, 281, 280, 279, 278, 277, 276, 275, 274, 273, 272, 271, 270, 269, 268, 267, 266, 265, 264, 263, 262, 261, 260, 259, 258, 257, 256, 255, 254, 253, 252, 251, 250, 249, 248, 247, 246, 245, 244, 243, 242, 241, 240, 239, 238, 237, 236, 235, 234, 233, 232, 231, 230, 229, 228, 227, 226, 225, 224, 223, 222, 221, 220, 219, 218, 217, 216, 215, 214, 213, 212, 211, 210, 209, 208, 207, 206, 205, 204, 203, 202, 201, 200, 199, 198, 197, 196, 195, 194, 193, 192, 191, 190, 189, 188, 187, 186, 185, 184, 183, 182, 181, 180, 179, 178, 177, 176, 175, 174, 173, 172, 171, 170, 169, 168, 167, 166, 165, 164, 163, 162, 161, 160, 159, 158, 157, 156, 155, 154, 153, 152, 151, 150, 149, 148, 147, 146, 145, 144, 143, 142, 141, 140, 139, 138, 137, 136, 135, 134, 133, 132, 131, 130, 129, 128, 127, 126, 125, 124, 123, 122, 121, 120, 119, 118, 117, 116, 115, 114, 113, 112, 111, 110, 109, 108, 107, 106, 105, 104, 103, 102, 101, 100, 99, 98, 97, 96, 95, 94, 93, 92, 91, 90, 89, 88, 87, 86, 85, 84, 83, 82, 81, 80, 79, 78, 77, 76, 75, 74, 73, 72, 71, 70, 69, 68, 67, 66, 65, 64, 63, 62, 61, 60, 59, 58, 57, 56, 55, 54, 53, 52, 51, 50, 49, 48, 47, 46, 45, 44, 43, 42, 41, 40, 39, 38, 37, 36, 35, 34, 33, 32, 31, 30, 29, 28, 27, 26, 25, 24, 23, 22, 21, 20, 19, 18, 17, 16, 15, 14, 13, 12, 11, 10, 9, 8, 7, 6, 5, 4, 3, 2, 1.

V. Notes to items of consolidated financial statements

(I) Notes to items of the consolidated balance sheet

1. Cash and bank balances

(1) Details

Items	Closing balance	Opening balance
Cash	25,777,978.79	30,717,041.97
Bank balances	8,030,335,929.04	6,028,851,637.85
Other financial assets	7,379,661,572.84	3,709,915,975.32
Total	15,435,775,480.67	9,769,484,655.14
Impairment losses	2,819,262,572.40	1,749,990,024.72

(2) Other

Accounts receivable	5,143,202,945.20	671,072,012.66
Other receivables	12,603,250.00	865,659,311.06
Prepaid expenses	522,872,531.61	111,232,263.43
Other financial assets	39,879,493.01	13,139,765.87

2. Held-for-trading financial assets

Items	Closing balance	Opening balance
Financial assets at fair value through profit or loss	251,991,490.83	332,752,951.53
Impairment losses	202,612,876.71	300,239,589.04
Total	49,378,614.12	32,513,362.49
Total	251,991,490.83	332,752,951.53

3. Derivative financial assets

4. Accounts receivable

(1) Data

1) Data

Categories	Closing balance				
	Book balance		Provision for bad debts		
	Amount	% to total	Amount	Provision proportion (%)	Carrying amount
R	5,628,944.86	0.07	5,628,944.86	100.00	
R	8,477,138,974.28	99.93	440,190,504.93	5.19	8,036,948,469.35
T	8,482,767,919.14	100.00	445,819,449.79	5.26	8,036,948,469.35

(C)

Categories	Opening balance				
	Book balance		Provision for bad debts		
	Amount	% to total	Amount	Provision proportion (%)	Carrying amount
R	25,238,344.58	0.54	25,238,344.58	100.00	
R	4,627,881,296.04	99.46	244,107,681.70	5.27	4,383,773,614.34
T	4,653,119,640.62	100.00	269,346,026.28	5.79	4,383,773,614.34

2) Data

Debtors	Book balance	Provision for bad debts	Provision proportion (%)	Reasons
S	4,724,396.86	4,724,396.86	100.00	T
O	904,548.00	904,548.00	100.00	b
S	5,628,944.86	5,628,944.86	100.00	a

3) Data

Ages	Closing balance		
	Book balance	Provision for bad debts	Provision proportion (%)
W	8,453,387,822.09	422,669,391.10	5.00
1-2	7,652,233.38	1,530,446.68	20.00
2-3	216,503.32	108,251.66	50.00
O	15,882,415.49	15,882,415.49	100.00
S	8,477,138,974.28	440,190,504.93	5.19

(2) Ar a a

Ages	Closing book balance
W ₁ 1 a	8,453,890,322.09
1-2 a	7,652,233.38
2-3 a	1,302,003.32
O 3 a	19,923,360.35
T a	8,482,767,919.14

(3) C a ba b.

1) D a

Items	Opening balance	Increase			Decrease			Closing balance
		Accrual	Recovery	Others [Note]	Reversal	rite-off	Others [Note]	
R a ab W ₁ ba b. a a	25,238,344.58	502,500.00			20,111,899.72		5,628,944.86	
R a ab W ₁ ba b. a a	244,107,681.70	196,105,511.77	200,824.70	8,935.09	195,580.00	36,868.33	440,190,504.93	
T a	269,346,026.28	196,608,011.77	200,824.70	8,935.09	20,307,479.72	36,868.33	445,819,449.79	

Note: O. e a r . . e a r . . . ba b. . e a r . . e . a . . .

(4) A e e i . . e a ab | W₁

1) A e e i . . e a ab | a e i a | W₁ 20,307,479.72

2) S i . . e a . a e e i . . e a ab | W₁

Debtors	Nature of receivables	Amount written off	Reasons for write-off	rite-off procedures performed	hether arising from related party transactions
---------	-----------------------	--------------------	-----------------------	-------------------------------	--

(5) D a

C l a r b a a 5 b 4,582,864,366.19 54.03%
 229,143,218.31

5. Receivables financing

(1) D a

Items	Closing balance		Opening balance	
	Carrying amount	Accumulated provision for credit impairment	Carrying amount	Accumulated provision for credit impairment
Ba a a	2,437,994,963.68		1,319,017,850.74	
T a	2,437,994,963.68		1,319,017,850.74	

(2) N a b l

(3) P l

Items	Closing balance of pledged notes
Ba a a	1,058,742,915.84
S b a	1,058,742,915.84

(4) E

Items	Closing balance derecognized
Ba a a	13,879,870,204.22
S b a	13,879,870,204.22

D a a a a b a a a a a a a

H a a C a a a a a b l C a a C I L a

6. Advances paid

(1) A r a a

1) D a

Ages	Closing balance			Opening balance				
	Book balance	% to total	Provision for impairment	Carrying amount	Book balance	% to total	Provision for impairment	Carrying amount
W a 1 a	1,506,407,435.76	90.38		1,506,407,435.76	1,011,867,650.20	93.53		1,011,867,650.20
1-2 a	122,511,677.38	7.35		122,511,677.38	18,733,104.04	1.73		18,733,104.04
2-3 a	3,100,030.75	0.19		3,100,030.75	10,877,990.36	1.01		10,877,990.36
O 3 a	34,767,342.62	2.08	32,066,622.51	2,700,720.11	40,322,246.26	3.73	32,066,622.51	8,255,623.75
T a	1,666,786,486.51	100.00	32,066,622.51	1,634,719,864.00	1,081,800,990.86	100.00	32,066,622.51	1,049,734,368.35

2) Statement of financial position

Items	Closing balance	Reasons for unsettlement
Bank	111,433,645.96	Payment
Subsidiary	111,433,645.96	

3) Statement of financial position

Items	Closing balance	Reasons for unsettlement
Bank	32,066,622.51	Payment
Subsidiary	32,066,622.51	

(2) Statement of financial position

Items	Closing balance	Reasons for unsettlement
Bank	627,410,800.36	Payment
Subsidiary	627,410,800.36	

7. Other receivables

(1) Statement of financial position

Items	Closing balance	Opening balance
Debtors	163,980,830.12	
Other receivables	416,647,483.37	235,190,761.21
Total	580,628,313.49	235,190,761.21

(2) Statement of financial position

Items	Closing balance	Opening balance
Debtors	163,980,830.12	
Subsidiary	163,980,830.12	

A. Statement of financial position

(3) Statement of financial position

1) Statement of financial position

a. Statement of financial position

Categories	Closing balance				
	Book balance		Provision for bad debts		
	Amount	% to total	Amount	Provision proportion (%)	Carrying amount
Receivables	3,917,282.59	0.83	3,917,282.59	100.00	
Receivables	470,117,552.45	99.17	53,470,069.08	11.37	416,647,483.37
Total	474,034,835.04	100.00	57,387,351.67	12.11	416,647,483.37

(C 2010)

Categories	Opening balance				
	Book balance		Provision for bad debts		
	Amount	% to total	Amount	Provision proportion (%)	Carrying amount
R 2010 ab 2010 2010 a 2010 2010 2010 ba 2010 2010 2010	3,917,282.59	1.40	3,917,282.59	100.00	
R 2010 ab 2010 2010 a 2010 2010 2010 ba 2010 2010 2010	275,267,441.02	98.60	40,076,679.81	14.56	235,190,761.21
T 2010 2010 2010	279,184,723.61	100.00	43,993,962.40	15.76	235,190,761.21

b. O 2010 ab 2010 2010 a 2010 2010 2010 ba 2010

Debtors	Book balance	Provision for bad debts	Provision proportion (%)	Reasons
W 2010 P 2010 (C 2010 2010) L 2010 2010 Ba 2010 Ma 2010 2010 C 2010 L 2010 2010	3,917,282.59	3,917,282.59	100.00	T 2010 2010 2010 b 2010 2010 2010 a 2010 2010 2010
S b 2010 2010 2010	3,917,282.59	3,917,282.59	100.00	

c. O 2010 ab 2010 2010 ba 2010 b 2010 a 2010 2010 2010 ba 2010

Debtors	Nature of receivables	Book balance	Ages	Proportion to the total balance of other receivables (%)	Provision for bad debts
SINO IC L a. i C ., S a .,		12,000,000.00	W ., 1 . a . : 6,600,000.00 i a ; 1-2 . a . : 5,400,000.00 i a	2.53	1,410,000.00
S b . a		340,931,678.48		71.93	18,575,000.00

8. Inventories

(1) D . a .

Items	Closing balance [Note]			Opening balance		
	Book balance	Provision for write-down	Carrying amount	Book balance	Provision for write-down	Carrying amount
Ra . a . a	9,474,980,852.67	208,141,643.64	9,266,839,209.03	4,502,475,893.36	2,930,164.38	4,499,545,728.98
W . a	3,393,242,911.46	42,687,233.53	3,350,555,677.93	1,999,451,448.20	1,658,601.67	1,997,792,846.53
G . a	4,828,740,835.73	321,960,882.29	4,506,779,953.44	2,541,388,791.33	47,031,014.69	2,494,357,776.64
Ma . a	571,492,339.50	3,644,503.40	567,847,836.10	43,260,608.84		43,260,608.84
T . a	18,268,456,939.36	576,434,262.86	17,692,022,676.50	9,086,576,741.73	51,619,780.74	9,034,956,960.99

Note: C . a . b a a a a 698,873,451.32 i a .
P l a IX (II) a . a . a a

(2) P

1) D . a .

Items	Opening balance	Increase		Decrease		Closing balance
		Accrual	Others	Reversal or write-off	Others	
Ra . a . a	2,930,164.38	220,344,768.29		15,133,289.03		208,141,643.64
W . a	1,658,601.67	106,358,056.28		65,329,424.42		42,687,233.53
G . a						

9. Other current assets

Items	Closing balance			Opening balance		
	Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
Input VAT receivable	2,721,895,467.94		2,721,895,467.94	861,711,599.53		861,711,599.53
Prepaid expenses	169,242,349.00		169,242,349.00	4,763,559.99		4,763,559.99
Tax receivable	2,891,137,816.94		2,891,137,816.94	866,475,159.52		866,475,159.52

10. Long-term receivables

(1) Debtors

Items	Closing balance			Opening balance			
	Book balance	Provision for bad debts	Carrying amount	Book balance	Provision for bad debts	Carrying amount	Discount rate range
La Seng Investment Company Limited	1,229,077.79		1,229,077.79	1,125,151.66		1,125,151.66	N/A
La Seng-Central Development Management S.A. (SGM)	40,967,866.58		40,967,866.58	37,503,780.11		37,503,780.11	N/A
Gea	2,048,462.98		2,048,462.98	1,875,252.76		1,875,252.76	N/A
La Plata de Llanabá	15,760,397.55		15,760,397.55	14,427,758.47		14,427,758.47	N/A
Industrial Water and Sewerage Company, Ltd. (IWIP)	193,476,588.00		193,476,588.00	177,116,946.00		177,116,946.00	N/A
Vietnam Investment Limited (Vietnam)	113,996,572.80		113,996,572.80	104,357,457.60		104,357,457.60	N/A
PT. Pabrik Gula Maja (PPM Ciba)	118,815,888.59		118,815,888.59				N/A
Tax receivable	486,294,854.29		486,294,854.29	336,406,346.60		336,406,346.60	

(2) Other receivables

1) Gea, La Seng Investment Company, SGM

Receivables from Gea, La Seng Investment Company, SGM, and other entities are classified as long-term receivables. The carrying amount of these receivables is USD 294,125.00 as at December 31, 2022, compared to USD 176,475.00 as at December 31, 2021. The carrying amount of these receivables is USD 294,125.00 as at December 31, 2022, compared to USD 176,475.00 as at December 31, 2021. The carrying amount of these receivables is USD 294,125.00 as at December 31, 2022, compared to USD 176,475.00 as at December 31, 2021.

2) La P... i La aba

R... P... a... R... E... La Ra...
 C... C... a... b... a... CDM C... a... La
 P... i La aba... S... b... 2017 a... Ma... 2018, ... b... a... CDM
 C... a... b... USD4.00... La P... i La aba... a...
 ... La P... i La aba... a... b... a...
 C... a... a... USD2,262,929.32 (... a... 15,760,397.55 ... a...
 ... a... a... D... b... 31, 2022).

3) IWIP C... a

R... S... La Ar... b... a...
 Ha... a... I... a... a... a... IWIP C... a... 2019, Ha... a...
 I... a... a... a... IWIP C... a... a... b...
 USD27,780,000.00... IWIP C... a... (... a... 193,476,588.00 ... a...
 ... a... a... a... D... b... 31, 2022). S... a... b...
 ... a... a... ba.

4) V...

R... S... a... Ar... a... b... a... Ha...
 M... H... K... N... L... Z... G... H... K... C...
 I... C... L... B... (C... a) R... T... C... L... a... Y...
 T... C... L... 2019, Ha... M... H... K... a... a... V...
 ... a... b... USD16,368,000.00 (... a... 113,996,572.80
 ... a... a... a... a... D... b... 31, 2022) ... V... S...
 ... a... b... a... ba.

5) PPM C... a

R... PPM L... a... b... a... Ha...
 I... a... a... PPM C... a... a... a... PT. Ha... a... L...
 N... a... a... (HLN C... a...), Ha... I... a... a... b...
 IDR267,001,996,830 (... a... 118,815,888.59 ... a...
 a... D... b... 31, 2022) ... PPM C... a... PPM C... a... b...
 ... HLN C... a... PPM C... a... a... b...
 ... b... HLN C... a... a... a... a... HLN C... a...

A... b... a... a... a... ab...
 ... ab... a... a... a...

II. Long-term equity investments

(1) Ca...

Items	Closing balance			Opening balance		
	Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
I...	7,913,510,635.32	4,640,501.42	7,908,870,133.90	3,426,087,640.29	4,640,501.42	3,421,447,138.87
I...	5,754,684.53		5,754,684.53	6,305,745.11		6,305,745.11
T.a...	7,919,265,319.85	4,640,501.42	7,914,624,818.43	3,432,393,385.40	4,640,501.42	3,427,752,883.98

(2) Details

Investees	Increase/Decrease				
	Opening balance	Investments increased	Investments decreased	Investment income recognized under equity method	Adjustment in other comprehensive income
PT. Aja Hija Energy					
Subsidiary (Aja Hija)	6,305,745.11			-528,384.54	-22,676.04
Subsidiary	6,305,745.11			-528,384.54	-22,676.04
Northwest Energy					
(Northwest Energy)	923,679,885.96			702,445,825.17	106,187,327.88
Qatar Mubana Northwest Energy					
Vegetable Oil Co., Ltd.					
(Mubana Northwest Energy)					
Natural Gas Northwest Energy					
Indonesia, Pasuruan (LP)					
(Natural Gas Northwest Energy)					
AVZ Mubana Energy (AVZ					
Company)	66,692,163.38			-5,772,518.56	578,543.87
Zarbin Energy					
Malaysia, Co., Ltd. (Zarbin					
Company)	125,720,419.65	273,830,000.00		44,456,316.78	
Landmark	1,136,175,248.78			819,107,204.25	
Royal Indragiri Company					
(Royal Indragiri Company)	9,997,989.00			-4,975.22	7,129.67
Vesta	142,804,299.07			24,577,685.90	13,708,725.61
IWIP Company	189,316,474.26			85,804,317.68	20,698,583.56
PT. Hija Energi Indonesia					
(Indonesia Hija Energy)					
Qatar Energy Indonesia					
Pasuruan (LP) (Qatar					
Energy)	598,430,946.19			-4,312,884.44	
POSCO-HY Company Co., Ltd.					
(PHC Company)	222,308,170.44			-11,240,706.87	6,559,274.74
Sulphur Plant Co.,					
Ltd. (Sulphur Plant Co.)	4,552,737.31		2,737,961.61	-314,775.70	
PT. Hija Energi Ciba					
(Hija Energi Ciba)	1,768,804.83			-1,761,501.62	-7,303.21
Hija Energy Northwest Co.,					
Ltd. (Hija Energy					
Northwest Malaysia, Co., Ltd.)					
(Hija Energy)		120,000,000.00		11,053,666.21	
Hibana Northwest					
Thailand Co., Ltd. (Hibana					
Thailand)		24,500,000.00	23,342,636.19	-1,157,363.81	
Gaia Tana Northwest					
Malaysia, Indonesia, Ma					
Company (LP) (Gaia Tana					
Northwest Indonesia, Ma					
Company)		710,488,575.00		-1,733,821.53	
Gaia Tana Northwest					
Malaysia, Indonesia, D					
Company (LP) (Gaia					
Tana Northwest Indonesia)		660,800,000.00		-2,809,341.58	

Investees	Increase/Decrease				
	Opening balance	Investments increased	Investments decreased	Investment income recognized under equity method	Adjustment in other comprehensive income
Q... X... a E... I ...					
Pa... (LP) (Q ...					
X... a)		1,189,000,000.00		-6,164,904.72	
Z... a P... W... I ... H a ...					
I... E... C... L... (
Z... a P... W... I ...)		1,800,000.00			
T... a L... T... E... (
I... Pa... (LP) (
T... a L... T...)				-19,474.44	
S b... a)	3,421,447,138.87	2,980,418,575.00	26,080,597.80	1,652,152,747.50	147,732,282.12
T... a)	3,427,752,883.98	2,980,418,575.00	26,080,597.80	1,651,624,362.96	147,709,606.08

(C...)

Investees	Increase/Decrease				Closing balance	Closing balance of provision for impairment
	Changes in other equity	Cash dividend/Profit declared for distribution	Provision for impairment	Others		
J... a)						
A... a H... a)					5,754,684.53	
S... a)					5,754,684.53	
A... a)						
N... a T...)		100,365,434.82			1,631,947,604.19	
M... a W...)						1,161,307.33
H... a N... a E...)						
AVZ C... a)					61,498,188.69	
R... a C... a)					444,006,736.43	
L... a C... a)		163,980,830.12			1,791,301,622.91	
R... a C... a)					10,000,143.45	
V... a)					181,090,710.58	
IWIP C... a)					295,819,375.50	
I... a H... a)						3,479,194.09
Q... a A...)					594,118,061.75	
PHC C... a)					217,626,738.31	
				-1,500,000.00		
				[N...]		
S... a P... a)						
H... a I... a)						
H... a Y... a)	-953,746.85				130,099,919.36	
H... a X... a)						
G... a T... L...)						
I...)						
M... a C...)					708,754,753.47	
G... a T... L...)						
I... a F...)					657,990,658.42	
Q... a X... a)					1,182,835,095.28	
Z... a P... W...)						
I...)					1,800,000.00	
T... a L... T...)						
T... a)					-19,474.44	
S b... a)	-953,746.85	264,346,264.94		-1,500,000.00	7,908,870,133.90	4,640,501.42
T... a)	-953,746.85	264,346,264.94		-1,500,000.00	7,914,624,818.43	4,640,501.42

Note: A... a b... a J... a H... a) a a... a) S... a P... a)

12. Other equity instrument investments

(1) Details

Items	Closing balance	Opening balance	Dividend income	Accumulated amount of gains or losses transferred from other comprehensive income to retained earnings	
				Amount	Reasons
Bank of Siam Real Estate Real Estate Investment Co., Ltd. (Bank of Siam).		1,550,000.00		2,513,800.00	Exchange rate
Immortal Siam New Media Technology Co., Ltd. (Immortal Siam).	36,894,737.00	29,000,000.00			
HANAQ Co., Ltd.	4,002,445.81	4,002,445.81			
Siam Pacific	1,750,000.00				
Total	42,647,182.81	34,552,445.81		2,513,800.00	

(2) Real estate investment securities are measured at fair value and changes in fair value are recognized in profit or loss.

Changes in fair value are attributable to changes in exchange rates. Changes in fair value are recognized in profit or loss.

13. Other non-current financial assets

(1) Details

Items	Closing balance	Opening balance
Fixed deposits	527,509,366.89	6,573,600.00
Investment in Equity	527,509,366.89	6,573,600.00
Total	527,509,366.89	6,573,600.00

(2) Other assets

Investees	Opening balance	Increase	Decrease	Closing balance
SGM Finance 249 () 1				

14. Fixed assets

(1) Details

Items	Buildings and structures	Machinery	Transport facilities	Other equipment	Total
Cost					
Original value	5,384,618,800.50	9,668,703,108.81	337,973,625.73	424,401,887.41	15,815,697,422.45
Accumulated depreciation	4,097,414,617.67	11,342,822,997.74	429,970,702.33	229,886,369.77	16,100,094,687.51
Net book value					

A. a. a. a. a. a. C. a.
 b. a. a. a. a. a. a. a.

(4) F. a. a. a. a. a. a. a.

Items	Carrying amount	Reasons for unsettlement
B. a. a.	1,463,072,992.15	I. a.
S. b. a.	1,463,072,992.15	

15. Construction in progress

(1) D. a.

Items	Closing balance	Opening balance
C. a. a.	13,979,069,175.94	9,107,231,788.43
C. a. a.	302,860,651.42	713,205,093.03
T. a.	14,281,929,827.36	9,820,436,881.46

(2) C. a. a.

1) D. a.

Items	Closing balance			Opening balance		
	Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
C. a. a. C. a. a. Ma. a. a. I. a. a.				183,077,163.04		183,077,163.04
C. a. a. H. a. a. I. a. a.	149,940,716.33		149,940,716.33	105,518,876.90		105,518,876.90
H. a. a. ba. a. a. a. a. 30,000 (. a.)	47,462,104.45		47,462,104.45	404,971,085.98		404,971,085.98
H. a. a. ba. a. a. a. a. 50,000 (. a.)				251,206,988.70		251,206,988.70
T. a. a. a. a. a. a. ba. a. a. a. a. a. 50,000	186,281,892.04		186,281,892.04	755,812,376.99		755,812,376.99
T. a. a. a. a. a. a. ba. a. a. a. a. 50,000	404,521,976.55		404,521,976.55	101,095,586.82		101,095,586.82

Items	Closing balance			Opening balance		
	Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
Ni ... ba. ... 60,000 (...)	161,760,780.98		161,760,780.98	5,428,143,914.13		5,428,143,914.13
N ... ba. ... 30,000	346,877,601.80		346,877,601.80	75,436,129.06		75,436,129.06
H ... a. ... 45,000 (...)				997,080,941.89		997,080,941.89
H ... ba. ...				428,453,373.36		428,453,373.36
C ... H a H a ... R a I ...	3,107,655.71		3,107,655.71	120,658,315.19		120,658,315.19
H ... a. ... 100,000 (...)	441,785,175.04		441,785,175.04			
S ... a ... a ...	671,963,139.21		671,963,139.21			
I ... a ... a ... 50,000 ... a 100,000 ... a ...	2,441,012,072.20		2,441,012,072.20			
T ... a ... 3C ... a 50,000	494,291,226.52		494,291,226.52			
N ... ba. ... 120,000 (...)	6,971,754,708.66		6,971,754,708.66			
A ... a ... a Z ... a ... a	675,020,301.35		675,020,301.35			
O ... a	983,289,825.10		983,289,825.10	255,777,036.37		255,777,036.37
S b ... a	13,979,069,175.94		13,979,069,175.94	9,107,231,788.43		9,107,231,788.43

2) C a r

Projects	Budgets	Opening balance	Increase [Note]	Transferred to fixed assets	Other decreases	Closing balance
	(0'000)					
C C b a M a I	28,739.25	183,077,163.04	98,053,350.16	281,130,513.20		
C H a I	40,152.00	105,518,876.90	50,186,145.56	5,764,306.13		149,940,716.33
H b a a a 30,000 (.)	80,086.00	404,971,085.98	232,869,091.80	590,378,073.33		47,462,104.45
H b a a a 50,000 (.)	79,455.71	251,206,988.70	299,191,179.60	550,398,168.30		
T a a 50,000	135,306.61	755,812,376.99	358,995,983.34	928,526,468.29		186,281,892.04
T a a 50,000	124,479.00	101,095,586.82	676,069,823.93	372,643,434.20		404,521,976.55
N b a a 60,000 (.)	USD124,739.10	5,428,143,914.13	1,487,458,413.93	6,753,841,547.08		161,760,780.98
N a b a a 30,000	98,226.00	75,436,129.06	695,527,026.21	424,085,553.47		346,877,601.80
H a 45,000 (.)	USD48,943.00	997,080,941.89	1,683,230,256.45	2,680,311,198.34		

Projects	Budgets	Opening balance	Increase [Note]	Transferred to fixed assets	Other decreases	Closing balance
	(0'000)					
S	USD20,910.00		671,963,139.21			671,963,139.21
I	50,000	561,777.00	6,684,556.24	2,434,327,515.96		2,441,012,072.20
T	50,000	283,292.00	560,850,545.70	66,559,319.18		494,291,226.52
N	120,000	USD198,267.30	6,971,754,708.66			6,971,754,708.66
A	4.50	USD24,778.22	675,020,301.35			675,020,301.35
S b		8,858,139,308.30	18,055,530,002.26	13,917,889,959.72		12,995,779,350.84

(C -)

Projects	Accumulated input to budget	Completion percentage	Accumulated amount of borrowing cost capitalization
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Projects	Accumulated input to					
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Projects	Accumulated input to budget (%)	Completion percentage (%)	Accumulated amount of borrowing cost capitalization	Amount of borrowing cost capitalization in the current period	Annual capitalization rate (%)	Fund source
T 3C 50,000	19.80	20.00	4,875,544.61	4,875,544.61	4.69	
N 120,000	52.72	60.00	267,799,392.79	267,799,392.79	4.74	
A 4.50	40.84	41.00				0
S b			702,436,118.89	521,925,249.47		

Note: G 765,447,655.06 a 689,089,440.07 a

(3) C a

Items	Closing balance	Opening balance
E	302,860,651.42	713,205,093.03
S b	302,860,651.42	713,205,093.03

16. Right-of-use assets

Items	Buildings and structures	Transport facilities	Total
C			
O	67,345,703.86	18,265,807.02	85,611,510.88
I	99,788,094.63		99,788,094.63
1) L	99,351,796.99		99,351,796.99
2) T	436,297.64		436,297.64
D			
C	167,133,798.49	18,265,807.02	185,399,605.51
A			
O	17,332,202.74	4,566,451.75	21,898,654.49
I	36,729,464.04	4,566,451.76	41,295,915.80
1) A	36,717,320.94	4,566,451.76	41,283,772.70
2) T	12,143.10		12,143.10
D			
C	54,061,666.78	9,132,903.51	63,194,570.29
P			
O			
I			
D			
C			
Ca			
C	113,072,131.71	9,132,903.51	122,205,035.22
O	50,013,501.12	13,699,355.27	63,712,856.39

17. Intangible assets

(1) Details

Items	Land use right	Software	Mining right	Patent right and software copyright	Pollution discharging right	Total
Costs						
Original costs	739,545,824.88	57,911,060.31	470,315,468.70	267,375,199.35	20,636,200.82	1,555,783,754.06
Impairment	114,841,425.90	11,060,771.83	2,879,944,599.27		4,135,142.00	3,009,981,939.00
1) Acquisition	98,287,279.40	9,057,623.65			4,135,142.00	111,480,045.05
			2,677,232,468.22			
2) Business combination		1,672,943.84	[N/A]			2,678,905,412.06
3) Transfer	16,554,146.50	330,204.34	202,712,131.05			219,596,481.89
Depreciation						
Costs	854,387,250.78	68,971,832.14	3,350,260,067.97	267,375,199.35	24,771,342.82	4,565,765,693.06
Accumulated depreciation						
Original costs	68,757,184.47	15,576,149.52	253,380,973.26	16,449,784.63	9,802,323.83	363,966,415.71
Impairment	21,586,708.82	6,205,186.67	76,266,470.61	26,769,543.74	4,170,101.71	134,998,011.55
1) Acquisition	19,327,681.24	5,873,224.44	50,627,670.54	26,769,543.74	4,170,101.71	106,768,221.67
2) Business combination		232,199.87				232,199.87
3) Transfer	2,259,027.58	99,762.36	25,638,800.07			27,997,590.01
Depreciation						
Costs	90,343,893.29	21,781,336.19	329,647,443.87	43,219,328.37	13,972,425.54	498,964,427.26
Carrying amount						
Costs	764,043,357.49	47,190,495.95	3,020,612,624.10	224,155,870.98	10,798,917.28	4,066,801,265.80
Original costs	670,788,640.41	42,334,910.79	216,934,495.44	250,925,414.72	10,833,876.99	1,191,817,338.35

Note: 1. Original costs include acquisition costs and business combination costs. 2. Impairment includes acquisition impairment and business combination impairment. 3. Depreciation includes acquisition depreciation and business combination depreciation.

(2) Land use right, software, mining right, patent right and pollution discharging right

Items	Carrying amount	Reasons for unsesttlement
Land use right, software, mining right, patent right and pollution discharging right	171,763,180.51	Impairment
Software	171,763,180.51	

18. Goodwill

(1) Details

Investees or events resulting in goodwill	Closing balance			Opening balance		
	Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
Hanwei Energy	95,136,198.86		95,136,198.86	95,136,198.86		95,136,198.86
Taiwan B&M	366,245,456.38	2,965,735.57	363,279,720.81	366,245,456.38	901,194.16	365,344,262.22
Taiwan	461,381,655.24	2,965,735.57	458,415,919.67	461,381,655.24	901,194.16	460,480,461.08

(2) Changes

Investees or events resulting in goodwill	Opening balance	Due to business combination in the current period	Decrease		Closing balance
			Disposal	Others	
Hanwei Energy	95,136,198.86				95,136,198.86

2) Tianjin B&M

a. Relevant asset group

Composition of asset group or asset group portfolios	Relevant asset group of Tianjin B&M
Capital assets	3,941,353,777.10
Capital assets	870,084,521.17
Capital assets	4,811,438,298.27
Working capital assets	Y .

b. Intellectual property assets

Total intellectual property assets

20. Deferred tax assets and deferred tax liabilities

(1) D a a . . . b . . .

Items	Closing balance		Opening balance	
	Deductible temporary difference	Deferred tax assets	Deductible temporary difference	Deferred tax assets
U a	883,309,333.15	162,234,731.96	288,626,080.46	72,156,520.12
D a	519,759,486.05	121,485,237.69	444,089,181.12	105,845,508.58
P a	937,156,608.98	183,840,564.82	291,806,406.80	51,279,014.30
U a	1,701,052,808.50	330,094,177.10	555,341,660.38	117,677,690.20
Ga a				
a a	33,679,150.31	4,690,307.75		
E a				
a a	188,939,313.96	28,340,897.09	158,766,835.07	23,815,025.26
T a	4,263,896,700.95	830,685,916.41	1,738,630,163.83	370,773,758.46

(2) D a a b a . . . b . . .

Items	Closing balance		Opening balance	
	Taxable temporary difference	Deferred tax liabilities	Taxable temporary difference	Deferred tax liabilities
T a	425,474,971.83	55,518,755.37	497,855,156.20	69,896,630.79
D a	1,554,086,764.88	304,365,803.90	327,054,279.90	74,244,116.70
Ga a				
a a			25,920,305.01	4,188,247.13
T a	1,979,561,736.71	359,884,559.27	850,829,741.11	148,328,994.62

(3) D a a . . . a a . . .

Items	Closing balance	Opening balance
T a	799,977,741.08	481,946,867.68
P a	199,895,832.46	80,399,272.11
D a	62,898,710.44	161,657,916.42
T a	1,062,772,283.98	724,004,056.21

(4) Ma a . . . b a . . . a a . . .

Maturity years	Closing balance	Opening balance	Remarks
			949TD[(Provision)-363.1(for)-

21. Other non-current assets

Items	Closing balance			Opening balance		
	Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
Patent rights	4,933,960,087.63		4,933,960,087.63	2,934,461,836.89		2,934,461,836.89
Patent rights [Net]	1,061,032,701.24		1,061,032,701.24	127,514,040.64		127,514,040.64
Trademark	5,994,992,788.87		5,994,992,788.87	3,061,975,877.53		3,061,975,877.53

Note: 1. Patent rights: (1) Patent rights acquired by the Company through purchase, including the patent rights of the Company's subsidiary, Dawa Dawa, Ltd., 50.00% share; (2) Patent rights acquired by the Company through purchase, including the patent rights of the Company's subsidiary, Hainan Maitai Hainan Technology Co., Ltd. (Hainan Maitai Hainan Technology Co., Ltd.), 100.00% share; (3) Patent rights acquired by the Company through purchase, including the patent rights of the Company's subsidiary, Hainan Maitai Hainan Technology Co., Ltd., 100.00% share; (4) Patent rights acquired by the Company through purchase, including the patent rights of the Company's subsidiary, Hainan Maitai Hainan Technology Co., Ltd., 100.00% share. Trademark: Trademark acquired by the Company through purchase, including the trademark of the Company's subsidiary, PT. Wajana Maitai, 100.00% share.

22. Short-term borrowings

(1) Details

Items	Closing balance	Opening balance
Guaranteed bank borrowings	6,159,903,975.17	4,126,701,735.13
Unsecured bank borrowings	1,659,470,318.56	1,166,549,556.40
Participating bank borrowings	4,128,113,282.24	2,410,825,955.03
Guaranteed bank borrowings	50,000,000.00	50,000,000.00
Guaranteed bank borrowings		316,751,400.00
Interest payable	22,335,127.70	12,951,198.14
Trademark	12,019,822,703.67	8,083,779,844.70

(2) Notes payable

23. Held-for-trading financial liabilities

Items	Closing balance	Opening balance
Held-for-trading financial liabilities	40,024,798.40	360,612.00
Interest payable	40,024,798.40	360,612.00
Trademark	40,024,798.40	360,612.00

24. Derivative financial liabilities

Items	Closing balance	Opening balance
Derivative financial liabilities		104,821,710.25
Trademark		104,821,710.25

25. Notes payable

(1) Details

Items	Closing balance	Opening balance
Trade payables	1,471,187,597.59	834,020,112.13
Bank payables	9,311,043,710.95	3,976,777,510.99
Trademark	10,782,231,308.54	4,810,797,623.12

(2) Notes payable

26. Accounts payable

(1) Details

Items	Closing balance	Opening balance
Payable to suppliers	11,189,429,163.91	4,114,060,983.46
Payable to government	3,373,461,269.89	2,089,527,914.24
Other	48,000,767.50	29,583,513.06
Total	14,610,891,201.30	6,233,172,410.76

(2) Net accounts payable in local currency

27. Advances received

(1) Details

Items	Closing balance	Opening balance
Payable to government		641,739,400.77
Employee advances [Net]	492,095,800.00	
Other	21,870.03	3,000,000.13
Total	492,117,670.03	644,739,400.90

Note: Interest on advances received from government is calculated at 10.00% per annum. Payable to government is denominated in local currency.

(2) Net accounts payable in local currency

28. Contract liabilities

Items	Closing balance	Opening balance
Payable to suppliers	2,359,463,860.52	78,968,534.53
Total	2,359,463,860.52	78,968,534.53

29. Employee benefits payable

(1) Details

Items	Opening balance	Increase	Decrease	Closing balance
Short-term employee benefits	472,038,306.75	3,284,715,320.00	3,080,846,409.88	675,907,216.87
Long-term employee benefits	5,753,280.28	124,768,465.21	120,688,319.41	9,833,426.08
Total	477,791,587.03	3,411,197,800.65	3,203,248,744.73	685,740,642.95

(2) Data for the following T-accounts:

<u>Items</u>	<u>Opening balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Closing balance</u>
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(C 2022)

Bonds	Par value interest	Premium/Discount amortization	Current period repayment	Closing balance
22 H a i C ba, SCP001 (S a T e i r N . . .)	8,707,500.00	660,000.00		608,047,500.00
22 H a i C ba, SCP002 (S a T e i r N . . .)	4,637,694.44	1,202,465.76		703,435,228.68
S b . a	13,345,194.44	1,862,465.76		1,311,482,728.68

(3) O . a

1) 22 H a i C ba, SCP001 (S a T e i r N . . .)

I A r i . . . 2022, C a . . . b . . . a . I i . a . . . a e i r b . . . Z a i H a i C ba, C . . L . . . 2022 (S a T e i r N . . .) (22 H a i C ba, SCP001 (S a T e i r N . . .)) , a . . . 600.00 . . . a , . . . a b . . . a . . . -ba b . . . a . . . A r i . . . 19, 2022, . . . a . . . A r i . . . 16, 2022 . . . Ma . . . 12, 2023.

2) 22 H a i C ba, SCP002 (S a T e i r N . . .)

I O e b 2022, C a . . . b . . . a . I i . a . . . a e i r b . . . Z a i H a i C ba, C . . L . . . 2022 (S a T e i r N . . .) (22 H a i C ba, SCP002 (S a T e i r N . . .)) , a . . . 700.00 . . . a , . . . a b . . . a . . . -ba b . . . a . . . N . . . b 1, 2022, . . . a . . . O e b 27, 2022 . . . J u . . . 28, 2023.

34. Long-term borrowings

Items	Closing balance	Opening balance
G a a . . . b	2,500,159,093.33	981,754,275.12
C . . . b	125,000,000.00	
G a a . . . , . . . i r a	5,293,096,000.00	
G a a . . . a	1,177,650,298.29	1,263,295,850.63
G a a . . . a	2,788,820,678.14	4,485,420,000.00
I	43,055,662.03	7,790,519.67
T . a	11,927,781,731.79	6,738,260,645.42

35. Bonds payable

(1) D . a

Items	Closing balance	Opening balance
C	6,323,799,832.42	
T . a	6,323,799,832.42	

(2) G (. a . . . a)

Bonds	Par value	Issuing date	Maturity	Amount outstanding	Opening balance	Current period issuance
H a i C	7,600,000,000.00	2/24/2022	6 a . . .	7,600,000,000.00		7,600,000,000.00
S b . a	7,600,000,000.00			7,600,000,000.00		7,600,000,000.00

(Continued)

Bonds	Par value interest	Premium/ Discount		
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(2) O. a .

1) F . . a | a | a. ba* a * a | a. C₁ a

Items	Opening balance	Increase	Amount included into profit or loss [N .]	Closing balance	Related to assets/income
F. ea . i b.	48,565,002.24	24,740,000.00	3,782,850.44	69,522,151.80	R a. . . a . . .
S b.	25,014,402.30		1,202,091.60	23,812,310.70	R a. . . a . . .
O.	11,288,492.88		623,016.96	10,665,475.92	R a. . . a . . .
S) . ea . i b.	16,112,782.66		689,131.19	15,423,651.47	R a. . . a . . .
R . a	8,999,999.92		1,000,000.08	7,999,999.84	R a. . . a . . .
F. ea . i b.	22,083,774.11	38,675,000.00	2,565,747.43	58,193,026.68	R a. . . a . . .
S	26,704,611.80		2,522,091.12	24,182,520.68	R a. . . a . . .
C . a	1,500,000.00		180,000.00	1,320,000.00	R a. . . a . . .
S b.	811,540.61		66,206.04	745,334.57	R a. . . a . . .
S b.	14,333,333.33		1,000,000.00	13,333,333.33	R a. . . a . . .
S b.	8,816,657.57		1,000,000.08	7,816,657.49	R a. . . a . . .
S b.	7,873,500.00	1,398,600.00	568,584.15	8,703,515.85	R a. . . a . . .

Items	Opening balance	Increase	Amount included into profit or loss [N.]	Closing balance	Related to assets/income
Subscribed capital	17,813,446.85		2,364,871.48	15,448,575.37	Related to assets
Subscribed capital - additional	2,970,127.47	3,793,900.00	434,585.43	6,329,442.04	Related to assets
Subscribed capital - non-redeemable	29,241,005.63	3,206,100.00	3,841,616.44	28,605,489.19	Related to assets
Issued capital	13,500,000.00			13,500,000.00	Related to assets
Other equity instruments	1,355,306.85	760,016.13	436,383.76	1,678,939.22	Related to assets
Subscribed capital - redeemable		3,604,800.00		3,604,800.00	Related to assets
Other equity instruments	1,085,353.07	1,266,983.87	489,366.47	1,862,970.47	Related to assets
Subscribed capital	518,873,112.92	108,445,400.00	34,590,851.99	592,727,660.93	

Note: Paid-up capital is shown in V (IV) 3. The amount of the capital is shown in the balance sheet.

40. Share capital

(1) Dividends

Items	Opening balance	Movements				Subtotal	Closing balance
		Issue of new shares	Bonus shares	Reserve transferred to shares	Others		
Total	1,221,228,483	12,705,230		366,379,735	-635,220	378,449,745	1,599,678,228

(2) Other equity instruments

Total other equity instruments are 378,449,745. The amount is shown in V (I) 42.

41. Other equity instruments

(1) Government securities

Items	Opening balance		Increase		Decrease		Closing balance	
	Quantity	Carrying amount	Quantity	Carrying amount	Quantity	Carrying amount	Quantity	Carrying amount
Habitat Capital			76,000,000.00	1,490,340,831.42	11,620.00	227,865.26	75,988,380.00	1,490,112,966.16
Total			76,000,000.00	1,490,340,831.42	11,620.00	227,865.26	75,988,380.00	1,490,112,966.16

(2) Other equity instruments

Paid-up capital is shown in V (I) 35. The amount of the capital is shown in the balance sheet.

42. Capital reserve

(1) Details

Items	Opening balance	Increase	Decrease	Closing balance
Share premium	9,686,588,328.31	683,648,569.98	758,333,707.38	9,611,903,190.91
Other reserves	531,708,256.11	385,245,312.46	130,351,394.89	786,602,173.68
Total	10,218,296,584.42	1,068,893,882.44	888,685,102.27	10,398,505,364.59

(2) Other details

1) Share premium

Gross amount 683,648,569.98 (a) (b) (c) (d)

a. Pursuant to the resolution of the Board of Directors of the Company at its 26th meeting on August 26, 2021, the Company has adopted the share premium plan for the period from August 29, 2021 to August 31, 2021, which is to allocate 167,800 shares (valued at 167,800.00) to the Company. The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan").

b. Pursuant to the resolution of the Board of Directors of the Company at its 33rd meeting on August 31, 2022, the Company has adopted the share premium plan for the period from August 23, 2022 to August 25, 2022, which is to allocate 10,487,900 shares (valued at 10,487,900.00) to the Company. The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan").

c. Pursuant to the resolution of the Board of Directors of the Company at its 45th meeting on August 18, 2022, the Company has adopted the share premium plan for the period from August 18, 2022 to August 20, 2022, which is to allocate 2,035,800 shares (valued at 2,035,800.00) to the Company. The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan"). The share premium plan is approved by the Board of Directors of the Company (the "Share Premium Plan").

a ab . . . a . b 2,508,420.00 a a . . . b . . . S . . .
a, a, a . . . a . a b . . . b Pa -C . . . a C . . . R b, . . . A . . . a . . . LLP,
a . . . a Ca, a, a V . . . a, . . . R . . . b . . . PCCPACVR [2022] 327 wa . . .

e. U . . . a . . . a, . . . a . . . a . . . a . . . a . . . 2021 a . . .
C . . . a . . . i . . . a . . . a . . . a . . . 223,795 . . . a . . . i . . . a . . . 28 . . . a . . .
a . . . b . . . i . . . a . . . a . . . a . . . a . . . b 223,795.00 a . . . a . . . a . . . a . . .
(. . . a . . . i . . .) . . . a . . . b 7,731,025.50 a . . . M a . . . a . . . a . . . a . . .
a . . . b 7,903,175.50 a . . . a . . . a . . . a . . . a . . . (. . . a . . . i . . .) . . .
a . . . b 7,903,175.50 a . . . a . . . a S . . . a . . . a . . . a . . . b . . .
b Pa -C . . . a C . . . R b, . . . A . . . a . . . LLP, a . . . a Ca, a, a V . . . a, . . . R . . .
i . . . b . . . PCCPACVR [2022] 634 wa . . .

U . . . a . . . a, . . . a . . . a . . . a . . . a . . . 2021, . . .
a . . . a . . . a . . . a . . . a . . . a . . . 2022, a . . . i . . . a . . . 43 . . .
a . . . a . . . a . . . a . . . a . . . a . . . B a . . . D . . . a . . . C . . . a . . . a . . .
a . . . a . . . 280,925 . . . a . . . i . . . a . . . 34 . . . a . . . a . . . b . . . i . . . a . . .
a . . . a . . . a . . . a . . . b 280,925.00 a . . . a . . . a . . . a . . . (. . . a . . . i . . .) . . .
a . . . b 8,334,043.50 a . . . M a . . . a . . . a . . . a . . . a . . . a . . . b . . .
8,573,493.50 a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . b . . .
8,573,493.50 a . . . a . . . S . . . a . . . a . . . a . . . a . . . b . . .
a, a, a . . . a . . . a . . . b . . . Pa -C . . . a C . . . R b, . . . A . . . a . . . LLP,
a . . . a Ca, a, a V . . . a, . . . R . . . b . . . PCCPACVR [2022] 764 wa . . .

T C . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . b . . . a . . . H a . . . N . . .
E . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
(. . . a . . . i . . .) . . . wa . . . a . . . b 350,087,848.89 a . . . a . . .
ba . . . a . . . a . . . b . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .

T C . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . b . . . a . . . F a . . . M . . . a . . .
a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
(. . . a . . . i . . .) . . . wa . . . a . . . b 20,540,309.49 a . . . a . . .
a . . . b . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .

2) M . . . a . . . a . . .

A . . . C . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . -ba . . .
a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
(. . . a . . . i . . .) . . .

G . . . a . . . 130,351,394.89 a . . . wa . . . i . . . a . . . a . . . a . . .

a. A . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
2021 wa . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
101,158,645.20 a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
(. . . a . . . i . . .) . . .

b. A . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
2021 wa . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
21,491,950.50 a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
(. . . a . . . i . . .) . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . . a . . .
(. . . a . . . i . . .) . . .

Ca, a, a) (a, a, a) 'a. a. b 6,747,052.34 a ba.
Ca, a, a) (a, a, a) 'a. a. b 953,746.85 a ba.

43. Treasury shares

(1) D, a, a)

Items	Opening balance	Increase	Decrease	Closing balance
R, a, a) a	339,232,639.00	413,379,349.00	121,597,413.80	631,014,574.20
T, a, a)	339,232,639.00	413,379,349.00	121,597,413.80	631,014,574.20

(2) O, a

I, a, a) a, a, a) 'a. a. b 291,781,935.20 a . P, a V (I) 42 a, a, a) a, a, a) a, a, a)

42. Other comprehensive income (OCI)

Items	Opening balance	Current period cumulative					Closing balance
		Net OCI after tax			Attributable to non-controlling shareholders	Less: OCI previously recognized but transferred to retained earnings in the current period (attributable to parent company after tax)	
		Current period cumulative before income tax	Less: OCI previously recognized but transferred to profit or loss in the current period	Less: Income tax expenses			
I, a, a) b a, a, a) a, a, a)	-49,068,581.76	2,513,800.00			2,513,800.00	2,513,800.00	-49,068,581.76
I, a, a) : C a, a, a) a, a, a)	-49,068,581.76	2,513,800.00			2,513,800.00	2,513,800.00	-49,068,581.76
I, a, a) b a, a, a) a, a, a)	-370,294,761.80	1,324,471,828.46	-34,796.21		1,195,768,906.43	128,737,718.24	825,474,144.63
I, a, a) : OCI, a, a, a)	-95,725,279.85	147,674,809.87	-34,796.21		147,709,606.08		51,984,326.23
T a, a, a)	-274,569,481.95	1,176,797,018.59			1,048,059,300.35	128,737,718.24	773,489,818.40
T a, a, a)	-419,363,343.56	1,326,985,628.46	-34,796.21		1,198,282,706.43	128,737,718.24	776,405,562.87

45. Special reserve

(1) Details

Items	Opening balance	Increase	Decrease	Closing balance
W	22,627.13	64,860,001.79	64,882,628.92	
M	16,625,933.98	12,729,558.47	2,006,040.94	27,349,451.51
T	16,648,561.11	77,589,560.26	66,888,669.86	27,349,451.51

(2) Other details

W
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La. , , C , a , i , e a . a , a , e a , e . a , , ' , a , , e a .
 93,120.00 i a A. a . i , , C , a . a , i , a .
 a . a . 366,286,614.90 i a .

2) P | a V (I) 12 a , a | . a a |
 e . i . a i . a

(II) Notes to items of the consolidated income statement

1. Operating revenue/Operating cost

(1) D , a | .

Items	Current period cumulative		Preceding period comparative	
	Revenue	Cost	Revenue	Cost
Ma , a 	61,676,007,943.04	50,253,913,561.91	34,260,483,178.74	27,315,814,905.28
O. , a 	1,357,777,556.45	1,059,790,664.32	1,056,065,821.22	815,253,535.55
T , a	63,033,785,499.49	51,313,704,226.23	35,316,548,999.96	28,131,068,440.83
I e , i : R . i . e . , a e . ' , a . e [N .]	63,021,772,408.18	51,308,627,447.42	35,300,204,306.80	28,122,012,006.82

Note: T , a . e ' , a a | , a | . i i a . e i , a |

(2) B a ' , a i e . , a e . ' , a e

1) B a ' , a i b i e

Items	Current period cumulative	
	Revenue	Cost
C ba , i	8,555,019,367.27	6,305,147,096.62
C , i	4,398,719,705.59	2,810,769,789.36
N e , i	2,746,313,568.09	2,251,925,426.80
L , i , i	1,349,877,126.86	725,609,889.05
T a	9,929,126,975.61	7,884,161,258.87
Ca . a . i a	22,801,862,709.96	19,770,468,193.15
N e , i a	2,714,469,179.37	1,681,728,395.88
T		

2) B a ' v i b a i i .

Items	Current period cumulative		Preceding period comparative	
	Revenue	Cost	Revenue	Cost
D	25,203,647,851.09	19,543,493,990.70	16,584,104,400.71	12,360,411,280.92
O . a	37,818,124,557.09	31,765,133,456.72	18,716,099,906.09	15,761,600,725.90
S b . a j	63,021,772,408.18	51,308,627,447.42	35,300,204,306.80	28,122,012,006.82

3) B a ' v i b a a i i .

Items	Current period cumulative	Preceding period comparative
R . i . a . a	63,021,772,408.18	35,300,204,306.80
S b . a j	63,021,772,408.18	35,300,204,306.80

(3) C . a e . a b . i b a a . 76,792,630.01 i a ' v i e a

2. *Taxes and surcharges*

Items	Current period cumulative	Preceding period comparative
U a . E a . i . a 76390TD b 85.0398 8 [(44,060,730,940,749,581(85)T)969,400,552.04 7.6(539.515TD[(L		
E i . e a . i . e a i	13,265,836.15	8,344,669.70
L e a . i . e a . i . e a i	8,850,969.08	5,563,113.15
M a . a	350,508,042.47	252,331,683.53
H i . i a	17,499,609.15	2,184,510.75
L a a	6,851,473.50	1,196,828.35
S a	44,060,731.81	11,574,021.02
O	3,563,5081T 925T.3()-307.3(76,792,673TJ-.8(65T	

5. *R&D expenses*

Items	Current period cumulative	Preceding period
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9. Gains on changes in fair value

Items	Current period cumulative	Preceding period comparative
H	-11,897,363.83	26,384,375.52
I	-14,270,651.50	26,144,786.48
G	2,373,287.67	239,589.04
H	-40,024,798.40	4,045,551.54
I	-40,024,798.40	4,045,551.54
G	-95,578,759.53	-45,018,743.56
T	-147,500,921.76	-14,588,816.50

10. Credit impairment loss

Items	Current period cumulative	Preceding period comparative
B	-209,807,487.97	-83,189,523.03
T	-209,807,487.97	-83,189,523.03

11. Assets impairment loss

Items	Current period cumulative	Preceding period comparative
I	-1,290,236,057.45	-15,648,918.02
I	-2,064,541.41	-31,303,698.33
I	-2,064,541.41	-901,194.16
T	-1,292,300,598.86	-47,853,810.51

12. Gains on asset disposal

Items	Current period cumulative	Preceding period comparative	Amount included in non-recurring profit or loss
G	2,413,571.80	-5,822,487.58	2,413,571.80
G		2,700,000.00	
T	2,413,571.80	-3,122,487.58	2,413,571.80

13. Non-operating revenue

Items	Current period cumulative	Preceding period comparative	Amount included in non-recurring profit or loss
G	639,963.04	116,963.42	639,963.04
I	639,963.04	116,963.42	639,963.04
I	7,030,758.43	2,106,593.67	7,030,758.43
O	1,261,704.10	336,696.23	1,261,704.10
T	8,932,425.57	2,560,253.32	8,932,425.57

14. *Non-operating expenditures*

Items	Current period cumulative	Preceding period comparative	Amount included in non-recurring profit or loss
L a a			

2. *Other cash payments related to operating activities*

Items	Current period cumulative	Preceding period comparative
Ca. a ba ba a	4,240,290,655.66	1,596,883,996.13
E	1,133,437,282.37	596,247,488.76
C	1,890,252,907.19	40,587,146.72
O	49,727,197.72	45,464,494.46
T . a	7,313,708,042.94	2,279,183,126.07

3. *Other cash receipts related to investing activities*

Items	Current period cumulative	Preceding period comparative
Ca. a ba ba a	581,423,112.40	325,750,397.20
N . a	76,809,320.82	
I	32,873,089.83	641,739,400.77
R		167,636,001.13
R		9,742,561.82
SESA C . a		
R	13,744,035.66	
T . a	704,849,558.71	1,144,868,360.92

4. *Other cash payments related to investing activities*

Items	Current period cumulative	Preceding period comparative
Ca. a ba ba a	1,606,380,618.04	238,601,618.28
Pa	7,661,060.00	
Pa	118,815,888.59	
C . a		

Items	Current period cumulative	Preceding period comparative
Pa		5,000,000.00
Pa	270,032,292.00	
T	11,777,863,550.41	3,126,476,739.88

6. *Other cash payments related to financing activities*

Items	Current period cumulative	Preceding period comparative
Ca. a	858,267,753.46	620,221,956.10
Pa	1,599,169,749.14	486,278,861.90
Pa	43,600,000.00	65,900,000.00
Ba		
T		

Supplementary information	Current period cumulative	Preceding period comparative
N.a.	2,913,806,375.38	-61,708,589.68
2) S		
a.		
C		
C		
F		
3) N		
Ca.	8,579,643,614.59	6,108,393,395.75
L : Ca.	6,108,393,395.75	1,489,479,506.70
A : Ca.		
L : Ca.		
N	2,471,250,218.84	4,618,913,889.05
(2) N		
Items	Prospect Lithium	Huafei Indonesia
Ca.		
a.	2,477,249,826.07	
L : Ca.		

<u>Items</u>	<u>Closing balance in foreign currencies</u>	<u>Exchange rate</u>	<u>RMB equivalent at the end of the period</u>
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3) General Ledger Accounts receivable, allowance for doubtful accounts, and sales discounts

Items	Amounts	Presented under	Remarks
Tax	76,052,000.00	O	
Fair value	36,722,086.00	O	
Subsequent	23,198,400.00	O	
Subsequent	7,752,361.00	O	

VI. Changes in the consolidation scope

(I) Business combination not under common control

1. Business combination not under common control in the current period

(1) Business combination not under common control in the current period

Acquirees	Equity acquisition date	Equity acquisition cost	Proportion of equity acquired (%)	Equity acquisition method
P	A, 2022	USD409,940,803.70	100.00	T a .
H a	A, 2022	USD775,000.00	31.00	T a .

(C)

Acquirees	Acquisition date	Determination basis for acquisition date	Acquiree's income from acquisition date to period end	Acquiree's net profit from acquisition date to period end
P	A, 2022	P VI (I) 1 (2)		-23,460,351.58
H a	A, 2022	P VI (I) 1 (2)		-347,456.81

(2) Other business combinations

1) Business combination not under common control in the current period 25 B a

2. *Combination costs and goodwill*

D. a.

Items	Prospect Lithium	Huafei Indonesia
Ca.	2,604,763,866.71	5,128,717.50
A.		3,308,850.00
T.	2,604,763,866.71	8,437,567.50
L.	2,604,763,866.71	8,437,567.50
G.		

3. *Acquisition-date identifiable assets and liabilities of acquirees*

(1) D. a.

Items	Prospect Lithium		Huafei Indonesia	
	Acquisition-date fair value	Acquisition-date carrying amount	Acquisition-date fair value	Acquisition-date carrying amount
A.	2,691,709,453.30	14,476,985.08	2,560,224,929.06	2,532,502,699.35
Ca.	223,655.89	223,655.89	172,614,839.10	172,614,839.10
I.	178,677.90	178,677.90		
O.	2,200,574.85	2,200,574.85	100,460,326.68	72,738,096.97
F.	10,433,332.47	10,433,332.47	93,299,131.30	93,299,131.30
C.			765,447,655.06	765,447,655.06
I.	2,678,673,212.19	1,440,743.97		
O.			1,428,402,976.92	1,428,402,976.92
L.	86,945,586.59	86,945,586.59	2,543,680,679.06	2,543,680,679.06
Pa.	3,569,389.64	3,569,389.64	57,214,089.16	57,214,089.16
O.	83,376,196.95	83,376,196.95	2,486,466,589.90	2,486,466,589.90
N.	2,604,763,866.71	-72,468,601.51	16,544,250.00	-11,177,979.71
L.			8,106,682.50	-5,477,210.06
N.	2,604,763,866.71	-72,468,601.51	8,437,567.50	-5,700,769.65

(2) Fa. a.

1) P.

B. A. R. I. ab. A. L. ab. a. C. L. ab.
P. L. Z. bab. (P.) L. R. a. P. P. a. F. a. R.
(Z. L. a. G. J. Z. Z. [2022] N. TKMQB0828) b. C. a. U. I. a. a.
A. a. C. L. L. W. A. 20, 2022 a. a. b. a.
a. a. b. a. a. a. C. a.
a. a. - a. a. ab. a. P. L. a. 2,691.71
a. a. a. a. ab. ab. a. 86.95

2) H. a. I. a

T. C. a. a. a. a. a. ab. a. a.
ab. H. a. I. a. a. a. a. a. a.
a. a. ab. a. a.

(II) Disposal of subsidiaries

One-time disposal leading to loss of control over a subsidiary

1. Disposal

Subsidiaries	Equity disposal consideration	Equity disposal proportion (%)	Equity disposal method	Loss of control date	Determination basis for loss of control date	Difference between disposal consideration and net assets attributable to the Company at the consolidated financial statements level
HANARI C, a	0.00	70.00	T a . .	Ma 2022	P a VI (II) 2	-7,553,519.45
H b Y i	1,000,000.00	100.00	T a . .	A r 2022	P a VI (II) 2	7,824.10
SHAD C, a	0.00	82.00	T a . .	Ma 2022	P a VI (II) 2	-259,473.95

(C)

Subsidiaries	Proportion of remaining equity at the loss of control date	Carrying amount of remaining equity at the loss of control date	Fair value of remaining equity at the loss of control date	Gains/Losses on fair value remeasurement of remaining equity	Determination method and major assumption on fair value of remaining equity at the loss of control date	Changes in other comprehensive income/equity related to former subsidiary's equity investment transferred to investment income
HANARI C, a						-5,821,240.38
H b Y i						575,568.71
SHAD C, a						

2. Other

(1) T C , a b a H a M H K 70.00%
 HANARI C, a P a E T a A r b
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 C, a HANARIC, a a a a a a a a a

(2) T C a 100.00% H b Y i r R a a E i a
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(3) T C a 82.00% SHAD C a R a a E i a
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 82.00% SHAD C a U a L b b a a A
 Ma 2022, C a a a a a
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 C a a

(III) Changes in the consolidation scope due to other reasons

Entities brought into the consolidation scope

Entities	Equity acquisition method	Equity acquisition date	Capital contribution	Capital contribution proportion (%)
H b Y i r	E a b	Ja a 2022	1,000,000.00	100.00
G a i R i a	E a b	Ma 2022	N a	100.00
G a i L i	E a b	A 2022	265,000,000.00	100.00
T i a H a	E a b	J 2022	34,695,000.00	69.39
H a i H i K i	E a b	Ja a 2022	N a	100.00
H a i H i K i	E a b	Ja a 2022	USD700,000.00	100.00
H a i I a	E a b	Ma 2022	USD700,000.00	70.00
W i H a a	E a b	J 2022	N a	69.39
IPIP C a	E a b	J 2022	USD7,000,000.00	70.00
H a a T a	E a b	A 2022	N a	70.00
H a i I a a	E a b	J 2022	N a	100.00
R i				
H a i H i K i	E a b	A 2022	N a	100.00
H a i H i K i	E a b	A 2022	N a	100.00
H a i I a a	E a b	A 2022	N a	100.00
L i				
Q i H a i	E a b	S e b 2022	14,000,000.00	70.00
E a				
P a				
K a a P				

VII. Interest in other entities

(I) Interest in significant subsidiaries

1. Significant subsidiaries

(II) Transactions resulting in changes in subsidiaries' equity but without losing control

1. Changes in subsidiaries' equity

Joint ventures or associates	Main operating place	Place of registration	Business nature	Holding proportion (%)		Accounting treatment on investments in joint ventures or associates
				Direct	Indirect	
L ... C ... a ...	W ... C ... J ... P ...	W ... C ... J ... P ...	N ... a ...	49.00		E ...
V ...	H ... K ... SAR	H ... K ... SAR	S ...	24.00		E ...
IWIP C ... a ...	Ha ... a I ... N ... Ma ... I ... a	Ja ... a, I ... a	I ... a ... a	24.00		E ...
N ... T ...	H ... K ... SAR	H ... K ... SAR	I ... a ...	30.00		E ...
Q ... A ...	Q ... C ... Z ... a P ...	Q ... C ... Z ... a P ...	Ca ... a ...	49.92		E ...
PHC C ... a ...	G ... a ... S ... J ... a P ... S ... K ... a	G ... a ... S ... J ... a P ... S ... K ... a	Ma ... a ...	35.00		E ...
G ... T ... L ... I ... Ma ... C ...	Y ... C ... G ... a ... Z ... a A ... R ...	Y ... C ... G ... a ... Z ... a A ... R ...	Ca ... a ...	49.47		E ...
G ... T ... L ... I ... H ...	Y ... C ... G ... a ... Z ... a A ... R ...	Y ... C ... G ... a ... Z ... a A ... R ...	Ca ... a ...	31.32		E ...
H ... Ya ...	C ... a ... H ... a P ...	C ... a ... H ... a P ...	Ma ... a ...	10.07		E ...
Q ... X ... a ...	Q ... C ... Z ... a P ...	Q ... C ... Z ... a P ...	Ca ... a ...	49.96		E ...

(2) Ba ... a ... a ... C ... a ... a ...
20% ... a ... a ... a ... C ... a ...
a ... a ... 20% ...

1) A ... C ... a ... a ... a ... AVZ C ... a ...
5% a ... a ... a ... a ... a ... AVZ C ... a ...

2) T ... C ... a ... H ... Ya ... 10.07%. A ... C ... a ...
a ... a ... a ... a ... H ... Ya ...

2. Main financial information of significant associates

Items	Closing balance/Current period cumulative			
	Puhua Company	AVZ Company	Leyou Company	Veinstone
Grants receivable	569,226,353.67	294,326,636.31	5,207,158,971.73	811,258,486.11
Non-current receivables	696,834,881.35	710,456,002.68	1,897,336,959.04	929,621,204.46
Trade receivables	1,266,061,235.02	1,004,782,638.99	7,104,495,930.77	1,740,879,690.57
Grants receivable - non-current	144,091,479.98	4,512,167.20	3,310,899,861.29	926,295,045.96
Non-current receivables - non-current	10,294,485.23	5,340,773.11	135,061,499.66	37,796.88
Trade receivables - non-current	154,385,965.21	9,852,940.31	3,445,961,360.95	926,332,842.84
Non-current receivables - non-current				73,769,709.94
Equity investments - non-current				
Equity investments - non-current	1,111,675,269.81	994,929,698.68	3,658,534,569.82	740,777,137.79
Non-current receivables	112,799,220.68	-94,014,960.25	1,674,464,327.61	123,412,114.46
Trade receivables	112,799,220.68	-84,592,421.68	1,674,464,327.61	180,531,804.50

(Continued)

Items	Closing balance/Current period cumulative			
	I IP Company	Newstride Technology	Quzhou Anyou	PHC Company
Grants receivable	863,567,872.55	6,237,448,115.60	19,717,797.37	102,924,422.61
Non-current receivables	1,749,054,916.21	5,292,504,382.43	1,173,288,352.20	996,655,924.01
Trade receivables	2,612,622,788.76	11,529,952,498.03	1,193,006,149.57	1,099,580,346.62
Grants receivable - non-current	575,066,451.81	2,237,259,136.82	2,786,326.37	139,580,858.10
Non-current receivables - non-current	873,497,137.92	46,563,344.90		341,296,167.64
Trade receivables - non-current	1,448,563,589.73	2,283,822,481.72	2,786,326.37	480,877,025.74
Non-current receivables - non-current		3,410,190,235.54		
Equity investments - non-current				
Equity investments - non-current	1,164,059,199.03	5,835,939,780.77	1,190,219,823.20	618,703,320.88
Non-current receivables	357,517,990.35	4,558,685,779.69	-8,640,169.16	-32,116,305.35
Trade receivables	443,762,088.50	4,912,643,539.29	-8,640,169.16	-13,375,520.39

(Continued)

Items	Closing balance/Current period cumulative			
	Guangxi Times Li-ion Investment Management Center	Guangxi Times Li-ion Industry Fund	Hunan Yacheng	Quzhou Xinhua
Grants receivable	2,948,174.05	1,643,113,367.16	1,629,027,737.77	50,318,213.57
Non-current receivables	1,196,995,203.62	2,959,697,915.73	1,972,182,626.41	2,319,268,429.01
Trade receivables	1,199,943,377.67	4,602,811,282.89	3,601,210,364.18	2,369,586,642.58
Grants receivable - non-current	285,600,000.00	560,080,799.25	1,527,729,962.56	1,926,821.91
Non-current receivables - non-current		1,278,890,655.33	714,785,797.43	
Trade receivables - non-current	285,600,000.00	1,838,971,454.58	2,242,515,759.99	1,926,821.91
Non-current receivables - non-current		-1,898.25	178,882,076.96	
Equity investments - non-current				
Equity investments - non-current	914,343,377.67	2,763,841,726.84	1,179,812,527.23	2,367,659,820.67
Non-current receivables	-3,504,796.38	-9,914,256.15	172,134,321.53	-12,340,179.33
Trade receivables	-3,504,796.38	-9,914,256.15	172,134,321.53	-12,340,179.33

(Continued)

Items	Opening balance/Preceding period comparative				
	Puhua Company	AVZ Company	Leyou Company	Veinstone	I IP Company
Goodwill	180,376,975.87	13,190,291.33	1,349,441,545.94	346,155,154.10	467,286,398.51
Net assets	241,100,288.23	422,019,243.86	1,828,688,229.44	913,093,812.51	1,197,197,874.35

(3) ... a, b, ...

(4) ... a, b, ...

2. Measurement of expected credit losses

T ... a, ...

3. Please refer to section V (I) 4, 5 and 7 of notes to the financial statements for details on the reconciliation table of opening balance and closing balance of provision for losses of financial instrument.

4. Exposure to credit risk and concentration of credit risk

T C, a, ...

(1) Ca, a, ba, ba, a, ...

T C, a, ...

(2) R, a, ab, ...

T C, a, ...

A, C, a, ...

T a, a, a, ...

(II) Liquidity risk

L, a, a, ...

Financial liabilities classified based on remaining time period till maturity

Financial liabilities classified based on remaining time period till maturity

Items	Closing balance				
	Carrying amount	Contract amount not yet discounted	ithin 1 year	1-3 years	Over 3 years
Ba b	27,933,432,060.89	30,390,754,814.60	17,028,532,051.85	7,410,668,383.51	5,951,554,379.24
H					
ab	40,024,798.40	40,024,798.40	40,024,798.40		
N	10,782,231,308.54	10,782,231,308.54	10,782,231,308.54		
A	14,610,891,201.30	14,610,891,201.30	14,610,891,201.30		
N					
	1,772,100,686.44	2,045,716,316.30	2,045,716,316.30		
O	4,612,710,195.77	4,643,101,465.63	4,643,101,465.63		
O					
ab	1,311,482,728.68	1,654,602,779.88	1,654,602,779.88		
B	6,323,799,832.42	8,162,727,162.57		682,130,867.86	7,480,596,294.71
L a	57,070,601.81	60,294,665.46		52,382,919.92	7,911,745.54
L	5,155,378,248.88	5,516,949,998.39		2,541,468,653.90	2,975,481,344.49
S b	72,599,121,663.13	77,907,294,511.07	50,805,099,921.90	10,686,650,825.19	16,415,543,763.98

(C)

Items	December 31, 2021				
	Carrying amount	Contract amount not yet discounted	ithin 1 year	1-3 years	Over 3 years
Ba b	16,733,807,805.10	17,821,904,609.25	10,423,301,820.84	3,194,046,807.07	4,204,555,981.34
H					
ab	360,612.00	360,612.00	360,612.00		
D					
ab	104,821,710.25	104,821,710.25	104,821,710.25		
N	4,810,797,623.12	4,810,797,623.12	4,810,797,623.12		
A	6,233,172,410.76	6,233,172,410.76	6,233,172,410.76		
N					
	724,190,670.66	793,561,947.97	793,561,947.97		
O	1,434,593,185.87	1,467,133,622.51	1,467,133,622.51		
O					
B					
L a	32,788,255.14	34,289,431.32		32,418,807.58	1,870,623.74
L	1,061,226,074.03	1,108,713,679.68	22,217,543.26	1,086,496,136.42	
S b	31,135,758,346.93	32,374,755,646.86	23,855,367,290.71	4,312,961,751.07	4,206,426,605.08

(III) Market risk

Ma... C... Ma...

1. Interest risk

I... T C... ba...

A. D... 31, 2022, ba... 11,942,119,524.41... (D... 31, 2021: 9,219,358,463.54...). I... 50 ba... /... a... 59.71... (D... 31, 2021: a/a... 46.10...)... 59.71... (2021: a/a... 46.10...)...

2. Foreign currency risk

F... W... C... a...

P... V (IV) 2... a... ab...

IX. Fair value disclosure

(I) Details of fair value of assets and liabilities at fair value at the balance sheet date

Items	Fair value as at the balance sheet date			Total
	Level 1 fair value measurement	Level 2 fair value measurement	Level 3 fair value measurement	
R				
1. H				
E				
D				
S				
2. D				
3. R				
4. O				

Fair value as at the balance sheet date

Items	Level 1 fair value measurement	Level 2 fair value measurement	Level 3 fair value measurement	Total
5. I C a r a a	698,873,451.32			698,873,451.32
T . a a a a	1,356,963,677.12		3,210,764,390.09	4,567,728,067.21
6. H a a a a b			40,024,798.40	40,024,798.40
D a a a a b			40,024,798.40	40,024,798.40
T . a a b a a a			40,024,798.40	40,024,798.40

Items	Closing fair value	Valuation technique
Rabona	2,437,994,963.68	Transaction approach
Equity	527,509,366.89	Transaction approach
Subsidiary	202,612,876.71	Transaction approach
Other	42,647,182.81	Financial Market, HANAQ Company, S.P.A. approach

X. Related party relationships and transactions

(I) Related party relationships

1. Controlling shareholder

(1) Controlling shareholder: C, a

Controlling shareholder	Place of registration	Business nature	Registered capital	Holding proportion over the Company (%)	Voting right proportion over the Company (%)
Han H	Taiwan	Business	70,092,039.94	16.27	16.27

(2) T C, a 23.15% C, a

2. Please refer to section VII of notes to the financial statements for details on the Company's subsidiaries.

3. Joint ventures and associates of the Company

Part VII a C, a D, a C, a

Joint ventures or associates	Relationships with the Company
IWIP C, a	A, a
HANAQ C, a	T a. a. A. C, a 8% O. b 2021, N b 2021.
B a C, a	A, a
S P, a	T a. a. A. C, a 5% Ma 2022, A, a 2022.
L C, a	A, a
TMR C, a	J C, a b, a T M C, L. (TMC C, a). A. C, a 70.00% TMC C, a A, a 2021, a, a C, a

Joint ventures or associates

Relationships with the Company

Z a T L Ma a C L (T L C a)	T a a Q X a a Q A 35.30% a 17.88% a a a b
PHC C a	A a
H a I a	T a a A C a va a a 51% A 2022, va b a a Ma 2022.
N w T	A a
PT W aba N I a (WBN C a)	S b a N w T
V	A a
PT W a Ba E (WBE C a)	S b a V
I a H a	A a
G a T H L Ba Ma a T C L (G a T H)	S b a a a G a T L I F
Y T J T a E C L (Y T J)	S b a a a G a T L I F
Y T G Wa E a P a T C L (Y T G Wa)	S b a a a G a T L I F
Y T S B Ga C L (Y T S B)	S b a a a G a T L I F
A a H a	J a

4. Other related parties of the Company

Other related parties

Relationships with the Company

Q J a	C a a b a a C X a
A H a a N w Ma a C L (A H a a a T H a a N w Ma a C L)	U a a H a H
G a H a C O a Ma a C L (G a H a C)	U a a H a H
Z a B E Ma a C L (B C a)	A a H a H
I M a S a T N w E C L (I M a S a)	U a a H a H
S a H R a N w E Ma a C L (S a H R a) I M a H R a N w E Ma a C L (I M a H R a)	T a a H a H A H a H a a a A 2022, w a a C a a S b 2022.

Other related parties	Relationships with the Company
G a r H a e r a N w Ma a C F C , L . (G a r H a e r a) . . .	U H a r H
G a r T a N w E r L a B a . M a a T e r C , L . (G a r T a N w E r)	U H a r H

(II) Related party transactions

1. Purchase and sale of goods, rendering and receiving of services

(1) Purchase and sale of goods, rendering and receiving of services

Related parties	Content of transactions	Current period cumulative	Preceding period comparative
IWIP C , a	S	264,222,380.59	33,786,115.14
HANAQ C , a	S		3,252,026.40
B i a C , a	G	2,699,824.09	1,766,778.22
	S	509,328.08	1,632,299.41
S P a	G		1,447,251.33
L i C , a	G	13,804,456.64	25,664,986.02
T a B & M	G		1,511,492.04
C i B & M	G		2,175,297.35
WBE C , a	E	4,963,660.97	221,460.99
G a r T a H a	G	19,420,600.02	
	P	5,524,002.18	
		[N . .]	
	S	1,163,212.50	
I M i a S i a	G	240,265.49	
T a L a C , a	G	46,190,102.16	
	P	24,468,305.62	
		[N . .]	
	R a	3,333,827.51	
WBN C , a	G	327,929,444.59	
T a		714,469,410.44	71,457,706.90

Note: T C , a a a a G a r T a H a i a T a L a C , a a a I C , a a a a 146,774,197.83
G a r T a H a i a 1,260,379,457.23 T a L a C , a a a a
115,158,973.21 a a 977,321,574.11 a a a a a a a
a a a a a a a a a a a a
. a a a a a a a a a a a a

(2) Sale of goods, rendering and receiving of services

Related parties	Content of transactions	Current period cumulative	Preceding period comparative
TMR C , a	G		1,280,810.94
B i a C , a	G	641,700,077.63	315,258,019.90
	S	13,529,397.93	13,156,275.79
	a		
L i C , a	G	961,467,841.00	97,391,874.00
	S	526,786.62	371,555.90
B i a C , a	S	947.50	1,764.00

Guarantors	Guaranteed parties	Lending financial institutions	Content guaranteed	Amount guaranteed	Commencement date	Maturity date	Whether the guarantee is mature
C X i a, Q i J i a	T C i a	B a C i a L i . T i a i S b-b a *	B ' v i . L . . . *	220,000,000.00	9/6/2022-	2/28/2023-	N
				(A . a) 4 . a . a e i .)	10/20/2022	4/18/2023	
				259,868,125.26	5/23/2022-	1/31/2023-	N
				(USD37,312,713.62)	9/21/2022	8/13/2023	
			L . . . i i a a .	(A . a) 8 . a . a e i .)	1/11/2022-	3/31/2023-	N
				(I e i i : USD18,000,000.00)	12/27/2022	3/27/2023	
				(A . a) 2 . a . a e i .)			
C X i a, Q i J i a	T C i a	S a i a R i D i . B a C . , L . J a i T i a i S b-b a *	B ' v i . L . . . *	350,000,000.00	2/22/2022-	2/18/2023-	N
				(A . a) 3 . a . a e i .)	12/30/2022	12/18/2023	
				47,048,264.16	5/31/2022	1/26/2023	N
				(USD6,755,343.33)			
				(A . a) 1 . a . a e i .)			
C X i a, Q i J i a	T C i a	C i a C i a B a C . , L . J a i T i a i S b-b a *	B ' v i .	260,000,000.00	8/17/2022-	6/27/2023-	N
				(A . a) 4 . a . a e i .)	11/17/2022	6/28/2023	
C X i a, Q i J i a	T C i a	C i a M i . B a i C i , L . J a i B a *	B ' v i .	505,177,303.36	6/17/2022-	1/6/2023-	N
				(I e i i : USD33,767,524.82)	8/16/2022	5/24/2023	
				(A . a) 6 . a . a e i .)			
C X i a			B ' v i .	30,000,000.00	12/30/2022	12/30/2023	N
				(A . a) 1 . a . a e i .)			
C X i a T C i a		B a C i a L i . J a i T i a i S b-b a *	B ' v i .	274,000,000.00	11/2/2022-	6/9/2023-	N
				(A . a) 2 . a . a e i .)	12/14/2022	8/15/2023	
C X i a T C i a		H a i a B a C . , L . J a i T i a i S b-b a *	B ' v i . L . . . *	223,575,200.00	1/20/2022-	1/20/2023-	N
				(I e i i : USD12,000,000.00)	11/14/2022	6/23/2023	
				(A . a) 3 . a . a e i .)			
				56,733,357.68	11/14/2022	7/19/2023	N
				(USD8,145,960.67)			
				(A . a) 1 . a . a e i .)			
C X i a T C i a		C i a G a i a B a C . , L . J a i T i a i S b-b a *	B ' v i .	100,000,000.00	12/2/2022	12/1/2023	N
				(A . a) 1 . a . a e i .)			
C X i a H a i Q i		B a B i i C . , L . Q i B a *	B ' v i . B a a e i , a *	34,000,000.00	1/26/2022	1/25/2023	N
				(A . a) 1 . a . a e i .)			
				176,000,000.00	9/29/2022-	4/12/2023-	N
				(A . a) 50 . a . a e i .)	10/12/2022	9/29/2023	
				266,705,250.18	4/18/2022-	2/27/2023-	N
				(I e i i : USD1,149,419.95)	4/19/2022	5/15/2023	
				(A . a) 4 . a . a e i .)			
C X i a H a i Q i		C i a G a i a B a C . , L . J a i T i a i S b-b a *	L . . . *	147,647,695.62	10/13/2022-	7/4/2023-	N
				(USD21,199,738.05)	12/13/2022	9/1/2023	
				(A . a) 4 . a . a e i .)			
			B a a e i , a *	25,500,000.00	9/28/2022	9/28/2023	N
				(A . a) 1 . a . a e i .)			
C X i a H a i Q i		I i . a C e i a B a i C i a L i . Q i a S b-b a *	B ' v i .	532,500,000.00	7/16/2021-	1/14/2023-	N
				(A . a) 11 . a . a e i .)	7/29/2022	7/29/2024	
C X i a, H a i H a i Q i H i		B a C i a L i . Q i B a *	B ' v i . L . . . *	400,000,000.00	3/15/2022	3/2/2023-	N
				(A . a) 4 . a . a e i .)		3/11/2023	
				263,430,000.00	6/29/2022-	7/25/2023-	N
				(A . a) 5 . a . a e i .)	10/14/2022	12/25/2023	
C X i a H a i Q i		T E i . I i . B a C i a Z i a i B a *	B ' v i . L . . . *	872,292,000.00	3/31/2022-	3/17/2023-	N
				(I e i i : USD20,000,000.00)	12/22/2022	12/6/2024	
				(A . a) 9 . a . a e i .)			
				44,158,873.57	8/18/2022	1/23/2023	N
				(USD6,340,475.20)			
				(A . a) 1 . a . a e i .)			

Guarantors	Guaranteed parties	Lending financial institutions	Content guaranteed	Amount guaranteed	Commencement date	Maturity date	Whether the guarantee is mature
C X i a, Q i J i a	H a i Q i	S a i a R i D i . B a C ., L . Q i S b b a *					

Guarantors	Guaranteed parties	Lending financial institutions	Content guaranteed	Amount guaranteed	Commencement date	Maturity date	Whether the guarantee is mature
Haiti Housing	TCI / CIB&M [N.]	SINOIC L.A., C., L.	F.A.	293,403,000.00 (A. 1. a. a.)	5/12/2022	5/12/2023-5/11/2025	N
Haiti Housing	TCI / CIB&M [N.]	CMB F.A. L.A., C., L.	F.A.	202,158,672.21 (A. 1. a. a.)	1/7/2022	1/7/2023-1/7/2025	N
Haiti Housing	Z.A. B&M [N.]	S.A. B. D. L. Q. S. b. a.	B. V.	365,597,821.24 (A. 13. a. a.)	8/4/2022-12/31/2022	6/20/2024-12/20/2026	N
C. X. Q. J.	CDM C.A.	C.A. C. B. C., L. J.A. T. S. b. a.	B. V.	32,234,500.00 (USD4,628,334.72) (A. 1. a. a.)	6/19/2020	6/18/2023	N
C. X.	H.A. C.A.	T.E. -I. B. C.A. Z. a. B. a.	(H. S. a.) B. V.	1,191,643,060.00 (USD171,100,000.00) (A. 4. a. a.)	10/27/2021-2/14/2022	3/21/2024-3/21/2029	N
		C.A. C. B. C., L. J.A. T. S. b. a.		821,822,800.00 (USD118,000,000.00) (A. 2. a. a.)	10/28/2021-1/30/2022	3/21/2024-3/21/2029	
		A. J. a. B. C. a. L. T. S. b. a.		410,911,400.00 (USD59,000,000.00) (A. 2. a. a.)	10/29/2021-2/11/2022	3/21/2024-3/21/2029	
		C. a. M. B. a. C., L. S. a. P. F. T. a. Z. B. a.		410,911,400.00 (USD59,000,000.00) (A. 2. a. a.)	10/29/2021-2/15/2022	3/21/2024-3/21/2029	
		P. A. B. C., L. H. a. B. a.		205,455,700.00 (USD29,500,000.00) (A. 2. a. a.)	10/29/2021-1/18/2022	3/21/2024-3/21/2029	
		C. a. E. b. B. C., L. H. a. B. a.		82,182,280.00 (USD11,800,000.00) (A. 2. a. a.)	11/1/2021-2/11/2022	3/21/2024-3/21/2029	
C. X.	H. a. I. a.	A. J. a. B. C. a. L. Z. a. B. a.	B. V.	285,024,862.08 (USD40,924,800.00) (A. 1. a. a.)	6/30/2022	6/30/2026	N
C. X.	R. R. R.	B. B. C., L. Q. B. a.	B. V.	141,000,000.00 (A. 9. a. a.)	10/14/2022-11/28/2022	4/21/2023-12/27/2023	N
C. X.	R. R. R.	I. a. a. C. a. B. a. C. a. L. Q. a. S. b. a.	B. V.	94,500,000.00 (A. 2. a. a.)	12/26/2018-5/27/2022	5/24/2023-5/24/2024	N
C. X.	H. a. C.	K. I. (H. B. V. K. L.)	B. V.	348,230,000.00 (USD50,000,000.00) (A. 1. a. a.)	3/11/2020	3/11/2023	N
C. X. a. H. a. H.	TCI / T. a. B&M [N.]	B. B. C., L. T. a. H. a. S. b. a.	B. V.	100,000,000.00 (A. 1. a. a.)	12/29/2022	12/26/2023	N
C. X.	T. C. a.	I. a. a. C. a. F. a. B. a. C. a. L. T. a. S. b. a.		17,132,916.00 (USD2,460,000.00) (A. 1. a. a.)	9/21/2022	6/30/2023	N
T. a.				15,221,915,014.80			

Note: T. C. a. C. R. B&M, T. a. B&M a. Z. a. B&M, a. H. a. H.

4. Call loans between related parties

Related parties	Opening balance	Increase [Note]	Decrease	Closing balance
Call loans				
New York Times	14,107,267.34	505,932,305.40		520,039,572.74
Harris Interactive		2,940,250,000.00	2,879,475,000.00	60,775,000.00
BancAmerica		800,000,000.00	800,000,000.00	
Subsidiaries	14,107,267.34	4,246,182,305.40	3,679,475,000.00	580,814,572.74
Call loans				
IWIP Company	177,116,946.00	16,359,642.00		193,476,588.00
Vantage	104,357,457.60	9,639,115.20		113,996,572.80
Interstate Health	3,187,850.00	294,450.00		3,482,300.00
Aria Health		7,661,060.00		7,661,060.00
Subsidiaries	284,662,253.60	33,954,267.20		318,616,520.80

Note: The call loans are denominated in U.S. dollars and are secured by cash and other assets.

Interstate Health Company, a wholly owned subsidiary of the Company, has a call loan of 4,850,050.65 from Harris Interactive, a wholly owned subsidiary of the Company. BancAmerica, a wholly owned subsidiary of the Company, has a call loan of 96,666.67 from Harris Interactive. The call loans are denominated in U.S. dollars and are secured by cash and other assets.

Interstate Health Company, a wholly owned subsidiary of the Company, has a call loan of 13,744,035.66 from Vantage, a wholly owned subsidiary of the Company. The call loan is denominated in U.S. dollars and is secured by cash and other assets.

5. Assets transfer and debt restructuring of the related parties

Related parties	Content of related party transactions	Current period cumulative	Preceding period comparative
IWIP Company	Assets		900,101.04
Gaithersburg Harris Interactive Company	Assets		674,204.64
Harris Interactive	Assets		1,351,200,000.00
Harris Interactive	Transfer of B&M	24,500,000.00	
	Transfer of X	1,000,000.00	
	Transfer of Y	3,584.07	
Gaithersburg Times New York	Transfer of assets	185,828.70	
Enterprise	Transfer of assets	1,206,506.20	
York Times Group Washington	Transfer of assets	7,017.70	
Gaithersburg Harris Interactive	Assets	344,742.94	
Subsidiaries		27,247,679.61	1,352,774,305.68

6. Key management's emoluments

U.S. dollars in millions

Items	Current period cumulative	Preceding period comparative
Key management's emoluments	7,396.57	5,711.48

7. Other related party transactions

Balance due to or from related parties as of December 31, 2021, consists of the following:

Item	Balance as of December 31, 2021	Balance as of December 31, 2020
Accounts receivable	487.83	350.00
Accounts payable	51.92	25.96
Other receivables	427.87	120.00
Other payables	60.00	120.00

(III) Balance due to or from related parties

1. Balance due from related parties

Items	Related parties	Closing balance		Opening balance	
		Book balance	Provision for bad debts	Book balance	Provision for bad debts
Accounts receivable	Lincoln Capital	240,641,180.00	12,032,059.00	47,433.04	2,371.65
	Immortalia Health Research			162,000.00	162,000.00
	Siam Health Research			474,200.00	474,200.00
	Health Health			5,006.68	250.33
	Riac Capital	42,631,305.31	2,131,565.27	14,679,082.10	733,954.10
	Bio Capital			1,394.96	69.75
	Therapeutic Capital	63,633,497.32	3,181,674.87	174,645.97	8,732.30
	Health Intelligence			157,224.76	7,861.24
	WBE Capital	4,875,320.90	243,766.04		
	Global Health Capital	19,471,470.23	973,573.51		
	Global Therapeutic Health	223,788,646.91	11,189,432.35		
	Global Therapeutic New Enterprise	30,083,911.85	1,504,195.59		
	Immortalia Strategic	633.35	31.67		
	Yi Therapeutic	6,019,493.56	300,974.68		
	Yi Therapeutic Global Wellness	4,258,269.05	212,913.45		
	Yi Therapeutic Strategic Business	602,265.24	30,113.26		
Subtotal		636,005,993.72	31,800,299.69	15,700,987.51	1,389,439.37
Receivable	Immortalia Strategic			9,000,000.00	
Accounts receivable	Global Therapeutic Health	3,813,448.00			
	Therapeutic Capital	68,817,491.25			
Subtotal		72,630,939.25		9,000,000.00	
Accounts payable	Alia Health	5,223,450.00			
Subtotal		5,223,450.00			

Items	Related parties	Closing balance		Opening balance	
		Book balance	Provision for bad debts	Book balance	Provision for bad debts
D	L	163,980,830.12			
S b.		163,980,830.12			
O.	I	3,482,300.00	1,741,150.00	3,187,850.00	637,570.00
	T			72,019.20	3,600.96
	A	7,661,060.00	383,053.00		
	G	52,776.39	2,638.82		
S b.		11,196,136.39	2,126,841.82	3,259,869.20	641,170.96
L	IWIP C	193,476,588.00		177,116,946.00	
	V	113,996,572.80		104,357,457.60	
S b.		307,473,160.80		281,474,403.60	

2. Balance due to related parties

Items	Related parties	Closing balance	Opening balance
N	T	4,883,507.46	
S b.		4,883,507.46	
A	IWIP C	5,469,940.00	31,602,903.70
	WBE C		47,517.57
	L	3,503,124.74	7,439,051.94
	S		55,269.00
	G	185,708,233.47	
	R	21,604.92	
	T	1,246,063,814.14	
	WBN C	324,716,695.43	
S b.		1,765,483,412.70	39,144,742.21
A	H		641,739,400.77
S b.			641,739,400.77
C	S		127,370.00
	I		49,200.00
	S		
S b.			176,570.00
O.	N	520,039,572.74	14,107,267.34
	H	60,775,000.00	
	T	64,363.68	
S b.		580,878,936.42	14,107,267.34

XIV. Other significant events

(I) Segment information

The Company has a number of operating segments. The segments are defined as components of the Company that are managed separately as if they were individual businesses. The segments are identified based on the products and services provided, the geographic areas in which they operate, and the regulatory environment in which they operate. The segments are reported in the following table:

(II) Leases

1. The Company as lessee

(1) Pursuant to the terms of the lease agreement, the Company has a lease for office space in the amount of \$16 million for the period from January 1, 2018 to December 31, 2020.

(2) Pursuant to the terms of the lease agreement, the Company has a lease for office space in the amount of \$3 million for the period from January 1, 2018 to December 31, 2020. The lease agreement includes a provision for the Company to terminate the lease at any time.

Items	Current period cumulative	Preceding period comparative
Expense for the current period	16,821,408.86	3,088,592.10
Expense for the preceding period	20,080,787.09	22,334,877.30
Total	36,902,195.95	25,423,469.40

(3) Pursuant to the terms of the lease agreement, the Company has a lease for office space in the amount of \$9 million for the period from January 1, 2018 to December 31, 2020.

Items	Current period cumulative	Preceding period comparative
Expense for the current period	5,485,655.54	3,597,007.25
Expense for the preceding period	93,730,303.44	55,926,401.84

(4) Pursuant to the terms of the lease agreement, the Company has a lease for office space in the amount of \$8 million for the period from January 1, 2018 to December 31, 2020.

2. The Company as lessor

Office space

(1) Lease income

Items	Current period cumulative	Preceding period comparative
Lease income	12,013,091.31	16,344,693.16
Interest income		
Total		

(2) Accounts receivable, net of allowance for doubtful accounts

Items	Closing balance	December 31, 2021
Financial statements	9,401,223.41	12,716,111.26
Statistical	9,401,223.41	12,716,111.26

Part of the 2014 V (I) 14 financial statements, as a result of the audit, the closing balance of the accounts receivable, net of allowance for doubtful accounts, is 9,401,223.41.

(3) Unpaid bills of exchange, net of allowance for doubtful bills of exchange

Remaining years	Closing balance	December 31, 2021
Within 1 year		41,666.67
Total		41,666.67

XV. Notes to items of parent company financial statements

(I) Notes to items of parent company balance sheet

1. Accounts receivable

(1) Details

1) Details of accounts receivable

Categories	Opening balance				Carrying amount
	Book balance		Provision for bad debts		
	Amount	% to total	Amount	Provision proportion (%)	
Accounts receivable, net of allowance for doubtful accounts	402,048.00	0.09	402,048.00	100.00	
Accounts receivable, net of allowance for doubtful bills of exchange	454,917,235.88	99.91	4,286,190.59	0.94	450,631,045.29
Total	455,319,283.88	100.00	4,688,238.59	1.03	450,631,045.29

(Continued)

Categories	Opening balance				Carrying amount
	Book balance		Provision for bad debts		
	Amount	% to total	Amount	Provision proportion (%)	
Accounts receivable, net of allowance for doubtful accounts	6,885,027.34	1.83	6,885,027.34	100.00	
Accounts receivable, net of allowance for doubtful bills of exchange	368,669,867.08	98.17	8,062,408.23	2.19	360,607,458.85
Total	375,554,894.42	100.00	14,947,435.57	3.98	360,607,458.85

2) Account of ab a a a ba

Debtors	Book balance	Provision for bad debts	Provision proportion (%)	Reasons for provision made
O.	402,048.00	402,048.00	100.00	T ba a a
S b. a 	402,048.00	402,048.00		

3) Account of ab ba b. a a e ba

Items	Closing balance		
	Book balance	Provision for bad debts	Provision proportion (%)
P	84,565,443.23	4,286,190.59	5.07
P	370,351,792.65		
S b. a 	454,917,235.88	4,286,190.59	0.94

4) Account of ab a a e ba

Ages	Closing balance		
	Book balance	Provision for bad debts	Provision proportion (%)
W	84,504,476.46	4,225,223.82	5.00
O			

2) Ar a a

Ages	Closing book balance
W ₁ a	4,979,367,494.63
1-2 a	829,019,599.18
2-3 a	23,190.40
O ₃ a	4,048,634.27
T a	5,812,458,918.48

3) C a r a b a b

Items	Stage 1	Stage 2	Stage 3	Total
	12-month expected credit losses	Lifetime expected credit losses (credit not impaired)	Lifetime expected credit losses (credit impaired)	
O ₁ a b a	487,089.55	800,000.00	375,360.33	1,662,449.88
O ₁ a b a				
T a 2	-100,425.00	100,425.00		
T a 3		-223,257.52	223,257.52	
R a 2				
R a 1				
P a	-195,337.02	-275,467.48	-152,102.81	-622,907.31
P a				
P a				
P a				
O a				
C ₁ a b a	191,327.53	401,700.00	446,515.04	1,039,542.57

4) N a b a a a

5) O a b a b a

Nature of receivables	Closing balance	Opening balance
S a b	3,864,319.81	10,916,715.99
T a b	5,806,544,968.39	3,104,501,272.67
P a	2,039,779.64	1,099,000.00
O	9,850.64	8,280.66
T a	5,812,458,918.48	3,116,525,269.32

6) D a 5 b a b a

Debtors	Nature of receivables	Book balance	Ages	Proportion to the total balance of other receivables (%)	Provision for bad debts
H a H K T a		1,920,142,158.50	W ₁ a	33.03	
T a H a T a		719606.358467.....			

Debtors	Nature of receivables	Book balance	Ages	Proportion to the total balance of other receivables	Provision for bad debts
				(%)	
H a i N ' E i . . . T	a b ' i . .	1,087,862,606.98	W i , i l a	18.72	
G a i H a i . . . T	a b ' i . .	280,148,041.32	W i , i l a :	4.82	
E i , i	b ' i . .		212,293,112.38		
			i a , l-2 a :		
			67,854,928.94		
T i a i H a i . . . T	a b ' i . .	211,000,601.37	W i , i l a	3.63	
S b , a i		4,966,718,732.07		85.45	

3. Long-term equity investments

(1) D a i .

Items	Closing balance			Opening balance		
	Book balance	Provision for impairment	Carrying amount	Book balance	Provision for impairment	Carrying amount
I	20,482,717,464.96		20,482,717,464.96	13,038,601,252.16	518,166.20	13,038,083,085.96
I	3,275,579,013.84		3,275,579,013.84	598,430,946.19		598,430,946.19
T a i	23,758,296,478.80		23,758,296,478.80	13,637,032,198.35	518,166.20	13,636,514,032.15

(2) I b , a i .

Investees	Opening balance	Increase	Decrease	Closing balance	Provision for impairment made in the current period	Closing balance of provision for impairment
L i C b a i	33,171,333.03			33,171,333.03		
H a i I i						
E i	100,587,951.00			100,587,951.00		
H a i H i K i	458,040,203.00			458,040,203.00		
CDM C i a	480,447,838.92			480,447,838.92		
OIM C i a	3,958,802.50			3,958,802.50		
MIKAS C i a	263,815,386.00			263,815,386.00		
H a i Q i	2,488,000,000.00			2,488,000,000.00		
H a i M i i H i						
K i	3,871,579,971.51	4,163,031,270.00		8,034,611,241.51		
N ' E i Q i	1,770,000,000.00	130,000,000.00		1,900,000,000.00		
H a i R i	1,250,000,000.00			1,250,000,000.00		
H a i N ' E i	700,000,000.00	1,240,248,109.00		1,940,248,109.00		
Y i , i T a i	2,850,000.00	2,850,000.00		5,700,000.00		
T i a i H a i	1,140,000.00	1,710,000.00		2,850,000.00		
B i i Y i	1,710,000.00			1,710,000.00		
G a i H a i						
E i	50,000,000.00			50,000,000.00		
G a i B & M	100,000,000.00	1,499,000,000.00		1,599,000,000.00		
T i a i H a i	18,040,800.00			18,040,800.00		
T i a i H a i	18,040,800.00			18,040,800.00		

Investees	Opening balance	Increase	Decrease	Closing balance	Provision for impairment made in the current period	Closing balance of provision for impairment
W i H a a	25,500,000.00				25,500,000.00	
T a i B & M	1,351,200,000.00				1,351,200,000.00	
R i R	50,000,000.00	88,000,000.00		138,000,000.00		
G a i L i		265,000,000.00		265,000,000.00		
T i a i H a a		5,100,000.00		5,100,000.00		
T i a i H a		34,695,000.00		34,695,000.00		
H b i Y i		1,000,000.00	1,000,000.00			
G a i H a i N w						
M a a		15,000,000.00		15,000,000.00		
S b a	13,038,083,085.96	7,445,634,379.00	1,000,000.00	20,482,717,464.96		

(3) I a . . . a

Investees	Opening balance	Increase/Decrease		Investment income recognized under equity method	Adjustment in other comprehensive income
		Investments increased	Investments decreased		
A . a					
Q i A	598,430,946.19			-4,312,884.44	
G a i T i L i					
I . . . M a a					
C		710,488,575.00		-1,733,821.53	
G a i T i					
L i I . . . F		660,800,000.00		-2,809,341.58	
H b i X i		24,500,000.00	23,342,636.19	-1,157,363.81	
H a Y a		120,000,000.00		11,053,666.21	
Q i X i a		1,189,000,000.00		-6,164,904.72	
Z i a i P w					
I		1,800,000.00			
T i a i L i T i				-19,474.44	
T a	598,430,946.19	2,706,588,575.00	23,342,636.19	-5,144,124.31	

(C)

Investees	Changes in other equity	Increase/Decrease			Closing balance	Closing balance of provision for impairment
		Cash dividend/Profit declared for distribution	Provision for impairment	Others		
A . a						
Q i A					594,118,061.75	
G a i T i L i						
I . . . M a a						
C					708,754,753.47	
G a i T i L i						
I . . . F					657,990,658.42	
H b i X i						
H a Y a	-953,746.85				130,099,919.36	
Q i X i a					1,182,835,095.28	
Z i a i P w						
I					1,800,000.00	
T i a i L i T i					-19,474.44	
T a	-953,746.85				3,275,579,013.84	

(II) Notes to items of the parent company income statement

1. Operating revenue/Operating cost

(1) D a₁.

Items	Current period cumulative		Preceding period comparative	
	Revenue	Cost	Revenue	Cost
Ma ₁ a ₁	3,802,289,804.22	2,675,631,158.21	3,214,350,884.78	1,984,069,994.65
O a ₁	972,736,669.35	628,756,575.19	122,064,911.41	40,059,139.61
T a ₁	4,775,026,473.57	3,304,387,733.40	3,336,415,796.19	2,024,129,134.26
I e ₁ : R e a ₁ [N .]	4,771,153,224.45	3,301,940,449.96	3,329,989,151.85	2,018,947,056.34

Note: T e₁ a₁ a₁ a₁

(2) B a₁ e a₁ b a₁ e a₁

1) B a₁ b

Items	Current period cumulative		Preceding period comparative	
	Revenue	Cost	Revenue	Cost
C b a ₁ e	3,795,614,454.67	2,671,456,042.28	3,086,043,659.84	1,855,641,726.75
O	975,538,769.78	630,484,407.68	243,945,492.01	163,305,329.59
S b a ₁	4,771,153,224.45	3,301,940,449.96	3,329,989,151.85	2,018,947,056.34

2) B a₁ b a₁

Items	Current period cumulative		Preceding period comparative	
	Revenue	Cost	Revenue	Cost
D e ₁	3,436,683,133.83	2,404,454,592.80	2,530,229,591.22	1,525,522,545.78
O a	1,334,470,090.62	897,485,857.16	799,759,560.63	493,424,510.56
S b a ₁	4,771,153,224.45	3,301,940,449.96	3,329,989,151.85	2,018,947,056.34

3) B a₁ b a

Items	Current period cumulative	Preceding period comparative
R e ₁ a a	4,771,153,224.45	3,329,989,151.85
S b a ₁	4,771,153,224.45	3,329,989,151.85

Items	Amount	Remarks
Ga		
T		
Ga		
Ga		
Ga		
Ma a		
O.	-11,782,650.22	
O.		
S b .a	-130,005,724.52	
L .: E	13,385,122.11	
N -	-72,904,661.25	
N	-70,486,185.37	

(II) ROE and EPS

1. Details

Profit of the reporting period	eighted average ROE (%)	EPS (yuan/share)	
		Basic EPS	Diluted EPS
N	17.15	2.48	2.48
N	17.45	2.52	2.52

2. Calculation process of weighted average ROE

Items	Symbols	Current period cumulative
N	A	3,909,880,668.82
N	B	-70,486,185.37
N	C=A-B	3,980,366,854.19
O	D	19,383,590,924.55

Items	Symbols	Current period cumulative
N a a a b ab a a a a a a a a a a a a a a a a	C a a a b b a a a N b a a a a a a a a a a a	E1 1,180,446.72 F1 3
	D a a a a N b a a a a a a a a a a a	E2 2,508,420.00 F2 6
N a a a b ab a a a a a a a a a a a a a a a a	Ca a a a a N b a a a a a a a a a a a	G1 366,286,614.90

Ra,ba]TJ1.1111-1.2199, , , a,

Items	Symbols	Current period cumulative
E a a a 2021)	I3	177,007,613.21
N b a a	J3	6
E a a a 2022)	I4	203,287,228.80
N b a a	J4	3
E a a a 2022)	I5	4,950,470.45
N b a a	J5	
I a a b a a 2021)	I6	-6,747,052.34
N b a a	J6	6
A a a a H a N E	I7	-350,087,848.89

Items	Symbols	Current period cumulative
N b a. a.	J7	6
A (a, a) a M	I8	-20,540,309.49
N b a. a.	J8	7
A (a, a) a Ya	I9	-953,746.85
N b a. a.	J9	8
A (a, a) a P, L	I10	9,555,905.33
N b a. a.	J10	6
A (a, a) a b, a N W E Q	I11	149,587,503.23
N b a. a.	J11	
U (ba)	I12	74,838,682.80

Items	Symbols	Current period cumulative
N b	J12	5
U	I13	22,382,397.00
N b	J13	1
S	I14	10,700,890.40
N b	J14	6
O	I15	2,513,800.00
N b	J15	6
O	I16	1,490,112,966.16
N b	J16	9
N b	K	12
W	L= D+A/2+ E	22,804,069,537.51
W	F/K-	
W	G H/K-I J/K	
W	M=A/L	17.15
W	N=C/L	17.45

3. Calculation process of basic EPS and diluted EPS

(1) Calculation process of basic EPS

Items	Symbols	Current period cumulative
Net income attributable to common shareholders of the reporting entity	A	3,909,880,668.82
Net income attributable to common shareholders of the reporting entity	B	-70,486,185.37
Net income attributable to common shareholders of the reporting entity	C=A-B	3,980,366,854.19
Weighted average number of common shares outstanding during the reporting period	D	1,213,283,723.00
Weighted average number of common shares outstanding during the reporting period	E	363,871,315.00
Weighted average number of common shares outstanding during the reporting period	F1	2,588,196.00
Weighted average number of common shares outstanding during the reporting period	G1	5
Weighted average number of common shares outstanding during the reporting period	F2	13,730.00
Weighted average number of common shares outstanding during the reporting period	G2	3
Weighted average number of common shares outstanding during the reporting period	F3	543,465.00
Weighted average number of common shares outstanding during the reporting period	G3	1
Weighted average number of common shares outstanding during the reporting period	H	
Weighted average number of common shares outstanding during the reporting period	I	
Weighted average number of common shares outstanding during the reporting period	J	
Weighted average number of common shares outstanding during the reporting period	K	12
Weighted average number of common shares outstanding during the reporting period	L=D+E+F G/ K-H I/K-J	1,578,282,174.25
Basic EPS	M=A/L	2.48
Basic EPS	N=C/L	2.52

(2) Calculation of EPS

Items	Symbols	Current period cumulative
Net income	A	3,909,880,668.82
Net income	B	
Diluted net income	C=A-B	3,909,880,668.82
Net income	D	-70,486,185.37
Diluted net income	E=C-D	3,980,366,854.19
Weighted average shares outstanding	F	1,578,282,174.25
Weighted average shares outstanding	G	703,458.33 [Net income]
Weighted average shares outstanding	H=F+G	1,578,985,632.58
Diluted EPS	M=C/H	2.48
Diluted EPS	N=E/H	2.52

Note: A. Net income attributable to common shareholders of the parent company is 67,655,786.25. B. Net income attributable to common shareholders of the parent company is 261,253,622.68. C. Net income attributable to common shareholders of the parent company is 67,655,786.25. D. Net income attributable to common shareholders of the parent company is 261,253,622.68. E. Net income attributable to common shareholders of the parent company is 67,655,786.25. F. Weighted average shares outstanding is 1,578,282,174.25. G. Weighted average shares outstanding is 703,458.33. H. Weighted average shares outstanding is 1,578,985,632.58. I. Diluted EPS is 2.48. J. Diluted EPS is 2.52.

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